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January 13, 2005

Accounting Accreditation Committee  
AACSB International  
777 South Harbour Island Boulevard  
Suite 750  
Tampa, FL 33602

Dear Accounting Accreditation Committee:

This letter contains the five-year interim report, due by January 15, 2005, from the Department of Accounting at the University of North Texas. The Department of Accounting at North Texas last received reaffirmation of accreditation of its baccalaureate, masters, and doctoral programs in April 1999. The letter informing the department of reaffirmation of accreditation also stated four concerns the Accounting Accreditation Committee wished the department to address. The Committee requested a report describing how the department had addressed these concerns by June 1, 2003. That report, which is dated May 30, 2003 (copy attached), was submitted in timely fashion and accepted by the Committee. The current five-year interim report is an extension of that report and describes how the department has continued to address the four concerns raised by the Committee during the 1998-99 reaffirmation of accreditation process. The four concerns are as follows:

1. The Department should reevaluate its mission in light of continuing resource constraints. The breadth of the current mission makes it difficult for the department to excel in any area.
2. The Ph.D. program in accounting could benefit from a tighter focus. The department is encouraged to concentrate its programs on areas where faculty have research strengths and to consider synergies with other departments.
3. The department needs to continue strengthening its assessment measures and regularly evaluate its programs.
4. The department is encouraged to work toward integrating ethical and global dimensions into its accounting courses.

### **Reevaluation of the Department's Mission**

The department's interim report dated May 30, 2003, stated that the department had purposefully deferred reconsideration of the department's mission until a new department chair was in place. The report further stated that Dr. Finley Graves, who had assumed chairmanship of the department on August 1, 2002, intended for the department to begin adoption of the AACSB International's new accreditation maintenance process during 2003-2004. The overall objective in initiating adoption of that process during 2003-2004 was to have a complete set of five annual reports to submit to AACSB International when the department is considered for maintenance of accreditation in 2008, one for each of the years 2004, 2005, 2006, 2007, and 2008. Among the documents that have resulted from the department's adoption of the maintenance-of-accreditation process are a new, concise and more focused mission statement, a vision statement, a situational analysis, a strategic plan (which will be revisited and further developed during spring 2005), and learning outcomes and measures for each of the department's programs. Since the department has channeled so much of its energy into adopting the maintenance-of-accreditation process over the past year and a half, the following paragraphs describe in some detail how these documents were promulgated. The new mission statement, vision statement, situational analysis, and strategic plan are attached. The learning outcomes and measures may be accessed on the department's Website at <http://www.coba.unt.edu/acct/> under "AACSB and Assessment."

During the 2003 fall semester, the department chair informed both the department's faculty and professional advisory board of the necessity to adopt the maintenance-of-accreditation process, the nature of the process, and the steps involved. Formal steps to adopt the process began at the October 2003 meeting of the professional advisory board. At that time, the board members were asked to commit to writing (on an individual basis) their views concerning (1) the distinctiveness of the department's programs, i.e., what sets the UNT accounting programs apart from programs at other universities, and (2) the strengths and weaknesses of the programs. The faculty were asked to commit to writing their responses to the same questions at the department's subsequent October 2003 annual retreat. In addition, the faculty were asked to commit to writing their views concerning the mission of the department's programs. At their April 2004 meeting, the advisory board members were asked to commit to writing (1) their views concerning the mission of the department's programs, as well as (2) their views of what the department's vision should be. The department chair and two volunteer faculty members, Drs. Teresa Conover and Tanya Lee, then met to compose a draft mission statement based on the collated responses of the two groups. The draft mission statement was presented to the faculty in an April 2004 faculty meeting. Various aspects of the draft (including wording) were debated at length and in depth. The faculty voted unanimously to approve the draft mission statement as amended during the meeting. The draft mission statement was pre-

sented to the advisory board for discussion at the board's October 2004 meeting. The board's comments related primarily to economy of wording. The board voted unanimously to approve the mission statement as amended. The amended statement, including minor changes in wording to reflect wording in the new AACSB accounting standards (e.g., *disciplined-based research* instead of *basic research*), was presented and accepted by consensus at the faculty's October 2004 retreat. The department chair presented the mission statement to the student members of the UNT chapter of the National Association of Black Accountants at a regularly scheduled chapter meeting in October 2004. Those present expressed their satisfaction with the document. The chair will present the mission statement to the UNT chapter of Beta Alpha Psi and to the students in the doctoral program during January 2005. In addition, all accounting majors have been E-mailed a copy of the mission statement and invited to comment. The new mission statement will appear in the printed UNT undergraduate and graduate catalogs and on the Department of Accounting's Website. (It is currently on the Website under "News.>"). It will appear in each issue of the department's newsletter and be included in programs for events such as the department's Honors Banquet and the Beta Alpha Psi fall banquet. Finally, it will be framed for hanging at the entrance to the department's offices.

As opposed to the department's old mission statement, the new mission statement decouples the mission statement from the department's broad objectives. We believe this decoupling will allow more flexibility in the ongoing strategic planning process. The mission statement document contains two sections: one containing concise mission statements for the professional programs and the doctoral program and one containing a statement of commitment (a shared values statement) on the part of the faculty. We have attempted to reflect the distinctiveness of the UNT programs in accounting by indicating the geographic area we serve and (in the commitment section) the nature of the students we serve. The commitment section also indicates the priorities of the department with regard to research, teaching, and service.

The department's vision statement has been articulated and approved by the faculty. A volunteer committee comprising the chair and faculty members Drs. Teresa Conover, Tanya Lee, and Barbara Merino met during the 2004 spring semester to compose a draft vision statement for presentation to the faculty as a whole. The committee found it difficult to condense into a concise vision statement the various views of the advisory board and faculty, but agreed that reference to best educated and most highly recruited graduates in the North Texas region was desirable. Articulation of the vision statement was on the agenda of the October 2004 faculty retreat, and the attached vision statement was enunciated and accepted by consensus at the retreat. The statement will be presented to the advisory board on January 13, 2005, at a breakfast meeting in Dallas. It has been disseminated to all UNT accounting majors via E-mail with an invitation to comment.

Dr. Ted Coe drafted the attached departmental situational analysis based on the responses from the advisory board and faculty concerning strengths, weaknesses, challenges, and opportunities at the respective meetings described above. A dormant strategic planning committee and strategic plan were in place when the faculty began the adoption of the maintenance-of-accreditation process. The committee reconstituted itself to include a broader range of faculty (more junior faculty) and drafted the attached revised strategic plan. The revised strategic plan was presented to the faculty during the 2004 spring semester and to the advisory board at its April 2004 meeting. The plan was accepted in general, but has been remanded to the strategic planning committee to develop more specific action items for 2005.

The learning outcomes and measures were prepared for Southern Association of Colleges and Schools (SACS) accreditation purposes. The learning outcomes and measures were due to the UNT SACS Compliance Team November 15, 2004. The faculty, as a committee of the whole, identified the learning outcomes it wished each accounting program to achieve at its annual retreat in October 2004. The chair of the department then identified the relevant assessment measures the department and College of Business Administration had in place or was implementing in the immediate future, and completed and submitted the final report to the UNT SACS Compliance Team by the November 15 deadline. The chair consulted Dr. Barbara Merino with regard to measures for the learning outcomes of the doctoral program and various departmental faculty and College administrators with regard to the measures for the learning outcomes of the professional programs. The faculty intends the learning outcomes and measures it identified for SACS purposes to serve AACSB International purposes as well. The faculty will periodically review the outcomes and measures in conjunction with the annual review of its strategic plan.

Also at its annual retreat during October 2004, the faculty developed a list of accounting programs (by institution name) to potentially designate as competitors, peers, and aspirational programs. The faculty identified most major programs in Texas as competitors either because they compete for State of Texas funding or because they compete regionally for reputation and students. The faculty identified potential peer and aspirational programs on the basis of perceived similarities (e.g., are accredited, offer doctoral programs, are located in urban settings, educate large numbers of non-traditional students). Dr. Elizabeth Plummer volunteered to research the potential peers and aspirational programs with regard to such parameters as funding, number of faculty, and number of majors. She completed her research and provided the chair with her findings before the conclusion of the 2004 fall semester. The chair will appoint a small committee to prepare draft lists of peer and aspirational schools based on the faculty's discussions and Dr. Plummer's research and to present the draft lists to the faculty for approval.

Finally at its October 2004 fall retreat, the faculty tentatively decided to adopt the UNT College of Business Administration's ethics and diversity statements the College has

promulgated for AACSB International purposes. The College is also currently adopting the maintenance-of-accreditation process. In its doing so, two separate committees were formed to develop ethics and diversity statements. The department's faculty believes that the two statements will also serve the department, but will consider whether or not to expand on them after they are finalized and formally approved by the College faculty as a whole.

As an exercise to test compliance with the new AACSB International accounting standards, the chair prepared a list of faculty, including adjunct faculty, who taught during the 2004 fall semester according to their status as academically or professionally qualified and as participating or non-participating. The list is available on the Department's Website under "AACSB and Assessment." Curricula vitae for UNT Department of Accounting faculty may be found on the Department's Website under each faculty member's name. In addition to full-time faculty and adjuncts, accounting doctoral students also teach. They are not included in the list.

#### **Focus of the Ph.D. Program**

The interim report submitted to the Accounting Accreditation Committee on May 30, 2003, identified three areas of concentration in the doctoral program. The areas are consistent with the department's three doctoral seminars and with the primary research strengths of the faculty who are qualified to chair or sit on doctoral dissertations. These areas of concentration comprise behavioral research, empirical financial/capital markets research, and critical/social research. The May 30, 2003 report listed faculty active in the Ph.D. program and their areas of interest. The report also listed all dissertations completed during the five years prior to May 2003 and indicated how their topics/research methods reflected a narrowing of focus in the doctoral program to the three areas of concentration.

Since the May 30, 2003 report was submitted, the department has recruited and hired one academically qualified faculty member. In addition, two dissertations have been undertaken, one of which was completed and defended during the 2004 fall semester. Dr. Elizabeth Plummer joined the faculty in August 2003. Dr. Plummer's teaching area is taxation, but her research training is in empirical research. Her body of published work includes a number of financial/capital markets studies as well as studies in taxation. All of her published studies involve empirical methods. The two dissertations undertaken in the department since May 30, 2003 include the following:

Mintchik, Natalia. *The Effect of SFAS No. 141 and SFAS No. 142 on the Accuracy of Financial Analysts' Earnings Forecasts.*

Hayes, Thomas P., Jr. *An Examination of the Factors That Influence an Auditor's Decision to Use a Decision Aid in the Assessment of Management Fraud.*

Dr. Mintchik's dissertation, which she successfully defended in December 2004, is an empirical financial/capital markets study co-chaired by Drs. Ted Coe and Elizabeth Plummer. (Dr. Coe originally chaired the proposal alone, but went on emergency family medical leave during spring 2004 and remained on leave during summer and fall 2004). Mr. Hayes's dissertation is currently in progress. He successfully defended his proposal in June 2004. Dr. Mary Curtis chairs the dissertation, which is a behavioral study. Dr. Curtis's research training and interests were previously identified (in the May 30, 2003 report) as lying in the behavioral area.

### **Assessment Measures and Program Evaluation**

Perhaps the greatest progress in the area of assessment measures and program evaluation since May 30, 2003 is reflected in the faculty's articulation of the learning outcomes it expects of each accounting program and the identification of tools to measure those outcomes. A number of the tools identified as assessment measures are indirect. Also, several of the direct measures are in the process of being implemented (e.g., Junior Advisory Board). As a whole, however, the assessment measures are wide-ranging and, in their totality (once all are fully implemented), should serve the department well.

The department has also established a standing assessment committee. The College of Business Administration has done so as well, and the chair of the department's assessment committee will serve as the department's representative on the College's committee. The department's assessment committee was formed during the 2004 fall semester with Dr. Tom Klammer as chair and charged with reviewing the department's assessment program. In particular, the committee was charged with ensuring that mechanisms were in place to capture assessment data useful to the department and that the captured data was exploited fully. The description of assessment processes in place identified by the department chair in his May 30, 2003 interim report is serving as the point of departure for the committee's review.

Two new assessment surveys have been added to the department's assessment program. The first is a survey developed by Dr. Tom Klammer (with questions added by the department chair) during the 2003-2004 academic year and first administered during the 2004 spring semester. The survey, which may be accessed on the department's Website under "AACSB and Assessment," queries accounting majors concerning such matters as, *inter alia*, class scheduling and other possible impediments to graduating on time and reasons for not participating in the department's internship program. We plan to administer the survey each semester in the near future, but possibly only periodically in the long run. Gathering the information from the survey and using it to develop ways to better

serve our students is very much in keeping with the second paragraph of the statement of commitment in our new mission statement, which states that the faculty “is committed to providing an accommodative and supportive learning environment, including flexible class scheduling, office hours, modes of student-teacher communication, and course delivery.”

The second survey that has been added to the department’s assessment program is a survey administered by the University’s Cooperative Education Office. The survey, which can be viewed at <http://www.unt.edu/coop/forms/Employer%20Evaluation>, is administered to employers of students in University internship or cooperative education programs. Since the survey was developed on campus, the department can add or modify questions to assess more specifically the preparedness of its own majors. Mr. Harvey Zimmermann, the department’s Executive in Residence and administrator of the department’s internship program, will undertake any modifications of the instrument in conjunction with the department’s new assessment committee.

### **The Integration of Ethical and Global Issues into Accounting Courses**

Two notable developments in this area have taken place since the department’s May 30, 2003 interim report. First, the Texas State Board of Public Accountancy has mandated that beginning July 1, 2005, candidates who wish to sit for the CPA Exam in Texas must have completed a three-hour course in ethics that includes coverage of the profession’s Code of Ethics. The department’s response has been to include a course on professional ethics and corporate governance at the master’s level. Dr. Ray Clay has developed the course and will first offer it during the 2005 spring semester. The course is entitled “Professional Ethics and Corporate Governance” and has been assigned a BUSI (general business) subject abbreviation as opposed to ACCT, which is the accounting subject abbreviation. Although the course includes specific coverage of professional ethics in accounting, it is open to MBA students as well as Master of Accounting students. The course, a syllabus for which may be accessed on the department’s Website under “Students: Course Information,” has been approved for CPA Exam candidacy purposes by the State Board. The inclusion of the subject of ethics in the department’s auditing and professional development courses as described in the department’s May 30, 2003 interim report remains intact.

The second notable development also involves the Texas State Board of Public Accountancy. Beginning January 1, 2004, the State Board no longer permits international accounting to count among the thirty hours of upper-level accounting courses required to sit for the exam. (The Board contends that international accounting does not relate to the content of the CPA Exam.) Since international accounting is an elective in the department’s five-year program and recently became an elective in the bachelor’s program (the graduate-level course remains a requirement in the MBA – Accounting program), en-



rollment by students in the course has declined sharply. The chair of the department appealed to the Board to reconsider its position in a letter dated December 1, 2003 (see attached), which was endorsed by the chairs of the accounting programs at Texas A&M University and Texas Tech University, the two other universities in Texas where international accounting courses are offered. The appeal was rejected. A subsequent on-site appeal in November 2004 by a faculty member on behalf of the Department of Accounting at the University of Texas-Austin (an appeal supported by several other programs including UNT's) was also rejected. (The UT-Austin faculty learned of the Board's action in late 2004 when applications to sit for the exam by several of their students were denied. The students had taken an international accounting course in a consortium program abroad.)

The chair of the UNT Department of Accounting is currently a member of the AICPA's Pre-certification Education Executive Committee (PcEEC) and has requested through PcEEC that the AICPA consider including coverage of international accounting and auditing standards on the CPA Exam. According to an AICPA representative present at the most recent PcEEC meeting on January 6-7, 2005, the AICPA will undertake a practice analysis in late 2005 or early 2006 in conjunction with a review of current CPA Exam content and will specifically investigate the pertinence of international accounting and auditing standards to U.S. practice. Whether or not circumstances change and the Texas State Board relents in its stand on international accounting, we do not plan to abandon our international accounting courses. We will, however, now consider how we might more deliberately diffuse international accounting issues across our curriculum. We hope that AACSB International will also support the concept of including coverage of international accounting and auditing standards on the CPA Exam. If the philosophy of the Texas State Board of Public Accountancy takes hold elsewhere, international accounting courses might prove vulnerable at universities in other states as well.

Should you require further information about our activities or wish additional documentation, please do not hesitate to contact us. Also please know that we would welcome comments on the content of our report, especially with regard to the steps we have taken to adopt the maintenance-of-accreditation process.

Sincerely,

O. Finley Graves, Chair  
Department of Accounting

Mary Thibodeaux, Interim Dean  
College of Business Administration

Enclosures

UNIVERSITY OF NORTH TEXAS  
COLLEGE OF BUSINESS ADMINISTRATION

DEPARTMENT OF ACCOUNTING

AACSB INTERNATIONAL MAINTENANCE OF ACCREDITATION  
REPORT FOR 2005

**Maintenance of Accreditation**

***Mission Statement***

During January 2005, the Department of Accounting completed both the revision of its Mission Statement and the articulation of a Vision Statement. The revision of the Mission Statement was provisionally completed in 2004, but had not been circulated among students for comment. On January 26, 2005, the Department Chair presented the revised Mission Statement and new Vision Statement to the Department's doctoral students during a doctoral seminar. He also distributed the revised Mission Statement and new Vision Statement to all majors at the undergraduate and Master's level via the University's Bulkmail E-mail system. He received no substantive comments from the undergraduate and Master's students, but had a lively conversation with the Department's doctoral students. As a result of the Chair's conversation with the doctoral students, the wording of the mission of the professional programs in accounting was changed. Specifically, the sentence reading "The mission of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, *government*, and public accounting primarily in the North Texas region" became "The mission of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, public accounting, and *the nonprofit sector* primarily in the North Texas region" [italics added to specify the change]. The doctoral students believed that "nonprofit sector" was more encompassing and realistic than "government," and the Chair agreed. The modified Mission Statement was subsequently approved by the faculty at its March 25, 2005 faculty meeting and by the Department's Advisory Board at its April 21, 2005 meeting. The Department's new Vision Statement was presented to the Department's Advisory Board at a breakfast meeting in the offices of CF& Co. in Dallas on January 13, 2005. The Board approved the Statement. No substantive comments were received from students concerning the Vision Statement.

To publicize the new Mission Statement, the first two sentences of the Mission Statement (containing the stated missions of the professional programs and the doctoral program) were professionally framed and hung in the entryway to the Department's main suite. The complete Mission Statement, including the faculty's Statement of Commitment, was included in the University's online and printed catalogs and on the Department's Website. It was printed in full in the Department's fall 2005 newsletter.

### ***Competitor, Peer, and Aspirant Programs***

As early as its 2004 October retreat, the faculty of the Department of Accounting considered competitor, peer, and aspirant programs for Maintenance of Accreditation purposes. Competitor schools were easily identified: they included schools with whom the UNT Accounting programs compete for recognition, State funding, students, and placements. The final list included all schools identified as Emerging Research Institutions by the State of Texas since we compete directly with these schools for recognition, funding, and (with three of the five) for placements; the two major research institutions in Texas with whom we compete indirectly for State Funding, but directly for recognition and placements in the Dallas-Ft. Worth area; and the major private schools with whom we compete for recognition and placements. (See Appendix A.) The purpose of identifying peer and aspirant schools was discussed at that meeting with no clear understanding emerging, although the Chair suggested that it was for benchmarking purposes. The faculty generated provisional lists for these categories pending further understanding of their purpose.

At the February 2005 AACSB International workshop on the new business standards in Las Vegas, Nevada, the Chair inquired about the purpose of the peer and aspirant school categories. Dr. Jerry Trapnell, who conducted the workshop, replied that the purpose of the peer school category (in addition to benchmarking) was to give a visiting AACSB International team an understanding of the *context* of the school and particular program and that the purpose of the aspirant schools was continuous improvement, i.e., the programs should represent levels of excellence toward which a program might reasonably strive. With these comments in mind, the Chair, for peer school identification purposes, developed (1) a list of descriptors that applied to the University of North Texas Accounting programs and (2) a list of other programs to which those descriptors also applied. After discussion, the faculty approved this list at its 2005 October retreat. (See Appendix B.) In developing the list of peer programs, the Chair excluded four major candidates (University of Houston, UT – Arlington, UT – Dallas, and UT- San Antonio) because they were already identified as competitors. The faculty, however, strongly believes that these schools more nearly represent peer schools than others on the list (CUNY – Baruch, Georgia State University, Rutgers University – Newark).

The Chair also generated a provisional list of descriptors for aspirant programs and a number of possible schools that fit those descriptors. At its October 2005 retreat, the faculty discussed the descriptors and schools. The list was first expanded, then pared and tabled for further investigation and thought. The descriptors and schools as they currently stand are contained in Appendix C. The list will be finalized during early 2006 for inclusion in the Department's application for Maintenance of Accounting Accreditation Review, which is due July 1, 2006.

### ***Assessment***

Although the Chair of the Department identified a number of program assessment activities in the College of Business Administration and in the Department of Accounting in his Interim Report to AACSB International in May of 2003, the feedback from those ac-

tivities has not consistently reached the Department for consideration by the faculty. With the assistance of a doctoral student, the Chair has undertaken a project to ensure capture of feedback information from existing assessment activities. Also with the assistance of a doctoral student, the Chair has undertaken a review of the College's graduating senior and Master's student surveys to ensure that they capture sufficient information for Accounting Department purposes. Finally, the Chair has undertaken to recast the survey administered to employers of accounting interns to better capture learning outcomes information. (Note: the Department identified learning outcomes for its programs and measures of those outcomes during 2004 for the SACS accreditation process and will use these for AACSB International purposes. Learning outcomes for the new Master of Science in Taxation will have to be separately identified for that program.)

One new assessment activity that the Department introduced during 2005 was a student panel at the Department's Advisory Board meetings. All faculty, including the Chair, vacated the room when the Advisory Board interacted with the students. The Department Chair subsequently met with the Advisory Board Chair to receive feedback. (Particularly useful feedback included the fact that students perceived a lack of sufficient communication from the Department as well as a lack of support for Beta Alpha Psi among the faculty.) During 2006, the Department plans to organize a panel of recent graduates to interact with the Advisory Board for purposes of learning outcomes assessment.

Finally, the Chair had hoped during 2005 to organize a Junior Advisory Board whose primary purpose would be learning outcomes assessment. The project came to a halt when the UNT alumna who volunteered to help identify recent graduates for the Board was transferred to London by her firm. The Chair intends to bring the project to fruition during 2006.

## **Strategic Initiatives**

### ***Faculty Formation***

Of particular concern to the Department of Accounting is the replacement of retiring faculty. Three faculty members have retired in the past year, and one will retire in October 2006. Dr. Rick Boley, whose primary teaching and research area was taxation, completed modified service in May 2004, and the Chair requested that his salary of be restored in full. The Provost honored the request, and the Department launched a search to replace Dr. Boley. Two candidates for the position, both ABD's, visited the Department, and the Chair made consecutive offers to both. Both declined because of the salary level tendered. A third candidate, Dr. T.J. Atwood, who had visited campus as a candidate for a tax position in 2003, agreed to consider the University of North Texas again. The Chair was able to make an offer more in line with market, and Dr. Atwood accepted the offer. Dr. Atwood will join the faculty June 1, 2006.

Dr. Robert Michaelsen, who also taught taxation, announced his retirement as of May 31, 2005, in late spring 2005. Dr. Fred Wu, who taught accounting information systems, announced his retirement during fall 2004 effective December 31, 2005. The Department

continued its search in taxation to fill Dr. Michaelsen's position and launched a search to fill Dr. Wu's position. The Department invited five candidates to campus in fall 2005, one in taxation and four in accounting information systems. As of the writing of this report on December 26, 2005, an offer to fill the accounting information systems position has been extended. Should that offer be declined, the Chair will extend an offer to a second candidate in the area. No offer has been extended for the taxation position. The Chair and the Department's Personnel Committee, which conducts searches and makes hiring recommendations to the Chair, are reconsidering the taxation position, one possibility being hiring an Instructor to complete coverage in taxation. Dr. Ted Coe has been on Family Medical Leave since February 2004. His Family Medical Leave expires during fall 2006, and he plans to retire at the end of the 2006 calendar year. The Department of Accounting will seek a replacement for his position upon receiving a letter formally stating his intention to retire.

Hiring faculty is critical to maintaining compliance with AACSB International standards. During spring 2006, the Department will employ one temporary instructor and four adjuncts in order to cover taxation, accounting information systems, and auditing courses. All of the adjuncts will meet professionally qualified standards. None, however, will be participating faculty as defined by AACSB International. Although this situation is expected to be temporary (one semester only), it does threaten to compromise the Department's compliance with standards if not cured in the immediate future. As budget initiatives for 2006-2007, the Chair has requested a new position in auditing, monies to raise Mr. Harvey Zimmermann's salary to a full-time instructor's level (for purposes of increasing his teaching load), and monies to augment Dr. Coe's position upon his retirement (to be able to make a competitive offer for his replacement).

### *Curriculum*

The Department addressed several curriculum issues of a strategic nature during 2005 and undertook steps to address others. Above all, the Department began implementation of its new Master's curriculum involving three new required courses. These new courses include a professional research course, a course concerning the use of information systems in accounting, and a capstone case course involving all areas of accounting. Two sections of ACCT 5110, Fundamentals of Accounting Research, were offered in the fall 2005 semester, and one section of ACCT 5120, Using Information Systems in Accounting, will be offered in the spring 2006 semester. (With the introduction of ACCT 5110, ACCT 5150, The Development of Accounting Theory, will become elective for Master's students, but remain a requirement for doctoral students.) No concrete plans for the introduction of the third course, ACCT 5760, Contemporary Issues in Accounting, have been made at this time. (Should this course be introduced, it will replace BUSI 5190, Administrative Strategy, for Master's students in Accounting.) Experience with ACCT 5110, Fundamentals of Accounting Research, indicates that team teaching is difficult to arrange in the Department due to demands on faculty otherwise. Indeed, it has become clear that instructors of ACCT 5110, Fundamentals of Accounting Research, and ACCT 5760, Contemporary Issues in Accounting, will have to assume sole responsibility for those courses. For this reason, the Department's Academic Policy Committee has taken

the feasibility of ACCT 5760, Contemporary Issues in Accounting, under advisement. Both ACCT 5110 and ACCT 5760 were envisioned as team-taught courses.

A curriculum development during 2005 that will lead to further strategic thinking was the introduction of a Master of Science in Taxation. The MS in Taxation came about when the Texas Coordinating Board collapsed all concentrations in the Master of Science in Accounting except taxation into a single MS in Accounting degree. (The concentrations may remain at the local level, but are not recognized at the State level.) The process of preserving taxation as a concentration resulted in its becoming a distinct Master of Science in Taxation degree. The faculty regarded the development as fortuitous because it believes that the degree will strengthen the reputation of the UNT program in taxation. Currently, students in the taxation program must take thirty-nine hours to complete their degree because they are required to take both ACCT 5110, Fundamentals of Accounting Research, and ACCT 5310, Tax Research and Administrative Procedure. The distinct degree might allow a strategic restructuring of the Master of Science in Taxation program so that students in the program are only required to take thirty-six hours.

Finally, the Department's Academic Policy Committee has undertaken a survey to determine how a global perspective is incorporated in the Department's professional programs. The motivation for this survey resulted from the fact that ACCT 4420, International Accounting, became an elective in the Bachelor of Science with a Major in Accounting Control Systems program. Previously, the course was required for that major, and the graduate version, ACCT 5890, International Accounting, was a popular elective course for Master's students. Most accounting students, accordingly, were exposed to international issues in accounting. The course became an elective for the BS degree because the numerous prerequisites often meant that students did not graduate on a timely basis. In addition, the Texas State Board of Public Accountancy announced in 2004 that it would no longer accept international accounting courses to sit for the CPA exam in Texas. Because enrollments declined precipitously after the State Board's announcement, the two courses in international accounting are now only taught in the summer. Given the limited reach of the courses at this point, the Department will have to address the inclusion of a global perspective in other ways. We are currently establishing how international issues are currently addressed across the curriculum. If deemed inadequate, the faculty will have to undertake strategic measures to ensure that global issues are incorporated.

### *Finances*

As noted above, the Chair has made budget requests for 2006-2007 including a line in auditing, increasing Mr. Harvey Zimmermann's salary to that of a full-time instructor, and an augmentation for Dr. Ted Coe's line as he retires. One strategy the Chair and the Personnel Committee is considering should Professor Coe's line not receive an augmentation is to use the open taxation line in part to hire an instructor to cover tax courses and in part to augment Professor Coe's line. Dr. Barbara Merino has expressed her intention to relinquish the position of director of the doctoral program, a position she has held over twenty years, in the near future. If augmented, Professor Coe's line could be used to

conduct a national search to replace Professor Merino. The strategy depends on the outcome of our budget requests.

Another financial strategy for faculty salary augmentation is securing private monies for professorships. During 2005, the Chair, with the help of Mr. David Boughton of the UNT Office of Development, completed funding of the Paden Neeley Professorship for Excellence in Teaching, which is earmarked for the Accounting Department. That professorship can be filled during the spring 2006 semester. The Chair intends to continue to seek private monies for professorships, chairs, or fellowships.

Finally, the Chair, with the help of Mr. Broughton (the UNT Office of Development assigned Mr. Broughton to the Department of Accounting) and Mr. Harvey Zimmermann, the Department's Executive in Residence, increased gift money to the Department's Excellence Account substantially over 2004 (from approximately \$90,000 to approximately \$120,000, excluding receivables from the Institute of Petroleum Accounting and firm matching programs). In particular, the number of Chair's alumni circle members increased their annual contributions. Some of the strategies used to increase giving include stewardship visits to donors, invitations for donors to ride the Regal Eagle, the University's million dollar bus, to a football game, and a Beta Alpha Psi reunion at Homecoming. The Beta Alpha Psi reunion unearthed a large number of names of alumni for potential stewardship visits. Mr. Broughton solicited sponsors for the Beta Alpha Psi reunion and raised approximately \$10,000 from that event. Net proceeds were given to the UNT chapter of Beta Alpha Psi.

O. Finley Graves  
Chair, Department of Accounting

## Appendix A: COMPETITOR PROGRAMS

### Descriptors:

Competitor for state funding  
Competitor for recognition  
Competitor for students  
Competitor for placement of graduates

### Programs selected:

Baylor University (competitor for recognition and placements)  
Southern Methodist University (competitor for recognition and placements)  
Texas A&M University (competitor for funding, recognition and placements)  
Texas Christian University (competitor for recognition and placements)  
Texas Tech University (competitor for funding, recognition, and placements)  
University of Houston (competitor for funding and recognition)  
University of Texas - Arlington (competitor for students, funding, recognition,  
and placements)  
University of Texas – Dallas (competitor for students, funding recognition, and  
placements)  
University of Texas – El Paso (competitor for funding)  
University of Texas – Austin (competitor for funding, recognition and placements)



## Appendix B: PEER PROGRAMS

### Descriptors:

Public university

Comprehensive accounting programs (undergraduate, MS or MA, doctoral program)

Separately accredited

Urban university

Diverse student body, including a large number of non-traditional, working students

Many students on financial aid

Students in professional programs primarily from region

Students in professional programs placed primarily in region

### Programs selected:

CUNY – Baruch

Georgia State University

Rutgers University - Newark

University of Central Florida

University of Memphis

Virginia Commonwealth University

Appendix C: ASPIRANT PROGRAMS (pending further discussion and approval by faculty)

Descriptors:

Public university  
Comprehensive accounting programs (undergraduate, MS or MA, doctoral program)  
Separately accredited  
Nationally competitive faculty salaries  
Six-hour per semester teaching loads for research-productive faculty  
Doctoral alumni placed primarily at doctoral-granting, research institutions  
Doctoral students competitively funded (to assure quality and sufficient numbers for seminars)  
Doctoral students primarily research assistants (as opposed to teaching assistants)  
Majority of BS/MS graduates placed before graduation  
BS/MS students placed nationally as well as regionally

Programs selected:

Florida State University  
Georgia State University  
Oklahoma State University  
University of Missouri – Columbia  
University of Nebraska – Lincoln  
University of Tennessee

UNIVERSITY OF NORTH TEXAS  
COLLEGE OF BUSINESS ADMINISTRATION

DEPARTMENT OF ACCOUNTING

AACSB INTERNATIONAL MAINTENANCE OF ACCREDITATION  
REPORT FOR 2006

**Maintenance of Accreditation**

The Department of Accounting, along with the College of Business Administration, submitted its application for a Maintenance of Accreditation Review in June 2006. Addressing the requirements of the application resulted in a number of activities and initiatives by the Department, some in conjunction with the College.

*Peer Schools*

First of all, the Department twice recast its list of peer schools. In early 2006 (at the suggestion and urging of the Chair of the Department of Accounting), the new Dean of the College of Business Administration appointed a Director of Accreditation for the College. The Department of Accounting had begun the process of generating a list of peer, aspirant, and competitor schools at its October 2004 retreat. As described in its 2005 Maintenance of Accreditation report, the Department first developed a list of descriptors that fit the program at the University of North Texas, and then identified other programs that also fit those descriptors. The faculty narrowed the list to six schools at its October 2005 retreat. The development of such a list for the College became the first priority of the College's new Director of Accreditation. The Chair of the Department of Accounting served on a committee to propose a list for the College. Following Accounting's procedure, the College committee also began with a list of descriptors, most of which were the same as Accounting. Because financial data about business programs were available at AACSB International, however, the committee added a budget-per-faculty-member constraint.

To be in line with the College, the Department of Accounting reconsidered its list of peer schools: the budgets per faculty member for CUNY – Baruch, Georgia State University, and Rutgers – Newark were considerably greater than UNT's. In addition, the College selected Georgia State as an aspirant school. In considering replacement schools, the Department relied information the Chair brought back from an AACSB International workshop on Accounting accreditation in February 2006 indicating that a program's peer school list (even if limited to six schools) could include competitor schools. As a result, the Department replaced the three schools named above with schools whose budgets per faculty member were more in line with UNT's: the Universities of South Florida, Texas

– Arlington, and Texas – San Antonio. The latter two schools were also on the Department's list of competitor schools.

The information concerning the inclusion of competitor schools in a program's list of peer schools if limited to only six, however, proved incorrect, and the AACSB International Accounting Accreditation Committee advised the Department in its response that it needed to add two non-competitor peers to its list. At its November 29, 2006, faculty meeting, the Department voted to replace the two competitor schools (UTA and UTSA) with SUNY – Buffalo and Florida International University. Both schools have budgets per faculty member at least twice that of UNT, but not as great as those of the three schools originally replaced. See Appendix A for the revised peer school list.

### *Assessment*

Much of the Department's efforts related to maintenance of accreditation during 2006 related to recasting its learning outcomes assessment program. In preparing for its SACS re-accreditation review, the University of North Texas asked all departments to identify learning outcomes for each of its programs and to develop measures to assess whether or not the learning outcomes were being achieved. The Department of Accounting's first effort in this regard (fall 2003) was returned for revision since the learning outcomes and assessment methods it proposed were tied to specific courses rather than programs. The Chair of the Department of Accounting attended an AACSB International workshop on the new business standards during the spring semester 2004. At that workshop, he attended a session on learning outcomes and became familiar with the concept of program learning outcomes. Subsequently, during the fall semester 2004, the faculty developed a list of learning outcomes for each of its degrees (SACS required learning outcomes by degree rather than program). The Chair then pulled together various measures of assurance of learning that related to the learning outcomes the faculty had approved and submitted the assessment plan to the University's SACS committee. The Department believed the plan would also serve AACSB International purposes.

Two events during spring 2006, however, made it clear that the assessment plan needed major revision once again. First, the Chair of the Department attended an AACSB International workshop on assessing learning outcomes; and second, the SACS review team indicated that the great majority of learning outcomes assessment programs at UNT did not properly measure learning outcomes. The problem the Department had in common with other departments across campus was that the measures involved were traditional and indirect. Also, specifically in the case of the Department of Accounting, the assessment program did not distinguish adequately between the undergraduate and Master's programs. These deficiencies had already become pointedly clear to the Chair at the AACSB International workshop. (Note: The learning outcomes assessment program at the doctoral level was appropriate and did not need revision.)

To educate the faculty and to remedy the inadequate assessment situation, the Chair invited Dr. Kathryn Martell of Montclair State University, who had conducted the AACSB International assessment workshop the Chair had attended to serve as a consultant to the

Department. The Chair scheduled the Department's annual retreat in September, and Dr. Martell helped the Department (1) align its learning outcomes with the appropriate program level (undergraduate vs. Master's), (2) develop direct measures, and (3) identify courses in which rubrics might be embedded and implemented during spring 2007. An added benefit of the retreat was the positive attitude that Dr. Martell generated among the faculty for the assessment process. The College's new Director of Assessment and representatives of the College's departments also attended the retreat. See Appendix B for a list of the Department of Accounting's learning outcomes by program level and the courses in which they will be assessed.

During 2006, the Chair also pursued the formation of a Junior Advisory Board. Although an indirect measure of program success, roundtable discussions with members of the board were expected to provide insight into how well prepared UNT accounting graduates were when they entered the workplace and thus identify needed adjustments to the Department's professional programs. (A secondary purpose of the Board was to maintain the graduates' involvement with the Department of Accounting.) Dr. Teri Conover took over the task of identifying recent graduates who were interested in serving on the board and invited a number of those she had identified to attend the senior Advisory Board's meeting in April 2006. At that meeting the Junior Advisory Board members formed a panel and, with no faculty present, engaged in a conversation with the senior Advisory Board about their experiences as they made the transition from the university to the workplace. The Chair of the senior Advisory Board later conferred with the Department Chair concerning their conversation.

In December 2006 the Junior Advisory Board had its first formal meeting in the conference room of CF & Co., a local accounting firm in Dallas whose lead partners are UNT graduates. The meeting was attended by the Dr. Finley Graves, Chair of the Department, Dr. Teri Conover, and several members of the Board. The Board members were forthcoming and candid, and Dr. Conover recorded the conversation, which echoed the April panel discussion. Her minutes (attached as Appendix C) were distributed to the faculty for discussion at the faculty's 2007 retreat. The Chair's intention is that the Junior Advisory Board meet twice a year.

### ***Faculty Sufficiency***

During the spring semester 2006 the Department of Accounting's Personnel Committee developed draft policies for maintenance of Academically and Professionally Qualified status as well as a policy for distinguishing between Participating and Supporting faculty. After a Director of Accreditation was appointed for the College of business Administration, the Department deferred approval of the policies until College-wide policies were adopted to ensure compatibility. The College's policies are expected to be approved and implemented during the spring semester 2007.

## **Strategic Initiatives**

### ***Faculty Formation***

Given the wave of retirements that the Department of Accounting has been experiencing over the past three years and will continue to experience in the near future, faculty formation is of particular strategic importance for the Department. Functional areas the Department wishes to emphasize in the immediate future are taxation and IT audit.

The Department has been fortunate in that it has replaced retirees Dr. Rick Boley, whose specialty was taxation (with Dr. T.J. Atwood), and Dr. Fred Wu, whose specialty was accounting information systems (with ABD Ms. Anita Reed). Dr. Robert Michaelson, whose specialty was taxation, however, has not been replaced, and the Department has used professionally well qualified, but supporting (as opposed to participating) faculty to teach two of its graduate tax courses. As part of its strategic plan to strengthen the tax program at UNT, the Department had planned to hire a third faculty member in taxation. When a search to fill the position failed, the position became dormant.

Due to redeployments of Drs. Ray Clay and Mary Curtis, both of whom now teach multiple sections of courses in the Master's program, a professionally qualified but supporting adjunct taught auditing at the undergraduate level for two semesters. Fortunately, the Department was able to increase Mr. Harvey Zimmermann's salary to the level of a lecturer, and he is now teaching the undergraduate auditing courses. Mr. Zimmermann is both eminently professionally qualified and fully participating. Strategically, however, the Department still wishes to hire an academically qualified faculty member in audit and in particular IT audit, an area the Department wishes (along with taxation) wishes to emphasize.

Dr. Barbara Merino, coordinator of the doctoral program in accounting, in early 2006 expressed her wish to step down from that position. Replacing her became a matter of strategic concern. In order to replace her with a recognized scholar, the Department looked to the dormant tax position and to the position being vacated by Dr. Ted Coe (see the 2005 annual report) to fund the position at rate closer to market than either position alone. By doing so the Department borrowed almost half of one position. As its budget initiative for 2007, the Department has requested of the Provost that the position from which it borrowed be restored in full to initiate a search for an auditing faculty. Dr. Elizabeth Plummer has indicated that she can take over (and restructure) one of the courses currently being taught by an adjunct. Her doing so might, temporarily at least, mitigate the need for another faculty member in taxation.

Because of a resignation in the area of managerial accounting (Dr. Tanya Lee), the Department is currently searching for a replacement in that area. Also, because of the retirement of Dr. Ted Coe, the Department will consider the future of the Institute for Petroleum Accounting in its strategic deliberations during 2007.

## *Curriculum*

As described in the Department's 2005 report, the Department began implementing its new Master of Accounting/Master of Taxation curriculum in 2005. ACCT 5110, Fundamentals of Accounting Research, was first offered in the fall semester 2005, and ACCT 5120, Using Information Systems in Accounting, was first offered in spring 2006. Both courses are required of all Master of Accounting and Master of Taxation students. The third required course in the new curriculum, ACCT 5760, Contemporary Issues in Accounting, which is envisioned as a capstone course in accounting, has not been introduced. Because of the lack of a reward structure for team teaching at the University of North Texas, the viability of the course is in question. Should no faculty member volunteer to offer the course singly, students will continue to take BUSI 5190, Administrative Strategy, which is the College's capstone course.

## *Finances*

Several financial strategies have come to fruition during 2006. First of all, the Provost approved the Department's request to increase Mr. Harvey Zimmermann's salary to that of a full-time instructor. Mr. Zimmermann, the Department's Executive in Residence, now teaches three courses per semester and administers the Department's internship program. The Department had hoped that Dr. Ted Coe's line might be augmented to conduct a national search to replace Dr. Barbara Merino, who wishes to relinquish her position as coordinator of the doctoral program. Although the line was not augmented, the Department received permission to borrow enough from Dr. Coe's position to increase its dormant tax position to a nine-month salary of \$150,000. Fortuitously, the Department received a \$1,000,000 bequest from a deceased alumnus to create an endowed chair in honor of retired faculty member Dr. Bernard Coda in September 2006. The Department is also using the chair in hopes of attracting an established scholar for the position. (Note: As reported in its 2005 report, the Department completed funding for the Paden Neeley Professorship for teaching excellence during 2005. The professorship was awarded to Dr. Teri Conover in spring 2006.)

In its budget request for 2007, the Department had requested that the dormant tax position be restored in full (and increased to \$120,000) in order to search for a new faculty member in taxation or in audit. In December 2006, the Chair of the Department of Accounting accepted the position of Senior Associate Dean, which leaves one half of his nine-month salary with the Department. One financial strategy for replacing the Chair (a national search has been approved) is to combine the remaining amount of the Chair's position with the remaining amount of Dr. Coe's position and seek and increase to \$150,000.

One of the Department's stated strategic objectives is to increase significantly private support. As noted in the previous paragraph, the Department received a \$1,000,000 bequest for an endowed chair during 2006. In addition, the Department received another \$1,000,000 gift in August 2006 to endow a fund whose proceeds may be used at the Chair's discretion. Yet another gift major gift to the Department's Excellence Account

(its discretionary fund) amounted to \$382,000. Alumnus giving overall has increased substantially. Several alumni belonging to the Chair's Alumni Circle (members pledge a minimum of \$5,000 over five years) have increased their pledges significantly. The proceeds from the Department's annual mail solicitation have also increased markedly. As a result, no travel request or request for research funding has been denied. Private support, especially in the form of chairs, professorships, and fellowships, remains one of the highest priority strategic objectives of the Department.

O. Finley Graves  
Chair, Department of Accounting



## **List of Comparison Groups\***

### **Peer Schools**

Florida International University  
State University of New York - Buffalo  
University of Central Florida  
University of Memphis  
University of South Florida  
Virginia Commonwealth University

Descriptors considered in selecting these schools include the following:

Public university  
Comprehensive accounting programs (undergraduate, Master's, Ph.D.)  
Separately accredited by AACSB – International  
Similar faculty size  
Balanced emphasis on teaching and intellectual contributions  
Large student body, the majority of whom are undergraduates  
Urban/suburban university with large number of commuting students  
Diverse student body, including a significant number of non-traditional, working students  
Many students on financial aid  
Students in professional programs drawn from and placed primarily in region  
Similar general reputation

### **Aspirant Schools**

Florida State University  
Oklahoma State University  
University of Oregon  
University of Missouri – Columbia  
University of Nebraska – Lincoln  
University of Tennessee

Descriptors considered in selecting these schools include the following:

Public university  
Comprehensive accounting programs (undergraduate, Master's, Ph.D.)  
Separately accredited by AACSB – International  
Large student body, the majority of whom are undergraduates  
Similar faculty size  
Budget per faculty somewhat greater (generally \$200,000 to \$300,000 on a college basis)  
Greater emphasis on basic research and research productivity  
Nationally competitive faculty salaries  
Six-hour per semester teaching loads for research-productive faculty

Doctoral alumni placed primarily at doctoral-granting research institutions  
Doctoral students competitively funded (assuring quality and sufficient numbers for seminars)  
Majority of BS/MS and MS graduates placed before graduation  
BS/MS and MS students placed nationally as well as regionally  
General reputation stronger

### **Competitor Schools**

Baylor University  
Southern Methodist University  
Texas A&M University  
Texas Christian University  
Texas Tech University  
University of Texas – Arlington  
University of Texas – Austin  
University of Texas – Dallas  
University of Texas – El Paso  
University of Texas – San Antonio

Descriptors considered in selecting these schools include the following (UNT competes with each school on one or more of these descriptors):

Competitor for state funding (all but Baylor, SMU, and TCU)  
Competitor for regional recognition (all but UTEP and UTSA)  
Competitor for students (Texas Tech, UT - Arlington, UTD)  
Competitor for placements of graduates from the professional programs (all but UTEP and UTSA)

\*Each group was created with input from a number of stakeholders and has been approved by the Department of Accounting faculty.

## **Appendix B: Learning Outcomes Assessment Program**

### **BS in Accounting Control Systems:**

1. Students will demonstrate an understanding of the accountant's role in society (assessed in ACCT 3405, Professional Development, using a rubric, Spring 2007)
2. Students will demonstrate technical competence in the field (assessed in the six courses that comprise the undergraduate core (ACCT 3110, Intermediate Accounting I; ACCT 3120, Intermediate Accounting II; ACCT 3270, Cost Accounting; ACCT 4100, Accounting Systems; ACCT 4300, Federal Income Taxation; and ACCT 4400, Auditing – Professional Responsibilities, using objective questions embedded in comprehensive finals, Spring 2007)
3. Students will demonstrate command of information technologies (command of EXCELL, Access, PowerPoint, and Internet research methods assessed in BCIS courses; command of General Ledger assessed in ACCT 4100, Accounting Systems; and command of FARS assessed in ACCT 3110, Intermediate I, using checklists, Spring 2007)
4. Students will demonstrate in-depth knowledge of the professional Code of Ethics (assessed in ACCT 4400, Auditing – Professional Responsibilities, using a rubric, Spring 2007)

### **BS/MS in Accounting and MS in Accounting:**

1. Students will demonstrate the ability to apply technical competence, command of technology, and research skills to research a contemporary accounting issue (assessed in ACCT 5110, Fundamentals of Accounting Research, using a rubric, Spring 2007)
2. Students will demonstrate the ability to communicate effectively in written memo form (assessed in ACCT 5110, Fundamental of Accounting Research, Spring 2007)
3. Students will demonstrate the ability to communicate effectively in oral presentations (assessed ACCT 5120, Using Information Systems in Accounting, using a rubric, Spring 2007)
4. Students will demonstrate the ability to recognize ethical dilemmas and to analyze the impact of different decisions related to the issues on various stakeholders (to be assessed in BUSI 5200, Professional Ethics and Corporate Governance, using a rubric in conjunction with a case)

**BS/MS in Taxation and MS in Taxation:**

1. Students will demonstrate knowledge and understanding of core tax fundamentals (assessed using objective questions embedded in comprehensive final examinations in the required graduate tax courses including ACCT 5310, ACCT 5330, ACCT 5360, and ACCT 5370; implemented Spring 2007 in ACCT 5330 and ACCT 5360).
2. Students will demonstrate the ability to apply technical tax knowledge and research skills, including proficiency with research-related technologies, to address contemporary tax issues (assessed in ACCT 5310 using a rubric in conjunction with a case, Fall 2007)
3. Students will demonstrate the ability to communicate effectively in written memo form (assessed ACCT 5110, Fundamentals of Accounting Research, using a rubric, Spring 2007)
4. Students will demonstrate the ability to communicate effectively in oral presentations (assessed in ACCT 5120, Using Information Systems in Accounting, using a rubric, Spring 2007)

**MBA with a Concentration in Accounting.** Assessment program in progress as of December 2006. To be completed and implemented Spring 2007.

**Ph.D. with a Concentration in Accounting.** Assessment program deemed acceptable. Not revised.

UNIVERSITY OF NORTH TEXAS  
COLLEGE OF BUSINESS ADMINISTRATION  
DEPARTMENT OF ACCOUNTING

AACSB INTERNATIONAL MAINTENANCE OF ACCREDITATION  
REPORT FOR 2007

***Maintenance of Accreditation***

The Department of Accounting, concurrent with the College of Business Administration, submitted its application for Maintenance of Accreditation in June 2006. Since that time, the accounting department, sometimes in conjunction with the College, has initiated a variety of activities to meet the requirements of the application.

***Assessment***

The department, in conjunction with the College, continued its efforts to improve the learning assessment of its courses and programs. As noted in the 2006 report, Dr. Elizabeth Martell, an assessment expert, conducted a faculty retreat and helped the faculty assess the learning outcomes of each program. Assessment of those learning outcomes will be done in Spring 2007.

***Graduate Programs Assessment: MS in Accounting***

**ACCT 5110** “Fundamentals of Accounting Research” assessed each student’s technical competence, command of technology, and research and communication skills. The instructor assessed the overall performance for technical competence, research skills, and oral communication skills. A Ph.D. student in English, majoring in technical writing, used a rubric to assess the writing skills of the students. Implemented in Spring 2007. **Outcomes Assessed: Research Skills, and Oral and Written Communication Skills.**

**ACCT 5120** “Using Information Systems in Accounting” assessed students’ ability to communicate effectively using an oral communication rubric during group presentations. The instructor assessed the presentation content and another faculty member attended the presentations and focused on assessing oral communication skills. Implemented in Spring 2007. **Outcome Assessed: Oral Communication Skills.**

**BUSI 5200** “Professional Ethics and Corporate Governance” assessed students’ abilities to recognize ethical dilemmas and their impact on various stakeholder by using a rubric in conjunction with a case. Implemented in Spring 2007. **Outcome Assessed: Ethical Reasoning.**

***Graduate Programs Assessment: MS in Taxation***

**ACCT 5110 and ACCT 5120** See descriptions in *MS in Accounting*.

**ACCT 5310** “Tax Research and Administrative Procedure” assessed students’ ability to apply technical tax knowledge, research skills, research-related technologies through use of cases. Implemented Fall 2007. **Outcomes Assessed: Technical Competence, Research Skills, and Use of Related Technologies.**

ACCT 5330 “Taxation of Corporations and Shareholders,” ACCT 5360, “Advanced Topics in Federal Taxation,” and ACCT 5370 “Tax Planning and Contemporary Topics” assessed students’ knowledge and understanding of core tax fundamentals by use of objective questions embedded in comprehensive examinations. Implemented in Spring 2007. **Outcome Assessed: Technical Competence.**

***Undergraduate Program Assessment: BS in Accounting***

ACCT 3450 “Professional Development” assessed students’ abilities to recognize ethical dilemmas through use of embedded objective questions in a comprehensive final exam. Implemented in Spring 2007. **Outcome Assessed: Social Responsibility.**

ACCT 4270 “Advanced Managerial Accounting” embedded questions in the final examination to test technical competency of students. **Outcomes Assessed: Technical Competence.** Implemented in Fall 2007.

ACCT 4400 “Auditing–Professional Responsibilities” used a rubric to assess each student’s technical knowledge of the professional Code of Ethics. Implemented in Spring 2007. **Outcome Assessed: Ethical Reasoning.**

**Undergraduate Core Courses**–the assessment for technical competency will begin Spring 2008.

***Ph.D. Program Assessment: Ph.D. with Concentration in Accounting***

Assessment of the program conducted at the COBA level and department level by presentations and papers in accounting seminars, progress reports, comprehensive examinations, dissertation proposals, and completed dissertations. **Outcomes Assessed: Oral and Written Communication; Research Skills.**

***Faculty Sufficiency***

As noted in the 2006 report, the department’s Personal Affairs Committee drafted policies for maintenance of academically- and professionally-qualified faculty and for distinguishing between participating and supporting faculty. However, action was deferred until the College of Business Administration established its standards. The College’s policy had not been completed at the end of 2007. It is expected to be implemented in Spring 2008. We received a preliminary report in October indicating that the department had insufficient academically-qualified faculty in accounting. The problem is being addressed.

***Faculty Composition***

O. Finley Graves, Department Chair, became Associate Dean, and Ted Coe retired in January 2007. Barbara D. Merino became interim chair, and Alan Mayerper became interim doctoral coordinator until Carol Ann Frost, whom we hired in February, became our new doctoral coordinator in September 2007. We received two resignations in late April. Elizabeth Plummer (tax) and Anita Reed (accounting systems) resigned effective in September 2007. These resignations, plus the failure to fill the prior year’s managerial position, created a significant staffing problem for Fall 2007.

I resolved the immediate crisis by the use of two additional lecturers and an adjunct. I hired Randall Young, a Ph.D. student in ITDS, as a lecturer to teach accounting systems and Sharmilla McDonald as a lecturer to teach managerial accounting. Mona Vineyard, a tax professional, came to our rescue and agreed to teach two graduate tax research courses as an adjunct.

Faculty recruiting was a critical issue throughout 2007. Our Personnel Affairs Committee determines who is invited to campus; we had only one interview for the managerial position in the Spring 2007 and no offer was made. I began a very active recruiting campaign during the summer; we spoke with 24 people at the AAA convention in Chicago and received another 20 plus mail applications. Our PAC reviewed applications and only authorized invitations to four campus visits in Fall 2007 and one other candidate for a January visit. We fortunately hired two of the four Fall candidates. Dutch Fayard (managerial), a doctoral student at the University of South Carolina, and Jesse Robertson (accounting systems), a doctoral student at the University of Alabama, will join the faculty for the 2008-2009 academic year.

Our two faculty gains were offset by the loss of two more faculty members in Fall 2007. T. J. Atwood (tax) announced her decision to accept a position at Florida State University at the end of the academic year, and Tom Klammer (managerial) retired effective at the end of the Fall semester. I met with our advisory board in November, and they responded enthusiastically to my request for adjuncts to cover Spring courses.

#### Chair Position

We elected a Chair search committee in April. Teresa Conover chaired the committee which reviewed applications and invited four candidates to campus. An offer was made to one candidate, Robin Roberts, who found the compensation inadequate and declined the offer. Although Dr. Roberts remained interested in the position, a satisfactory compensation agreement could not be reached.

#### ***Curriculum***

As noted in last year's report, we began implementing the new Master of Accounting/Master of Taxation program during the 2005-2006 academic year. Two of the three core courses were in place, and, in the Fall of 2007, Dr. K. K. Raman, agreed to develop our capstone course, ACCT 5760. This course is to be offered for the first time in the Spring 2008 semester. The Academic Policy Committee (APC) recommended that the department adopt procedures for greater control over transfer work. The faculty concurred, and asked APC to refer the matter to COBA's UPC. At the May 11, 2008, faculty meeting, the APC recommended that ACCT 5760 be renamed "Accounting and Strategic Analysis." The faculty also voted to allow students to take BUSI 5190 if ACCT 5760 was not being offered. The faculty decided that ACCT 5020, a deficiency MBA course that was to cover ACCT 2010 and ACCT 2020, could not be adequately taught as a 1 ½-credits course and voted to make the course a 3-hour course, subject to COBA's approval at a COBA faculty meeting on September the 9<sup>th</sup>.

#### ***Accreditation Documentation Review***

I set up a schedule to review the department's major governance documents in January 2007. The first agenda item was to update the charter. A first reading of proposed changes occurred on

April 24<sup>th</sup>. Voting required two additional meetings on May 7 and May 11. The new charter was approved at the May 11<sup>th</sup> faculty meeting. There is a major change related to the annual evaluation and tenure and promotion process. The Personnel Affairs Committee (PAC) and the Promotion and Tenure Committee (PAT) were divorced. The PAC (annual evaluation and recruiting) remains an elected committee; although, its composition was changed to allow two of the five members to be non-tenured. The PAT committee now is comprised of all tenured faculty members.

At the May 11<sup>th</sup> faculty meeting, a committee, chaired by Dr. Neil Wilner, presented a revised Personnel Evaluation Document that was approved by the faculty. We also finalized the accounting journal list and noted the need for a mentoring program and a revision of the Promotion and Tenure Document. However, recruiting and work on the accounting strategic plan dominated the Fall 2007 agenda.

COBA began work on a strategic plan in Spring 2007. After attending various COBA meetings, including an all-day retreat, I initiated work on a departmental strategic plan. I met first with our three assistant professors to get their input; they responded magnificently and provided valuable input. I then distributed the recommendations to the rest of the faculty and met with our associate professors, next. However, one associate professor objected to meeting by rank, arguing it was divisive, so I discontinued this practice. I distributed materials to all faculty and asked for input. I also wanted to include our alumni in the process, so, when I met with the Accounting Advisory Board in November, I went over the COBA Strategic Plan and asked them to indicate which areas they felt were critically important on a survey. The faculty retreat in October was devoted to the strategic plan, and the faculty finalized the department plan, except for specific targets, which I agreed to complete. The departmental strategic plan will be finalized after the COBA Strategic Plan has been passed in Spring 2008.

### ***Finances***

The department's financial well-being depends primarily on the goodwill of its alumni and the respect for former faculty members that generate large donations. In 2006, we received a \$1,000,000 chair by a former student to honor B. A. Coda, professor emeritus. This enabled us to hire a new Ph.D. coordinator, Carol Ann Frost, who holds the chair. In 2007, we had one new faculty member who received a \$22,000 summer research grant and two continuing faculty who received \$6,500 each. We do not have university support for research grants for new faculty, these grants, of \$25,000 in 2007, came from our discretionary funds.

We also use the discretionary account to provide summer grants of \$6,500 to our continuing faculty. As noted in the 2006 annual report, the department has had and continues to have a generous travel policy, supporting all faculty presentations of papers at international and national meetings. Faculty get support for specialized midyear meetings and the annual AAA meeting whether or not they present papers. Maintenance of this policy will require more aggressive pursuit of large donations since the increase in summer research support for 4 to 5 new faculty will require significantly more discretionary resources than in the past.

Fortunately, we have a significant alumni-giving practice, with a balance of about \$540,000 in our discretionary funds account at the end of 2007. We raised approximately \$110,000 in discretionary funds in 2007, primarily in small donations; we also received about \$25,000 in



interest on our discretionary account. We also have, in a separate discretionary account, the \$40,000 generated by the \$1,000,000 Ryan endowment (the proceeds to be used at the discretion of the chair).

***Scholarships***

Due to the generosity of our alumni and of some of our faculty (current and retired), we are able to award a significant amount of scholarship money each year. We have raised the scholarship level for the best graduate students to \$3,000 per year. We distributed over \$68,000 in scholarship during the 2007 calendar year.

***Diversity***

The department is committed to facilitating diversity among faculty, students, and staff. One student, Shani Robinson, who received a KPMG minority scholarship, entered our doctoral program in September 2006; we also had one student, Crystal Ezui, who received a KPMG future leadership diversity scholarship. The department supported attendance of 15 students at the regional meeting of the National Association of Black Accountants in Houston, and 12 of the students received scholarships at the meeting.

***Peer Schools***

As described in the 2006 report, the faculty generated a list of potential peer, aspirant, and competitor schools at the department's annual retreat in October 2004 and revised the list several times since then. As noted in the 2006 report, due to a misunderstanding, the department included two competitor schools (University of Texas at Arlington and University of Texas at San Antonio) on its revised list. The AACSB notified the department chair on November 29, 2006 that the peer group list could not include competitor schools, so the department revised its peer group list to exclude UTA and UTSA and added Florida International and State University of New York–Buffalo. The interim department chair submitted a revised list to the AACSB on January 23, 2007, and the new list was accepted.

**Peer Schools:**

Florida International,  
State University of New York–Buffalo,  
University of Central Florida,  
University of Memphis,  
University of South Florida,  
Virginia Commonwealth University.

Barbara D. Merino,  
Interim Chair, 2007

May 8, 2008

# EMPLOYMENT SURVEY RESULTS

UNIVERSITY OF NORTH TEXAS  
DEPARTMENT OF ACCOUNTING  
EMPLOYMENT SURVEY RESULTS 2003-2007

Name	Degree(s) Earned	Year Graduated	After Obtaining Degree from UNT	How soon was job acquired after graduation (in months)?	Job Title	Company	Length of Stay (in months)	Additional Qualifications
Foutch, Diane W.	3	2005	1	0	Staff Accountant	Hankins, Eastup, et al.	25	1
Trimbur, Michele	3	2004	1		Tax ACCT	KBA Group LLP	25	0
Chinake, Keith	5	2006	3	1	Staff Accountant	Alpha Bournes	13	0
Green (Wolf), Lisa	5	2004	1		Senior Internal Auditor	Cash America Int'l	1	0
Wood, Amanda	5	2004	1		Sr. Tax	Anderson, Spector	37	0
Oestreicher, Marc	3	2007	1		Assurance Associate	Grant Thornton	9	2
Fisher, Brad	4	2002	1		Staff Auditor	TX-NM Purlo	43	2
Marr, Suzanne	3	2002	2					2
Falk, Stephen	5	2004	5	Immediately	Senior Associate	WDW Financial	45	4
Salazar, Richard	5	2005	1,2		Accountant	EXCO Resources	29	0
Krueger, Amanda	3	2006	1		Audit Associate	KPMG	18	0
Kudiza, James	5	2006	1		Accountant I	Sears Holdings	24	0
Foster, Michael	3	2005	1		CPA	Merki and Assoc	90	2
Jierchele-Iverson, Kristin	3	2002	1		Supervisor	Cbass Enterprises	48	2
(Beathard) Stojak, Sarah	3	2003	1		Tax Manager	D. R. Horton	36	2
Denton, Cheryl	5	2005	3	2	Senior Acct	Schalk & Smith, PC	23	0
Huang, Rosh shih-Mei	4	2006	2,3	2 weeks	Revenue Agent	IRS	17	0
Gibbons, Rachel	5	2007	1		Revenue Acct	Spindletop Oil & Gas	16	0
White, Michael	5	2005	1		Staff Acct	EAGL LTD	12	0
Hockaday, Rachel	3	2007	1		Auditor	Defense Contract Audit Agency	5	0
Furler, Chad	5	2005	1		Financial Analyst	Univision Radio Inc	21	0
Whitener, Kimberly	5	2005	1		Staff Accountant	TPG Capital	6	0
Davis II, Michael C.	3	2007	1,2		Staff Accountant	Price Waterhouse	6	0
Breckenridge, William	4	2004			Business Analyst	EDS	84	0

UNIVERSITY OF NORTH TEXAS  
DEPARTMENT OF ACCOUNTING  
EMPLOYMENT SURVEY RESULTS 2003-2007

Rutherford, Shelley	5	2005	1	Regional Show Accountant	AEG Live, LLC	32	0
Josendale, Jonathan	3	2006	1	Accounting Supervisor	NJ Malin and Associates	13	0
York, Michelle	5	2004	1	Sr. Tax Acct	Saville Dodgent and Co	21	2
Walters Holmes, Sarah	5	2003	1	Owner	Wildwood Inn	24	0
Wilkerson, Jill	1	2006	1	Tax Accountant	Centex Corp	20	0
MacKay, Kenneth	3	2007	3	still looking			0
Gurice, Jason	3	2006	1	Tax Accountant	EXXOn Mobil	19	0
Wells, April	3	2002	4	15 unemployed			2
Dunn, Angela	5	2006	1,2	Controller	Spring Creek Companies	36	0
Menge, Jennifer	1		1	Adjunct Instructor	UNT	2	0
Sadler, Dana	3	2002	1	Manager	KPMG		2
Chisolm, Jana	5	2006		Tax/ Bookkeeping	Adami Lindsey & Co. LLP	168	0
Adams, Susan	5	2004	1	Tax Manager	Jeslton Morgan & Maulsby I	48	2
Divelbiss, Candra	3	2001	1	Accountant	Trammell Crow Company	78	0
Cain, April	3	2002	1	CPA	Merki and Assoc	7	2
Tarpley, Amanda	5	2005	3,4	Senior Acct	CBRE		0
Kennally, Brendan	3	2004	4	Auditor	Defense Contract Audit Agenc	2.5	0
Tang, Elaine	2	2001	1	Tax	Halliburton	70	2
Roderick, John	3	2002	1	Financial Reporting	Branch ISD	6	2
Qi, Ying	3	2007	1	Staff I	Ernst and YOUNg	6	0
Leake, Samuel Andrew	1	2005	1,2	Staff Accountant	Stephen A. Leake CPA	27	0
Porter, Bradley	3	2005	1,2	Assurance Services	Grant Thornton	18	2
Aranda, Cynthia	5	2006	3	staff Acct	Time Warner	will start	0
Spence, Alecia	1	2005	5	HR Generalist	Builders Blinds	18	0
Arguello, Adrian	3	2007	3	Accounting Specialist	UPS-SCS		0
Williams, Juliet	3	2007	3	Staff Accountant	Grant Thornton		0
Johnson, Tara	3	2006	1	Staff Accountant	BC Williams	24	0
Tomiinson, Kristal	5	2004	3	Accountant	Freeman Shapard and Story	41	0
Frye, Evan	5	2006	1,3	Associate	KPMG	20	4
Stojak, Steven	3	2003	1	Tax Senior	Archon Group		2
Chadwick, Mark	3	2007	1	CFO	HMP of Dallas	13	0
Roberts, Justin	5	2005	1	Senior Auditor	Whitley Penn	27	0

UNIVERSITY OF NORTH TEXAS  
DEPARTMENT OF ACCOUNTING  
EMPLOYMENT SURVEY RESULTS 2003-2007

Johnston (Zanguei), Lindsey	3	2005	1	Tax Contributor	Sabre Holdings	0
Beams, Deborah	3	2005	1	Senior Associate	Grant Thornton	6
Wrenn, Scott	3	2001	2	Manager	Ernst and YOUNG	2
Pickert, Hollie	5	2005	1,3	Senior	Whitley Penn	15
May, Greg	5	2004	5	Network Engineer	Verizong wireless	24
Pittmann, Michelle	3	2005	3	Accountant	Justin Brands Inc	21
Gaddis, Samantha	1	2006	3	Staff Accountant	Michaels Stores	12
Doran, Brendan	3	2001	3	Assistant Controller	National Oilwell Varco	29
Aso, Erina	3	2007	1	Audit	KPMG	2,4
Holy, Kristen	3	2008	1	Tax Administration	Susannah W. Walsh	6
Ellington, Jane	2	2005	1	Tax Accountant	Travis Wolff	14
Andrews, Ruth Ann	5	2004	1	Controller	Jackson and Cooksey	36
Wilder, John	3	2007	1	Audit Associate	KPMG	0
Schulte, Casey	3	2005	1	Sr. Tax Assoc	KPMG	2
Mueller, Elizabeth	5	2005	2,3	Staff Accountant	CF&Co	21
Zhang, Huaxia	2	2005	1	Associate	KPMG	19
Rettenmeier, Christina	5	2007	5	program manager	US Airforce	26
Smith, Whatichee	2	2004	4	Revenue Agent	IRS	0
	4	2001	10			28
Hirunyawipada, Porntip	3	2007	3	Senior Auditor	McConnell & Jones	1
Splichal, Dana	3	2003	1	Auditor	Kramer and Assoc.	8
Johnson, Phillip	3	2004	1	Senior Consultant	Protiviti	19
Pena, Nadia	3	2007	1	Tax Staff	Chapman Hext	0
Warren, Milli	3	2004	3	Internal Auditor	Clayton Homes	39
Davis, Hannon	5	2005	3	Accountant	R.S. Powell Inc	5
Garetson II, Kenneth	3	2006	1	Tax Accountant	KPMG	0
Beach, Leslie	3	2004	1	Sr. Tax Acct	Southwest Airlines	21
Awalt, April	5	2007	1,5	Payroll/Compliance	Chelton, inc	0
Smith, Virginia	2	2007	1	Financial Analyst	UT-Dallas	30
Jensen, Christian	3	2001	1	Asst Controller	Atrium Companies	28
Rivera, Joe	5	2005	2			21
Johnson, Kevin	5	2005	1	Staff Accountant	Carter Blood Care	0
						33

UNIVERSITY OF NORTH TEXAS  
DEPARTMENT OF ACCOUNTING  
EMPLOYMENT SURVEY RESULTS 2003-2007

Hill-Templin, Kalie	5	2007	3	1/2 mos	Accountant	Toyota TsuSho America	5	0
King, Laura	5	2005	5	3	Staff Accountant	Mosher, Seifert, and Co	7	0
Keltner, Timothy	5	2006	4	2	Tax Auditor	State of Arkansas		0
Qaddoumi, Amira	4	2004	3		Property Accountant	Merit Energy	30	0
Hull, Robert	5	2006	1		Cost analyst Assoc	Lockheed Martin		0
Mann, Cari	5	2004	3,5	3	Tax Accountant	Pattillo brown and hill LLP	29	0
Foster, Meghan	3	2006	1,2		Associate	Middleton, Burns, and Davis	13	0
Garrison, Casey	2	2005	1		Tax Specialist	Verizon	10	2
Williams, Whitney	3	2004	1		Tax Preparer	Cain Watters & Assoc		2
Ballard (Griffin), Loree	3	2002	1		self employed/contract	BKR Cornwall Jackson		2
Ho, Vina	3	2003	1		Audit Associate	KPMG	49	2
Miladinov, Albena	4	2005	4	1	Manager	Barclays Capital	15	0
Proctor, Nicole	5	2007	4		still looking	Konis	72	0
Lambert, James	5	2004	2		sale associate	Univision Radio Inc	30	2
Pentecost, Sarah	5	2005	1		Senior Acct	DOL-OIG-OA	33	0
Inge, Amy	5	2005			Auditor	Homemaker		
Lee, Hannah	5	2007	2					1
Nies, Christina	3	2006	3	4	Financial Analyst	HMP of Dallas		1
Mauzy, Emily	3	2006	1		Tax Associate	Price Waterhouse	11	2
Long, Nicole	3	2002	3	1	Staff Accountant	Briggs Equipment	67	2
Range, Erica	3	2001	1		Tax Mgr/Sr Mgr	tgomery, Coscia, and Greilicl	32	2
Shimaneke, Michael	1	2007	1		Staff Auditor	Travis Wolff	7	1
Hall, David	3	2007	1		Auditor	EY		2
Ashley, Meredith	3	2006	1		Sr Staff Accountant	Hartman, Leito and Bolt LLP	15	1
Pickert, Mindy	3	2006	1,2		G/L Accountant	Deere and Co	13	1
Stokes, Karl	3	2003	1		Staff Accountant	TPG	16	2
Sullivan Wolfe, Amanda	5	2005	1		Tax Acct	Work & Greer PC	15	1
Naville, Brian	5	2007	3	0.5	Accounting Clerk	Service King	10	1
Patrick, Colin	3	2003	1		Controller	Hill Development	27	2
Thomas, Bijou	5	2004	5	14	Accounting Manager	IHG	37	1
Luster, Geneva	5	2004	1		Tax Associate	KPMG	1	1
Ulichnie, Nichole	3	2005	4	4	Tax Senior	Deloitte Tax LLP	7	2

UNIVERSITY OF NORTH TEXAS  
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EMPLOYMENT SURVEY RESULTS 2003-2007

Zimmerman, Ben	2	2004	1	IA Manager	Belo	2
	5	2003				
Miller, Nancy	4	2006	1	Financial Reporting	TPG	131
	5	2000				
Sustala Moore, Laura	1	2005	1,2	Escrow Assistant	Red River Title	12
	5	2005				
Davis II, Michael C.	3	2007	1,2	Staff Acct	Price Waterhouse	11
Bradley, Charita	5	2005	2,3,4	Fund Accountant	Lehman Brothers	19
Rogers, Dominique	1	2006	2,3	Staff Acct	Anderson, Spector	7
	2	IP				
Bivins, Christina	4	2007	4	Revenue Collections Man.	City of Coppell	1
	1	1999	1			
Kuykendall, Allan	4	2006	5	'P-Commercial Lendin	Northstar Bank of Texas	10
	5	2001				
Dennis, Tiffany	5	2004	1,2	Auditor	KPMG	12
	4	2006				
Warren, Christopher	5	2002				
	4	2004	3	Staff Accountant	Dairy Farmers of America	40
	5	1999				
Myers, Scott	4	2005	1	Senior Associate	KPMG	1
Cook, James P.	3	2006	1	Tax Acct	Miller Grossbald & Assoc	1
Scharnberg, Jill	1	2003	1,2,5			
	4	2007		Sales Analyst	Texas Motor Speedway	24
Darnell, Jennifer	5	2005	1	Associate	Middleton, Burns & Davis	14
	2	2006				

**University of North Texas  
Department of Accounting  
Employment Survey**

Name \_\_\_\_\_

Degrees earned at UNT (list BS/MS as one degree):

Degree \_\_\_\_\_ Year \_\_\_\_\_

Degree \_\_\_\_\_ Year \_\_\_\_\_

After obtaining your degree from UNT (please check all that might apply):

- (1) I accepted an accounting job before I graduated. \_\_\_\_\_
- (2) I entered graduate school. \_\_\_\_\_
- (3) I looked for an accounting job. \_\_\_\_\_
- (4) I took a vacation for \_\_\_\_\_ months and then looked for an accounting job. \_\_\_\_\_
- (5) I found a job in a field other than accounting. \_\_\_\_\_ Please indicate the functional area such as sales, marketing, finance, etc., \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

If you checked 3, 4, or 5, how soon were you able to find a job after graduation (in months)? \_\_\_\_\_

Please complete the following table as applicable (please start with your first position held and finish with your current position).

<b>Job Title</b>	<b>Company</b>	<b>Length of Stay (in months)</b>	<b>Reasons for Leaving (e.g., better job, going back to school...)</b>

Have you earned additional qualifications such as CPA and CMA or other degrees?

\_\_\_\_\_ No.

\_\_\_\_\_ Yes. Please complete the following table.

<b>The Qualification Title or Degree (e.g., CPA, JD)</b>	<b>Date You Earned the Additional Qualifications (e.g., November 2001)</b>



January 22, 2007

Dear .

As you might be aware, the accounting programs at the University of North Texas have been separately accredited by the Association to Advance Collegiate Schools of Business International (AACSB) for many years. To comply with AACSB standards for maintenance of accreditation (an AACSB review team will visit the Department of Accounting during the fall semester of 2008), we need to know where and how soon our graduates are placed after graduation. We also need information about their career patterns for the last five years. Based on current anecdotal evidence, we know that our graduates are among the most successful graduates of the UNT College of Business Administration; however, we need to document their success.

For this reason, I am requesting that you complete the attached survey by February 1 and return it in the enclosed prepaid postage envelope. **Please note that your contribution to this survey is extremely important. Indeed, it has direct bearing on the perceived quality of your degree.**

Thank you very much for your assistance.

Sincerely,

Barbara Merino  
Professor and Chair

# SACS Assessment of Learning Outcomes

## Samples of Undergraduate, Masters and Ph.D Assessment Efforts

2005-2006

## **SACS Assessment of Learning Outcomes Samples of Efforts 2005-2006**

In Compliance with the requirements of the Southern Association of Colleges and Schools (SACS), the Department of Accounting developed programs for the assessment of student learning in each major/concentration area at the undergraduate, masters, and doctoral levels. These efforts, initially undertaken in 2004-2005, involved all departments within the college. The initial efforts have continued on an annual basis, with collection of information, analysis of results, and program revisions where necessary. In addition, departments and the college continue to revise and improve on the assessment targets and measures.

The pages that follow provide examples of assessment plans and outcomes for the BS/MS in Accounting, MS in Taxation, and Ph.D. in Accounting. Examples from other majors/concentration areas and/or other departments will be made available to the AACSB International visitation team upon request.

**ACADEMIC ASSESSMENT PLAN**  
Department: **Department of Accounting-BS/MS in Accounting**  
College / School: **College of Business Administration**  
Period: **AY 2005-06**  
Status: **Plan Completed and Approved.**

**Mission**

The MISSION of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, public accounting, and the nonprofit sector primarily in the North Texas region. In the STATEMENT OF COMMITMENT section of the Department's mission document, the faculty also states that it "strives to produce graduates who are technically competent, think independently, critically appraise situations, act in a responsible and ethical manner, and contribute positively and cooperatively to their employers and communities." NOTE: The BS/MS Accounting program is an integrated five-year program. Students receive a BS in Accounting simultaneously with an MS in Accounting upon completion of the program.

**NOTE: The BS/MS Accounting program is an integrated five-year program. Students receive a BS in Accounting simultaneously with an MS in Accounting upon completion of the program. The MS in Accounting is for students who completed their undergraduate degree at other universities or return to the University of North Texas for a Master's degree in Accounting after previously completing the BS in Accounting Control Systems. Those students must take any undergraduate courses in the BS/MS in Accounting program for which they have had no equivalent. For this reason, the programs are essentially identical and have the same learning outcomes.**

**Outcome #: 1**

**Expected Outcome**

Graduates of the BS/MS in Accounting program in accounting will demonstrate technical competence in the field of accounting (relates to preparing students for careers in industry, public accounting, and the nonprofit sector and to producing graduates who are technically competent).

**Assessment Tool**

**Tool 1**

1. Name of assessment tool: American Institute of Certified Public Accountants, "Uniform CPA Examination."
2. Copyrighted.
3. Frequency of use/method used: Pass rates on the Uniform CPA Exam are reported annually to Departments of Accounting in the State of Texas by the Texas State Board of Public Accountancy. Using these reported results, we are able to compare the pass rates of University of North Texas graduates with the pass rates of candidates from other major institutions in the State. The Uniform CPA Exam has recently undergone transformation from an examination that tests technical knowledge only to an examination that, in addition to testing technical knowledge, requires use of information technology to conduct research, analyze a case, and present a solution in written form. The new exam, accordingly, now better reflects the spectrum of skills required of accounting professionals today. It is also more aligned with the learning outcomes we have established for our program. We have always monitored our students' performance on the Uniform CPA Exam. Given the change in the format of the exam, we will likely take a greater interest in student pass rates in the future.

A poor pass rate in absolute terms or relative to other programs would cause us to re-examine the content of our curriculum as well as our teaching methods. It would also cause us to encourage our students to review for the exam more thoroughly before sitting for it since the Uniform CPA Exam is a standardized exam for which candidates can train. (Note: As a matter of principle, we do not train students specifically for the exam; we educate them for a career as a professional.)

**Tool 2**

1. Name of assessment tool: Department of Accounting Professional Advisory Board.
2. Not copyrighted.
3. Frequency of use/method used: The Department of Accounting's Professional Advisory Board comprises successful accounting

professionals from a variety of areas (e.g., tax, audit, industry) who have attained positions of leadership in their respective organizations and in their communities. Most members are graduates of the University of North Texas, but members also include graduates of other accounting programs across the nation. The majority of Board members actively recruits and employs University of North Texas accounting graduates. The Board meets twice a year on the University of North Texas campus for a full afternoon and discusses matters that relate to the Department of Accounting, including curriculum issues, strategic directions, the quality of recent graduates, and fundraising. The Chair of the Department of Accounting also visits the Board members on a one-on-one basis on a rotating basis. With regard to learning outcomes, the Department uses the Advisory Board as a sounding board for curriculum development purposes (to ensure the Department's curriculum encompasses the skills and abilities the Board believes are necessary for entry into the accounting profession) and to assess the quality of recent graduates. The Department of Accounting faculty reviews and discusses the comments and opinions of the Board in faculty meetings and at the faculty's annual retreat.

Faculty discussions of Advisory Board opinions and comments will result in adjustment to the BS/MS in Accounting program as deemed appropriate by the faculty.

### **Tool 3**

1. Name of assessment tool: Department of Accounting Junior Advisory Board.
2. Not copyrighted.
3. Frequency of use/method used: The Department of Accounting is in the process of forming a Junior Advisory Board. Dr. Teresa Conover is assisting the Chair in identifying potential members. The Board will comprise graduates of the University of North Texas professional programs who have graduated no less than two years prior to joining the Board and no more than five years prior to joining the Board. The Board will meet twice a year in Dallas. The purpose of the Board is twofold: (1) to develop and nurture relationships between the Department and its recent graduates and (2) to assess the professional accounting programs at University of North Texas. With regard to learning outcomes, we anticipate the Board members providing the Department with information concerning their experiences as they made the transition from the academic setting to the work place. We expect them to be able to tell us how our programs equipped them well and how they did not. We expect them to be able to compare their preparedness (including research, analytical, and communications skills) with the preparedness of new hires from other institutions. The Department of Accounting faculty will review and discuss the comments and opinions of the Board in faculty meetings and at the faculty's annual retreat. (Update: As of April 2006, the Junior Advisor Board has been formed with a first class of ten members. A panel comprising Junior Advisory Board members interacted with the senior Advisory Board at the senior Advisory Board's April 2006 meeting. All faculty, including the chair of the Department, vacated the room for the panel discussion. The chair of the senior Advisory Board provided the chair of the Department with comments made by the panel members. The Junior Advisory Board will hold a first meeting in late summer or fall 2006.)

Faculty discussions of Junior Advisory Board opinions and comments will result in adjustments to the BS/MS in Accounting program as deemed appropriate by the faculty.

### **Tool 4**

1. Name of assessment tool: Association to Advance Collegiate Schools of Business-International separate accreditation (Note: The Association to Advance Collegiate Schools of Business-International accredits business programs. It also separately accredits accounting programs.)
2. Association to Advance Collegiate Schools of Business-International standards are copyrighted.
3. Frequency of use/method used: Formerly, Association to Advance Collegiate Schools of Business-International reaccredited business and accounting programs on a ten-year cycle. Beginning in 2001, Association to Advance Collegiate Schools of Business-International introduced a new Maintenance of Accreditation process. Accredited programs now must engage in ongoing strategic planning and prepare progress reports on an annual basis. Peer review teams make abbreviated visits every five years for purposes of making a recommendation regarding extension of accreditation. Should a peer review team deem a program not in compliance with Association to Advance Collegiate Schools of Business-International standards, the program must undergo a more focused sixth year review. In addition to making a recommendation about extending accreditation, the review team makes consultative recommendations for program enhancement not related to Association to Advance Collegiate Schools of Business-International standards. The faculty of the Department of Accounting continually review program compliance with Association to Advance Collegiate Schools of Business-International standards to ensure that graduates of the accounting programs are competitive at the national level.

Consultative recommendations by AACSB – International peer review teams will be implemented as deemed appropriate by the faculty and to the extent resources permit. Changes in AACSB – International standards will result in corresponding adjustments in our BS/MS in Accounting program to assure compliance.

#### **Tool 5**

1. Name of assessment tool: University of North Texas Office of Cooperative Education and Internships, “Employer’s Evaluation of Student Performance in Co-op or Internship Positions.”
2. Not copyrighted.
3. Frequency of use/Method used: The instrument is used by supervisors of both for-credit accounting interns and not-for-credit co-op program participants majoring in accounting. Its use for evaluating accounting majors who are participating in these programs was introduced in Fall 2004. The completed instrument is returned by employing firms to the University of North Texas Office of Cooperative Education and Internships. Each semester, the Office of Cooperative Education and Internships prepares a numeric spreadsheet report for participating departments that allows an aggregate overview of supervisor evaluations on the various dimensions of skills, abilities, and attitudes of participating students as a group. The reports will be distributed to all Department of Accounting faculty, and any apparent weaknesses in the group of accounting majors will be reviewed in faculty meetings and at the faculty’s annual retreat.

Indications of poor performance on the part of our interns or co-op students as a group will result in consideration of the areas of deficiency and adjustment to our BS/MS in Accounting program as deemed appropriate by the faculty.

#### **Tool 6**

1. Name of assessment tool: Association of Latino Professionals in Finance and Accounting (ALPFA)/KPMG Case Competition.
2. Cases copyrighted.
3. Frequency of use/Method used: The case competition is an annual competition. The Department of Accounting first fielded a team in Spring 2006. We plan to participate in the competition annually in the future. Teams comprising primarily Latino students (but including other ethnic groups as well) from universities in large geographic regions present their solutions to cases involving accounting issues provided them by ALPFA/KPMG. Regional winners advance to a national competition. The presentations require students to conduct research on the issue, develop a proposed solution, prepare a presentation of their solution using technology, and effectively communicate their solution to a group of professionals who judge the competition. The department’s Executive in Residence, assisted by the Chair, mentored the 2006 team and will mentor future teams. They both evaluate the team’s performance independently and receive feedback on the team’s performance from the judges. They will provide the faculty with an assessment of knowledge and skills the students display in preparing and presenting their case solution. Strengths and weaknesses will be discussed at the faculty’s annual retreat.

Poor performance on the part of our team will result in consideration of the areas of deficiency and adjustment to our BS/MS in Accounting program as deemed appropriate by the faculty.

**Note: The following tools are indirect, but assure that students are acquiring the knowledge and skills the profession considers necessary for entry into the field.**

#### **Tool 7**

1. Name of assessment tool: Texas Administrative Code, Part 22, Chapter 511, Subchapter C, §511.56, “Educational Qualifications under the Act,” and §511.57, “Definitions of Accounting Courses.”
2. Not copyrighted.
3. Frequency of use/method used: The Texas State Board of Public Accountancy sets forth the education requirements to sit for the Uniform CPA [Certified Public Accountant] Exam. The education requirements constitute the common body of knowledge (general business and accounting specific) the Texas State Board of Public Accountancy considers necessary for entry into the public accounting profession. The faculty in the Department of Accounting continuously monitor the education requirements of the act to ensure that our BS/MS in Accounting program meets the State Board’s requirements and encompasses the common body of knowledge the profession considers necessary to enter the public accounting profession.

Changes in the educational qualifications under the act result in corresponding adjustments in the BS/MS in Accounting curriculum.

### **Tool 8**

1. Name of assessment tool: Institute of Management Accountants, "Learning Outcome Statements"

(<http://www.imanet.org/ima/docs/2700/2613.pdf>).

2. Copyrighted.

3. Frequency of use/method used: The learning outcomes identified by the Institute of Management Accountants constitute the common body of knowledge (general business and accounting specific) the Institute considers necessary for entry into the management accounting profession. The Department's managerial accounting faculty continuously monitor the statements to ensure that our BS/MS in Accounting program encompasses these outcomes and that our graduates have the technical and business knowledge the profession considers necessary to enter the management accounting profession.

Changes in the Institute of Management Accountants' Learning Outcome Statements will result in corresponding adjustments in the BS/MS in Accounting curriculum as deemed appropriate by the faculty.

### **Tool 9**

1. Name of assessment tool: Institute of Internal Auditors, "Educator's Handbook" ([http://www.theiia.org/index.dfm?doc\\_id=211](http://www.theiia.org/index.dfm?doc_id=211)).

2. Copyrighted.

3. Frequency of use/method used: The academic curriculum recommended by the Institute of Internal Auditors in its "Educator's Handbook" (general business and accounting specific) constitutes the common body of knowledge the internal auditing profession considers necessary for entry into the internal auditing profession. The Department's internal auditing faculty member continuously monitors the handbook to ensure that our graduates have the technical and business knowledge the profession considers necessary to enter the internal auditing profession.

Changes in the Institute of Internal Auditors' Educator's Handbook will result in corresponding adjustments in the BS/MS in Accounting curriculum as deemed appropriate by the faculty.

### **Tool 10**

1. Name of assessment tool: American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession" (<http://www.aicpa.org/edu/corecomp.htm>).

2. Copyrighted.

3. Frequency of use/method used: The American Institute of Certified Public Accountants' core competency framework addresses the knowledge and skills, including technical knowledge and technological, analytical, and communication skills, necessary for entry into the accounting profession. The Department's faculty refer to the American Institute of Certified Public Accountants' competency framework when introducing or revising courses as well as when major curriculum changes are made to ensure that the courses involved incorporate training in the knowledge and skills the profession considers necessary for success as a professional accountant. (Note: The American Institute of Certified Public Accountants' competencies are much more extensive and detailed than the outcomes we have identified for our program. Thus, we have not simply adopted the American Institute of Certified Public Accountants' competencies. Rather, we incorporate them across our curriculum.)

American Institute of Certified Public Accountants competencies are incorporated into courses and across the curriculum as changes in the curriculum (including individual courses) are made.

## **Actual Results**

**Tool 1. Uniform CPA Exam.** The Texas State Board of Public Accountancy publishes the CPA Exam pass rates for all accounting programs in Texas. The report appears quarterly and is sent to Chairs, Deans, Provosts, and Presidents at colleges and universities with accounting programs. The Chair of the Department of Accounting at UNT prepares a report for the UNT Accounting faculty that compares on a percentage basis the pass rates of UNT graduates to graduates of eight other major programs in Texas. The Chair circulates both the State Board's report and the eight-program comparative report among the faculty. The comparative report is also shared with the Dean, the Department's Advisory Board, and other interested parties.

The comparative pass rate reports indicate that UNT graduates perform satisfactorily over time relative to other programs in Texas. The data for some quarters indicate that UNT graduates perform well above average. The data for other quarters indicate an average performance. The same fluctuation is characteristic of most other programs on the eight-program comparative report. Thus, UNT graduates appear to have satisfactorily mastered the technical skills required for entry into the accounting profession. Since the

CPA Exam became a computer-based exam with a research component in 2004, the comparative report also indicates that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** Discussions with the Department's Professional Advisory Board did not suggest any significant problems with technical skills, though the board did encourage the promotion of internships to ensure a full range of exposure for students in all technical aspects

**Tool 3. Junior Advisory Board.** The Junior Advisory Board also noted the importance of internships for ensuring technical skills.

**Tool 4. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) recommended that the Department incorporate a global dimension into its professional programs to ensure technical adequacy in international accounting practices.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

**Tool 6. ALPFA/KPMG Case Competition.** UNT's ALPFA/KPMG performed well at the spring 2006 regional competition, placing second overall. The judges had only praise for the UNT team and complimented in particular their command of generally accepted accounting principles (i.e., their technical knowledge) and their professionalism. To date, we have been unable to determine the deciding factor in UNT's winning second place instead of first.

**Tool 7. Educational Qualifications of the [Uniform CPA Exam] Act.** No significant changes in technical skills have been introduced.

**Tool 8. IMA Learning Outcomes Statements.** The Department's senior faculty in the area of managerial and cost accounting, raised concerns that textbooks in the managerial/cost area lagged behind developments in practice.

**Tool 9. AICPA Core Competency Framework for Entry into the Accounting Profession.** The faculty review revealed no significant technical deficiencies related to the AICPA's Core Competency Framework.

**Tool 10. AICPA's Core Competency Framework for Entry into the Accounting Profession.** The faculty review revealed no significant technical deficiencies related to the AICPA's Core Competency Framework.

#### **Changes Made Based on Assessment Results**

**Tool 1.** Although UNT graduates have performed satisfactorily relative to graduate of other major programs in Texas on the CPA Exam, the Department faculty have decided to make a concerted effort to encourage students to review thoroughly before sitting for the exam.

**Tools 2 & 3.** As a result of discussions with both the Professional and Junior Advisory Boards, the Department has began emphasizing heavily the need for students to participate in the Department's internship program. Participation in the program has expanded dramatically as a result.

**Tool 4.** As a direct result of the most recent Association to Advance Collegiate Schools of Business-International peer review team visit (1998) and the team's recommendations regarding the incorporation of a global dimension into the accounting programs to ensure technical adequacy in international accounting practices, the Department of Accounting introduced ACCT 5420, International Accounting, which is currently an elective in the BS/MS and MS programs.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** Employer evaluations of accounting interns have been quite positive regarding technical skills. Thus, no substantive actions have been taken as a result of the evaluations.

**Tool 6. ALPFA/KPMG Case Competition.** As noted, UNT's team received high praise and placed second in the ALPFA/KPMG case competition. Since we have not been able to determine the deciding factor in the team's winning second instead of first place,



the faculty has taken no action as a result of the team's performance. The Department does intend to participate in the competition in the future.

**Tool 7. Educational Qualifications of the [Uniform CPA Exam] Act.** Because the Act now requires a free-standing three-hour course in professional ethics to sit for the CPA exam, the Department introduced in 2005 BUSI 5200, Professional Ethics and Corporate Governance. The course also reinforces the ethics dimension in the accounting programs that was recommended by AACSB – International in 1998.

**Tool 8. IMA Learning Outcomes Statements.** As a result of the lag he perceived between textbook material in the managerial/cost area and developments in practice, Dr. Tom Klammer developed a series of modules to provide students with more up-to-date instruction on costing and other cost/managerial accounting issues. The modules are intended to supplement textbooks (although they can be used independently) and may be used at the undergraduate and graduate levels.

## **Outcome #: 2**

### **Expected Outcome**

Graduates of the BS/MS in Accounting program in accounting will demonstrate command of information technologies relevant to the field (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who are technically competent).

### **Assessment Tool**

#### **Tool 1**

American Institute of Certified Public Accountants, "Uniform CPA Examination." (Described in detail under outcome #1)

#### **Tool 2**

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

#### **Tool 3**

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

#### **Tool 4**

Association to Advance Collegiate Schools of Business-International separate accreditation (Described in detail under outcome #1)

#### **Tool 5**

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

#### **Tool 6**

Association of Latino Professionals in Finance and Accounting (ALPFA)/KPMG Case Competition. (Described in detail under outcome #1)

#### **Tool 7**

Texas Administrative Code, Part 22, Chapter 511, Subchapter C, §511.56, "Educational Qualifications under the Act," and §511.57, "Definitions of Accounting Courses." (Described in detail under outcome #1)

#### **Tool 8**

Institute of Management Accountants, "Learning Outcome Statements" (Described in detail under outcome #1)

#### **Tool 9**

Institute of Internal Auditors, "Educator's Handbook" (Described in detail under outcome #1)

#### **Tool 10**

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession"  
(Described in detail under outcome #1)

#### Actual Results

**Tool 1. Uniform CPA Exam.** Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report (see results under outcome #1) suggests that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** The Department's Professional Advisory Board suggested greater encouragement of internships, noting that internships would require students to learn and use information technology tools.

**Tool 3. Junior Advisory Board.** One of the primary concerns expressed by the Department's new Junior Advisory Board was the need for more *hands-on* training in information technology, especially with regard to Excel. They also noted the need for the Department to emphasize the importance of internships.

**Tool 4. AACSB – International Separate Accreditation.** There were no deficiencies noted in regards to information technology skills

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have not revealed any deficiencies in information technology.

**Tool 6. ALPFA/KPMG Case Competition.** UNT's ALPFA/KPMG performed well at the spring 2006 regional competition, placing second overall. No deficiencies in information technology were noted.

**Tool 7. Educational Qualifications of the [Uniform CPA Exam] Act.** No significant changes related to information technology have been made.

**Tool 8. IMA Learning Outcomes Statements.** A review by the Department's senior faculty in the area of managerial and cost accounting did not reveal any significant deficiencies in information technology skills related to the IMA Learning Outcomes.

**Tool 9. IIA Educator's Handbook.** Dr. Ray Clay, the Department's internal auditing instructor, continuously ensures that our professional program complies with the curriculum standards of the Institute of Internal Auditors.

**Tool 10. AICPA's Core Competency Framework for Entry into the Accounting Profession.** No issues related to information technology were noted.

#### Changes Made Based on Assessment Results

**Tool 1.** Although UNT graduates have performed satisfactorily relative to graduate of other major programs in Texas on the CPA Exam, the Department faculty have decided to make a concerted effort to encourage students to review thoroughly before sitting for the exam.

**Tool 2.** Based on the recommendation of Professional Advisory Board members, the Department began emphasizing heavily the need for students to participate in the Department's internship program.

**Tool 3. Junior Advisory Board.** The Department's faculty will address the need for more hands-on training in information technology, especially in Excel applications, as a priority during the coming year. The Department has already begun heavily emphasizing the importance of internships and will continue to emphasize heavily that need.

#### Outcome #: 3

#### Expected Outcome

Graduates of the BS/MS in Accounting program in accounting will demonstrate the ability to conduct professional research in the

field (relates to preparing students for careers in industry, public accounting, and the nonprofit sector and to producing graduates who are technically competent, think independently, and critically appraise situations).

#### Assessment Tool

##### Tool 1

American Institute of Certified Public Accountants, "Uniform CPA Examination." (Described in detail under outcome #1)

##### Tool 2

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

##### Tool 3

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

##### Tool 4

Association to Advance Collegiate Schools of Business-International separate accreditation (Described in detail under outcome #1)

##### Tool 5

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

##### Tool 6

Association of Latino Professionals in Finance and Accounting (ALPFA)/KPMG Case Competition. (Described in detail under outcome #1)

##### Tool 7

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession" (Described in detail under outcome #1)

#### Actual Results

**Tool 1. Uniform CPA Exam.** Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report also indicates that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** The Advisory Board was adamantly opposed to the Department's plan to eliminate the tax research course when the Department introduced its general Fundamentals of Accounting Research Course, which includes a tax component.

**Tool 3. Junior Advisory Board.** No comments were made by the Junior Advisory Board in relation to research.

**Tool 4. AACSB – International Separate Accreditation.** No recommendations were made related to professional research.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive.

**Tool 6. ALPFA/KPMG Case Competition.** UNT's ALPFA/KPMG performed well at the spring 2006 regional competition, placing second overall. The judges had only praise for the UNT team and complimented in particular their command of generally accepted accounting principles (i.e., their technical knowledge) and their professionalism. To date, we have been unable to determine the deciding factor in UNT's winning second place instead of first.

**Tool 7. AICPA's Core Competency Framework for Entry into the Accounting Profession.** As a result of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum.

#### Changes Made Based on Assessment Results

**Tool 2. Professional Advisory Board.** As a direct result of the Board's objections, the Department did not eliminate its free-standing tax research course. Students in the tax program take both the tax research course and the new Fundamentals of Accounting Research course.

**Tool 7. AICPA's Core Competency Framework for Entry into the Accounting Profession.** Based on the AICPA's Core Competency Framework, the faculty of the Department of Accounting began deliberately and strategically to incorporate case-based, analytical writing assignments in several courses. The assignments require using information technologies to research the professional literature. Recently, (beginning 2003-2004), the faculty who teach ACCT 3120, Intermediate Accounting II, introduced a case-based assignment requiring students to conduct research using the Financial Accounting Research System (an information technology), analyze the facts of the case, and prepare a written position statement. Beginning Fall 2005, the Department introduced ACCT 5110, Fundamentals of Accounting Research, which requires students to conduct professional research and generate documentary support for solutions to complex accounting problems. The students conduct their research using information technologies and communicate their findings in written memoranda. Beginning Spring 2006, the Department introduced ACCT 5120, Using Information Systems in Accounting, in which students develop computer application skills for all accounting disciplines (e.g., financial accounting, auditing, taxation). Both of these courses are required of all BS/MS in Accounting and MS in Taxation students.

#### Outcome #: 4

#### Expected Outcome

Graduates of the BS/MS in Accounting program will demonstrate the ability to apply technical competence, command of information technologies, and professional research skills (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who think independently and critically appraise situations).

#### Assessment Tool

Assessment tools for Outcome #4 are described above under Outcome #3.

#### Actual Results

**Tool 1. Uniform CPA Exam.** The comparative pass rate reports indicate that UNT graduates perform satisfactorily over time relative to other programs in Texas. Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report also indicates that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** Discussions with the Department's Professional Advisory Board suggested that application could best be reinforced through actual work, and thus suggested that students needed to be encouraged to seek internships.

**Tool 3. Junior Advisory Board.** The Junior Advisory Board also identified internships as an appropriate means of insuring that students could apply the technical and information technology skills learned in the program

**Tool 4. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) did not make any recommendations related to application of skills.

**Tool 6. AICPA Core Competency Framework for Entry into the Accounting Profession.** As a result of the review of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum to better develop the student's ability to apply the technical and information technology skills being taught.

#### Changes Made Based on Assessment Results

**Tools 2 and 3.** Based on the recommendation of Professional Advisory Board members and the Junior Advisory Board, the Department began emphasizing heavily the need for students to participate in the Department's internship program, including students in the BS in Accounting Control Systems program.

**Tool 7. AICPA's Core Competency Framework for Entry into the Accounting Profession.** Based on the AICPA's Core Competency Framework, the faculty of the Department of Accounting began deliberately and strategically to incorporate case-based, analytical writing assignments in several courses. The assignments require using information technologies to research the professional literature. Recently, (beginning 2003-2004), the faculty who teach ACCT 3120, Intermediate Accounting II, introduced a case-based assignment requiring students to conduct research using the Financial Accounting Research System (an information technology), analyze the facts of the case, and prepare a written position statement. Beginning Fall 2005, the Department introduced ACCT 5110, Fundamentals of Accounting Research, which requires students to conduct professional research and generate documentary support for solutions to complex accounting problems. The students conduct their research using information technologies and communicate their findings in written memoranda. Beginning Spring 2006, the Department introduced ACCT 5120, Using Information Systems in Accounting, in which students develop computer application skills for all accounting disciplines (e.g., financial accounting, auditing, taxation). Both of these courses are required of all BS/MS in Accounting and MS in Taxation students.

#### **Outcome #: 5**

#### **Expected Outcome**

Graduates of the BS/MS in Accounting program in accounting will demonstrate the ability to communicate effectively (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who think independently, critically appraise situations, and contribute positively to their employers and communities).

#### **Assessment Tool**

##### **Tool 1**

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

##### **Tool 2**

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

##### **Tool 3**

Association to Advance Collegiate Schools of Business-International separate accreditation (Described in detail under outcome #1)

##### **Tool 4**

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

##### **Tool 5**

Association of Latino Professionals in Finance and Accounting (ALPFA)/KPMG Case Competition. (Described in detail under outcome #1)

##### **Tool 6**

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession" (Described in detail under outcome #1)

#### **Actual Results**

**Tool 1. Professional Advisory Board.** Discussions with the Department's Professional Advisory Board revealed the need for UNT students to acquire better communication skills, especially related to interviewing and social situations, which would help them obtain employment and advance in their careers.

**Tool 2. Junior Advisory Board.** The Junior Advisory Board encouraged the use of internships as a means of giving students an opportunity to develop their communication skills in a work environment.

**Tool 3. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) did not make any recommendations directed at communication skills.

**Tool 4. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

**Tool 5. ALPFA/KPMG Case Competition.** The 2<sup>nd</sup> place showing of the team at the spring 2006 regional competition suggested that the students possessed reasonable communication skills

**Tool 6. AICPA's Core Competency Framework for Entry into the Accounting Profession.** As a result of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum.

#### Changes Made Based on Assessment Results

**Tool 1.** Based on concerns of the Department's Advisory Board, the Department introduced in 2000 a one-hour professional development course, which is required of all accounting majors. The course emphasizes job search skills (including interview skills), interpersonal skills, and professional department skills, including professional dress, business etiquette, and communication skills.

**Tool 2.** The Department has already begun heavily emphasizing the importance of internships and will continue to emphasize heavily that need.

**Tool 5.** While no substantive actions have been taken as a result of the evaluations, the director of the internship program, has counseled students on an individual basis concerning employer critique of personal characteristics.

**Tool 6.** The course changes noted under Outcomes 3 & 4 will also address the communication skills of the students.

#### Outcome #: 6

##### Expected Outcome

Graduates of the BS/MS in Accounting program in accounting will demonstrate an understanding of the accountant's role in the efficient functioning of the U.S. economy (relates to preparing students for careers in industry, government, and public accounting and to producing graduates who act in a responsible and ethical manner and who contribute positively and cooperatively to their employers and communities).

##### Assessment Tool

###### Tool 1

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

###### Tool 2

Association to Advance Collegiate Schools of Business-International separate accreditation (Described in detail under outcome #1)

###### Tool 3

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

#### Actual Results

**Tool 1. Advisory Board.** Discussions with the Department's Professional Advisory Board revealed the need for UNT students to acquire better interview and social skills that would help them obtain employment and advance in their careers. UNT students also needed to be encouraged to seek internships since most public accounting firms and many companies had begun to hire almost exclusively through their internship programs.

**Tool 2. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998)

recommended that the Department incorporate an ethics dimension into its professional programs.

**Tool 3. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

#### **Changes Made Based on Assessment Results**

**Tool 1.** Based on concerns of the Department's Advisory Board, the Department introduced in 2000 a one-hour professional development course, which is required of all accounting majors. The course emphasizes job search skills (including interview skills), interpersonal skills, and professional department skills, including professional dress, business etiquette, and communication skills. Also, in part as a result of discussions with the Advisory Board, The Department also began emphasizing heavily the need for students to participate in the Department's internship program. Participation in the program has expanded dramatically as a result (by about 400% in the first year of renewed emphasis (2003-2004)).

**Tool 2.** As a direct result of the AACSB's last peer review team visit (1998) regarding the incorporation of ethics and a global dimension into the professional programs in accounting, the Department integrated modules on professional ethics into ACCT 4400, Professional Responsibilities, ACCT 5410, Audit Investigation, and ACCT 5450, Internal Auditing. When introduced in 2000, ACCT 4405 (now ACCT 3405), Professional Development, included a module on professional ethics and continues to include that module.

**Tool 3. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** Employer evaluations of accounting interns have been quite positive. No substantive actions have been taken as a result of the evaluations. The director of the internship program, however, has counseled students on an individual basis concerning employer critique of personal characteristics.

**ACADEMIC ASSESSMENT PLAN**  
Department: **Department of Accounting-MS in Taxation**  
College / School: **College of Business Administration**  
Period: **AY 2005-06**  
Status: **Plan Completed and Approved.**

**Mission**

The MISSION of the professional programs in accounting at the University of North Texas is to prepare a diverse student body for careers in industry, public accounting, and the nonprofit sector primarily in the North Texas region. In the STATEMENT OF COMMITMENT section of the Department's mission document, the faculty also states that it "strives to produce graduates who are technically competent, think independently, critically appraise situations, act in a responsible and ethical manner, and contribute positively and cooperatively to their employers and communities."

**Note: Although students in the MS in Taxation program specialize in tax accounting, they take the same core courses and must acquire the same technology and communication skills as students in the BS/MS in Accounting program. For this reason, the programs have many of the same learning outcomes.**

**Outcome #: 1**

**Expected Outcome**

Graduates of the MS in Taxation program will demonstrate technical competence in the field of accounting, with special emphasis on taxation (including competence in individual, corporate, partnership, and estate and gifts taxation) (relates to preparing students for careers in industry, public accounting, and the nonprofit sector and to producing graduates who are technically competent).

**Assessment Tool**

**Tool 1**

1. Name of assessment tool: American Institute of Certified Public Accountants, "Uniform CPA Examination."
2. Copyrighted.
3. Frequency of use/method used: Pass rates on the Uniform CPA Exam are reported annually to Departments of Accounting in the State of Texas by the Texas State Board of Public Accountancy. Results on a national basis are available annually from the National Association of State Boards of Accountancy. Using these reported results, we are able to compare the pass rates of University of North Texas graduates with the pass rates of candidates from other institutions. The Uniform CPA Exam has recently undergone transformation from an examination that tests technical knowledge only to an examination that, in addition to testing technical knowledge, requires use of information technology to conduct research, analyze a case, and present a solution in written form. The new exam, accordingly, now better reflects the spectrum of skills required of accounting professionals today. It is also more aligned with the learning outcomes we have established for our program. We have always monitored our students' performance on the Uniform CPA Exam. Given the change in the format of the exam, we will likely take a greater interest in student pass rates in the future.

A poor pass rate in absolute terms or relative to other programs would cause us to re-examine the content of our curriculum as well as our teaching methods. It would also cause us to encourage our students to review for the exam more thoroughly before sitting for it since the Uniform CPA Exam is a standardized exam for which candidates can train. In this regard, the Uniform CPA Exam is a secondary measure of learning outcomes. We do not train students specifically for the exam; we educate them for a career as a professional.

**Tool 2**

1. Name of assessment tool: Department of Accounting Professional Advisory Board.
2. Not copyrighted.
3. Frequency of use/method used: The Department of Accounting's Professional Advisory Board comprises successful accounting professionals from a variety of areas (e.g., tax, audit, industry) who have attained positions of leadership in their respective organizations and in their communities. Most members are graduates of the University of North Texas, but members also include



graduates of other accounting programs across the nation. The majority of Board members actively recruits and employs University of North Texas accounting graduates. The Board meets twice a year on the University of North Texas campus for a full afternoon and discusses matters that relate to the Department of Accounting, including curriculum issues, strategic directions, the quality of recent graduates, and fundraising. The Chair of the Department of Accounting also visits the Board members on a one-on-one basis on a rotating basis. With regard to learning outcomes, the Department uses the Advisory Board as a sounding board for curriculum development purposes (to ensure the Department's curriculum encompasses the skills and abilities the Board believes are necessary for entry into the accounting profession) and to assess the quality of recent graduates. The Department of Accounting faculty reviews and discusses the comments and opinions of the Board in faculty meetings and at the faculty's annual retreat.

Faculty discussions of Advisory Board opinions and comments will result in adjustment to the MS in Taxation program as deemed appropriate by the faculty.

### **Tool 3**

1. Name of assessment tool: Department of Accounting Junior Advisory Board.
2. Not copyrighted.
3. Frequency of use/method used: The Department of Accounting is in the process of forming a Junior Advisory Board. Dr. Teresa Conover is assisting the Chair in identifying potential members. The Board will comprise graduates of the University of North Texas professional programs who have graduated no less than two years prior to joining the Board and no more than five years prior to joining the Board. The Board will meet twice a year in Dallas. The purpose of the Board is twofold: (1) to develop and nurture relationships between the Department and its recent graduates and (2) to assess the professional accounting programs at University of North Texas. With regard to learning outcomes, we anticipate the Board members providing the Department with information concerning their experiences as they made the transition from the academic setting to the work place. We expect them to be able to tell us how our programs equipped them well and how they did not. We expect them to be able to compare their preparedness (including research, analytical, and communications skills) with the preparedness of new hires from other institutions. The Department of Accounting faculty will review and discuss the comments and opinions of the Board in faculty meetings and at the faculty's annual retreat. (Update: As of April 2006, the Junior Advisor Board has been formed with a first class of ten members. A panel comprising Junior Advisory Board members interacted with the senior Advisory Board at the senior Advisory Board's April 2006 meeting. All faculty, including the chair of the Department, vacated the room for the panel discussion. The chair of the senior Advisory Board provided the chair of the Department with comments made by the panel members. The Junior Advisory Board will hold a first meeting in late summer or fall 2006.)

Faculty discussions of Junior Advisory Board opinions and comments will result in adjustments to the MS in Taxation program as deemed appropriate by the faculty.

### **Tool 4**

1. Name of assessment tool: Association to Advance Collegiate Schools of Business-International separate accreditation (Note: The Association to Advance Collegiate Schools of Business-International accredits business programs. It also separately accredits accounting programs.)
2. Association to Advance Collegiate Schools of Business-International standards are copyrighted.
3. Frequency of use/method used: Formerly, Association to Advance Collegiate Schools of Business-International reaccredited business and accounting programs on a ten-year cycle. Beginning in 2001, Association to Advance Collegiate Schools of Business-International introduced a new Maintenance of Accreditation process. Accredited programs now must engage in ongoing strategic planning and prepare progress reports on an annual basis. Peer review teams make abbreviated visits every five years for purposes of making a recommendation regarding extension of accreditation. Should a peer review team deem a program not in compliance with Association to Advance Collegiate Schools of Business-International standards, the program must undergo a more focused sixth year review. In addition to making a recommendation about extending accreditation, the review team makes consultative recommendations for program enhancement not related to Association to Advance Collegiate Schools of Business-International standards. The faculty of the Department of Accounting continually review program compliance with Association to Advance Collegiate Schools of Business-International standards to ensure that graduates of the accounting programs are competitive at the national level.

Changes in Association to Advance Collegiate Schools of Business-International standards will result in corresponding adjustments in the MS in Taxation program required to assure compliance. Consultative recommendations by peer review teams will be

implemented as deemed appropriate by the faculty and to the extent resources permit.

#### **Tool 5**

1. Name of assessment tool: University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions."
2. Not copyrighted.
3. Frequency of use/Method used: The instrument is used by supervisors of both for-credit accounting interns and not-for-credit co-op program participants majoring in accounting. Its use for evaluating accounting majors who are participating in these programs was introduced in Fall 2004. The completed instrument is returned by employing firms to the University of North Texas Office of Cooperative Education and Internships. Each semester, the Office of Cooperative Education and Internships prepares a numeric spreadsheet report for participating departments that allows an aggregate overview of supervisor evaluations on the various dimensions of skills, abilities, and attitudes of participating students as a group. The reports will be distributed to all Department of Accounting faculty, and any apparent weaknesses in the group of accounting majors will be reviewed in faculty meetings and at the faculty's annual retreat.

Indications of poor performance on the part of our interns or co-op students as a group will result in consideration of the areas of deficiency and adjustment to our MS in Taxation program as deemed appropriate by the faculty.

**Note: The following tools are indirect, but assure that students are acquiring the knowledge and skills the profession considers necessary for entry into the field.**

#### **Tool 6**

1. Name of assessment tool: Texas Administrative Code, Part 22, Chapter 511, Subchapter C, §511.56, "Educational Qualifications under the Act," and §511.57, "Definitions of Accounting Courses."
2. Not copyrighted.
3. Frequency of use/method used: The Texas State Board of Public Accountancy sets forth the education requirements to sit for the Uniform CPA [Certified Public Accountant] Exam. The education requirements constitute the common body of knowledge (general business and accounting specific) the Texas State Board of Public Accountancy considers necessary for entry into the public accounting profession. The faculty in the Department of Accounting continuously monitor the education requirements of the act to ensure that our BS/MS in Taxation program meets the State Board's requirements and encompasses the common body of knowledge the profession considers necessary to enter the public accounting profession.

Changes in the educational qualifications under the act result in corresponding adjustments in the MS in Taxation curriculum.

#### **Tool 7**

1. Name of assessment tool: American Institute of Certified Public Accountants, "Model Tax Curriculum" (<http://ftp.aicpa.org/public/download/members/div/career/edu/newmtc.doc>).
2. Copyrighted.
3. Frequency of Use/Method Used: The American Institute of Certified Public Accountants' "Model Tax Curriculum" constitutes the common body of knowledge (taxation only) the Institute recommends for entry into the accounting profession in the area of taxation. The Department's tax faculty continuously monitor recommendations contained in the model tax curriculum to ensure that our tax program incorporates the specific knowledge the profession considers necessary to enter the profession in the area of taxation.

Changes in the American Institute of Certified Public Accountants' Model Tax Curriculum will result in corresponding adjustments in the MS in Taxation curriculum as deemed appropriate by the faculty.

#### **Tool 8**

1. Name of assessment tool: American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession" (<http://www.aicpa.org/edu/corecomp.htm>).
2. Copyrighted.
3. Frequency of use/method used: The American Institute of Certified Public Accountants' core competency framework addresses the knowledge and skills, including technical knowledge and technological, analytical, and communication skills, necessary for

entry into the accounting profession. The Department's faculty refer to the American Institute of Certified Public Accountants' competency framework when introducing or revising courses as well as when major curriculum changes are made to ensure that the courses involved incorporate training in the knowledge and skills the profession considers necessary for success as a professional accountant. (Note: The American Institute of Certified Public Accountants' competencies are much more extensive and detailed than the outcomes we have identified for our program. Thus, we have not simply adopted the American Institute of Certified Public Accountants' competencies. Rather, we incorporate them across our curriculum.)

American Institute of Certified Public Accountants competencies are incorporated into courses and across the MS in Taxation curriculum as changes in the curriculum (including individual courses) are made.

### Actual Results

**Tool 1. Uniform CPA Exam.** The Texas State Board of Public Accountancy publishes the CPA Exam pass rates for all accounting programs in Texas. The report appears quarterly and is sent to Chairs, Deans, Provosts, and Presidents at colleges and universities with accounting programs. The Chair of the Department of Accounting at UNT prepares a report for the UNT Accounting faculty that compares on a percentage basis the pass rates of UNT graduates to graduates of eight other major programs in Texas. The Chair circulates both the State Board's report and the eight-program comparative report among the faculty. The comparative report is also shared with the Dean, the Department's Advisory Board, and other interested parties.

The comparative pass rate reports indicate that UNT graduates perform satisfactorily over time relative to other programs in Texas. The data for some quarters indicate that UNT graduates perform well above average. The data for other quarters indicate an average performance. The same fluctuation is characteristic of most other programs on the eight-program comparative report. Thus, UNT graduates appear to have satisfactorily mastered the technical skills required for entry into the accounting profession.

**Tool 2. Advisory Board.** Discussions with the Department's Professional Advisory Board did not suggest any significant problems with technical skills, though the board did encourage the promotion of internships to ensure a full range of exposure for students in all technical aspects

**Tool 3. Junior Advisory Board.** The Junior Advisory Board also noted the importance of internships for ensuring technical skills.

**Tool 4. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) recommended that the Department incorporate a global dimension into its professional programs to ensure technical adequacy in international accounting practices.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

**Tool 6. Educational Qualifications of the [Uniform CPA Exam] Act.** The Texas State Board announced in 2003 that candidates sitting for the CPA exam would be required (by law) to have completed a three-hour course in professional ethics beginning July 2005. No such course existed at UNT.

**Tool 7. AICPA Model Tax Curriculum.** After two retirements in the area of taxation during 2004 and 2005, the Department's remaining faculty member in taxation, Dr. Elizabeth Plummer, undertook a comprehensive review of the AICPA's Model Tax Curriculum in spring 2006. Dr. Plummer reported that the curriculum called for a three-hour course in corporate taxation at the undergraduate level as well as a three-hour course in individual taxation. The Department only offers an undergraduate course in individual taxation.

**Tool 8. AICPA's Core Competency Framework for Entry into the Accounting Profession.** The faculty review revealed no significant technical deficiencies related to the AICPA's Core Competency Framework

### Changes Made Based on Assessment Results

**Tool 1. Uniform CPA Exam.** Although UNT graduates have performed satisfactorily relative to graduate of other major programs in Texas on the CPA Exam, the Department faculty have decided to make a concerted effort to encourage students to review thoroughly before sitting for the exam.

**Tools 2 & 3.** As a result of discussions with both the Professional and Junior Advisory Boards, the Department has began emphasizing heavily the need for students to participate in the Department's internship program. Participation in the program has expanded dramatically as a result.

**Tool 4.** As a direct result of the most recent Association to Advance Collegiate Schools of Business-International peer review team visit (1998) and the team's recommendations regarding the incorporation of a global dimension into the accounting programs to ensure technical adequacy in international accounting practices, the Department of Accounting introduced ACCT 5420, International Accounting, which is currently an elective in the BS/MS and MS programs.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** Employer evaluations of accounting interns have been quite positive regarding technical skills. Thus, no substantive actions have been taken as a result of the evaluations.

**Tool 6. Educational Qualifications of the [Uniform CPA Exam] Act.** Because the Act now requires a free-standing three-hour course in professional ethics to sit for the CPA exam, the Department introduced in 2005 BUSI 5200, Professional Ethics and Corporate Governance. The course also reinforces the ethics dimension in the accounting programs that was recommended by AACSB – International's in 1998.

**Tool 7. AICPA Model Tax Curriculum.** No attempt will be made to introduce an undergraduate course in corporate taxation at this time. The size of the faculty who teach taxation is not adequate to support another course. (Note: Since Dr. Plummer undertook her review of the Model Tax Curriculum, another full time, tenure track faculty in taxation has joined the faculty. The Department, however, still depends on adjuncts to teach two of its graduate tax courses.)

## **Outcome #: 2**

### **Expected Outcome**

Graduates of the MS in Taxation program will demonstrate command of information technologies relevant to the field of accounting (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who are technically competent).

### **Assessment Tool**

#### **Tool 1**

American Institute of Certified Public Accountants, "Uniform CPA Examination." (Described in detail under outcome #1)

#### **Tool 2**

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

#### **Tool 3**

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

#### **Tool 4**

Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

#### **Tool 5**

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

#### **Tool 6**

Texas Administrative Code, Part 22, Chapter 511, Subchapter C, §511.56, "Educational Qualifications under the Act," and §511.57, "Definitions of Accounting Courses." (Described in detail under outcome #1)

#### **Tool 7**

American Institute of Certified Public Accountants, “Core Competency Framework for Entry into the Accounting Profession” (Described in detail under outcome #1)

#### **Actual Results**

**Tool 1. Uniform CPA Exam.** The comparative pass rate reports indicate that UNT graduates perform satisfactorily over time relative to other programs in Texas. Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report also indicates that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** The Department’s Professional Advisory Board suggested greater encouragement of internships, noting that internships would require students to learn and use information technology tools.

**Tool 3. Junior Advisory Board.** One of the primary concerns expressed by the Department’s new Junior Advisory Board was the need for more *hands-on* training in information technology, especially with regard to Excel. They also noted the need for the Department to emphasize the importance of internships.

**Tool 4. AACSB – International Separate Accreditation.** There were no deficiencies noted in regards to information technology skills

**Tool 5. Employer’s Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have not revealed any deficiencies in information technology.

**Tool 6. Educational Qualifications of the [Uniform CPA Exam] Act.** No significant changes related to information technology have been made.

**Tool 7. AICPA’s Core Competency Framework for Entry into the Accounting Profession.** No issues related to information technology were noted.

#### **Changes Made Based on Assessment Results**

**Tool 2.** Based on the recommendation of Professional Advisory Board members, the Department began emphasizing heavily the need for students to participate in the Department’s internship program.

**Tool 3. Junior Advisory Board.** The Department’s faculty will address the need for more hands-on training in information technology, especially in Excel applications, as a priority during the coming year. The Department has already begun heavily emphasizing the importance of internships and will continue to emphasize heavily that need.

#### **Outcome #: 3**

#### **Expected Outcome**

Graduates of the MS in Taxation program will demonstrate the ability to conduct professional research in the field (relates to preparing students for careers in industry, public accounting, and the nonprofit sector and to producing graduates who are technically competent, think independently, and critically appraise situations).

#### **Assessment Tool**

#### **Tool 1**

American Institute of Certified Public Accountants, “Uniform CPA Examination.” (Described in detail under outcome #1)

#### **Tool 2**

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

#### **Tool 3**

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

**Tool 4**

Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

**Tool 5**

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

**Tool 6**

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession". (Described in detail under outcome #1)

**Actual Results**

**Tool 1. Uniform CPA Exam.** Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report indicates that UNT graduates have mastered the research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** The Advisory Board was adamantly opposed to the Department's plan to eliminate the tax research course when the Department introduced its general Fundamentals of Accounting Research Course, which includes a tax component.

**Tool 3. Junior Advisory Board.** No comments were made by the Junior Advisory Board in relation to research.

**Tool 4. AACSB – International Separate Accreditation.** No recommendations were made related to professional research.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive.

**Tool 6. AICPA's Core Competency Framework for Entry into the Accounting Profession.** As a result of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum.

**Changes Made Based on Assessment Results**

**Tool 2. Professional Advisory Board.** As a direct result of the Board's objections, the Department did not eliminate its free-standing tax research course. Students in the tax program take both the tax research course and the new Fundamentals of Accounting Research course.

**Tool 6. AICPA's Core Competency Framework for Entry into the Accounting Profession.** Based on the AICPA's Core Competency Framework, the faculty of the Department of Accounting began deliberately and strategically to incorporate case-based, analytical writing assignments in several courses. The assignments require using information technologies to research the professional literature. Recently, (beginning 2003-2004), the faculty who teach ACCT 3120, Intermediate Accounting II, introduced a case-based assignment requiring students to conduct research using the Financial Accounting Research System (an information technology), analyze the facts of the case, and prepare a written position statement. Beginning Fall 2005, the Department introduced ACCT 5110, Fundamentals of Accounting Research, which requires students to conduct professional research and generate documentary support for solutions to complex accounting problems. The students conduct their research using information technologies and communicate their findings in written memoranda. Beginning Spring 2006, the Department introduced ACCT 5120, Using Information Systems in Accounting, in which students develop computer application skills for all accounting disciplines (e.g., financial accounting, auditing, taxation). Both of these courses are required of all BS/MS in Accounting and MS in Taxation students.

**Outcome #: 4**

## Expected Outcome

Graduates of the MS in Taxation program will demonstrate the ability to apply technical competence, command of information technologies, and professional research skills (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who think independently and critically appraise situations).

## Assessment Tool

### Tool 1

American Institute of Certified Public Accountants, "Uniform CPA Examination." (Described in detail under outcome #1)

### Tool 2

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

### Tool 3

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

### Tool 4

Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

### Tool 5

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

### Tool 6

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession". (Described in detail under outcome #1)

## Actual Results

**Tool 1. Uniform CPA Exam.** The comparative pass rate reports indicate that UNT graduates perform satisfactorily over time relative to other programs in Texas. Since the CPA Exam became a computer-based exam with a research component in 2004, the comparative report also indicates that UNT graduates have mastered the computer and research skills necessary for entry into the profession.

**Tool 2. Advisory Board.** Discussions with the Department's Professional Advisory Board suggested that application could best be reinforced through actual work, and thus suggested that students needed to be encouraged to seek internships.

**Tool 3. Junior Advisory Board.** The Junior Advisory Board also identified internships as an appropriate means of insuring that students could apply the technical and information technology skills learned in the program

**Tool 4. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) did not make any recommendations related to application of skills.

**Tool 5. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

**Tool 6. AICPA's Core Competency Framework for Entry into the Accounting Profession.** As a result of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum.

## Changes Made Based on Assessment Results

**Tools 2 and 3.** Based on the recommendation of Professional Advisory Board members and the Junior Advisory Board, the Department began emphasizing heavily the need for students to participate in the Department's internship program, including students in the BS in Accounting Control Systems program.

**Tool 6. AICPA's Core Competency Framework for Entry into the Accounting Profession.** Based on the AICPA's Core Competency Framework, the faculty of the Department of Accounting began deliberately and strategically to incorporate case-based, analytical writing assignments in several courses. The assignments require using information technologies to research the professional literature. Recently, (beginning 2003-2004), the faculty who teach ACCT 3120, Intermediate Accounting II, introduced a case-based assignment requiring students to conduct research using the Financial Accounting Research System (an information technology), analyze the facts of the case, and prepare a written position statement. Beginning Fall 2005, the Department introduced ACCT 5110, Fundamentals of Accounting Research, which requires students to conduct professional research and generate documentary support for solutions to complex accounting problems. The students conduct their research using information technologies and communicate their findings in written memoranda. Beginning Spring 2006, the Department introduced ACCT 5120, Using Information Systems in Accounting, in which students develop computer application skills for all accounting disciplines (e.g., financial accounting, auditing, taxation). Both of these courses are required of all BS/MS in Accounting and MS in Taxation students.

#### **Outcome #: 5**

#### **Expected Outcome**

Graduates of the MS in Taxation program will demonstrate the ability to communicate effectively (relates to preparing students for careers in industry, public accounting, and the nonprofit sector, and to producing graduates who think independently, critically appraise situations, and contribute positively to their employers and communities).

#### **Assessment Tool**

##### **Tool 1**

Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)

##### **Tool 2**

Department of Accounting Junior Advisory Board. (Described in detail under outcome #1)

##### **Tool 3**

Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

##### **Tool 4**

University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

##### **Tool 5**

American Institute of Certified Public Accountants, "Core Competency Framework for Entry into the Accounting Profession". (Described in detail under outcome #1)

#### **Actual Results**

**Tool 1. Professional Advisory Board.** Discussions with the Department's Professional Advisory Board revealed the need for UNT students to acquire better communication skills, especially related to interviewing and social situations, which would help them obtain employment and advance in their careers.

**Tool 2. Junior Advisory Board.** The Junior Advisory Board encouraged the use of internships as a means of giving students an opportunity to develop their communication skills in a work environment.

**Tool 3. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) did not make any recommendations directed at communication skills.

**Tool 4. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.



**Tool 5. AICPA's Core Competency Framework for Entry into the Accounting Profession.** As a result of the AICPA's Core Competency Framework, the faculty perceived a need for a strategic approach to integrating the development of students' analytical, information technology, and communication skills into the curriculum.

#### Changes Made Based on Assessment Results

**Tool 1.** Based on concerns of the Department's Advisory Board, the Department introduced in 2000 a one-hour professional development course, which is required of all accounting majors. The course emphasizes job search skills (including interview skills), interpersonal skills, and professional department skills, including professional dress, business etiquette, and communication skills.

**Tool 2.** The Department has already begun heavily emphasizing the importance of internships and will continue to emphasize heavily that need.

**Tool 4.** While no substantive actions have been taken as a result of the evaluations, the director of the internship program, has counseled students on an individual basis concerning employer critique of personal characteristics.

**Tool 5.** The course changes noted under Outcomes 3 & 4 will also address the communication skills of the students.

#### Outcome #: 6

##### Expected Outcome

Graduates of the MS in Taxation program will demonstrate an understanding of the accountant's role in the efficient functioning of the U.S. economy, with special emphasis on the role of the tax accountant (relates to preparing students for careers in industry, government, and public accounting and to producing graduates who act in a responsible and ethical manner and who contribute positively and cooperatively to their employers and communities).

##### Assessment Tool

- Tool 1**  
Department of Accounting Professional Advisory Board. (Described in detail under outcome #1)
- Tool 2**  
Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)
- Tool 3**  
University of North Texas Office of Cooperative Education and Internships, "Employer's Evaluation of Student Performance in Co-op or Internship Positions." (Described in detail under outcome #1)

#### Actual Results

**Tool 1. Advisory Board.** Discussions with the Department's Professional Advisory Board revealed the need for UNT students to acquire better interview and social skills that would help them obtain employment and advance in their careers. UNT students also needed to be encouraged to seek internships since most public accounting firms and many companies had begun to hire almost exclusively through their internship programs.

**Tool 2. AACSB – International Separate Accreditation.** The most recent AACSB – International review team (1998) recommended that the Department incorporate an ethics dimension into its professional programs.

**Tool 3. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** To date, employer evaluations of accounting interns have been positive. Critique has involved the personal characteristics of individual students.

#### Changes Made Based on Assessment Results

**Tool 1.** Based on concerns of the Department's Advisory Board, the Department introduced in 2000 a one-hour professional development course, which is required of all accounting majors. The course emphasizes job search skills (including interview skills), interpersonal skills, and professional department skills, including professional dress, business etiquette, and communication skills. Also, in part as a result of discussions with the Advisory Board, The Department also began emphasizing heavily the need for students to participate in the Department's internship program. Participation in the program has expanded dramatically as a result (by about 400% in the first year of renewed emphasis (2003-2004)).

**Tool 2.** As a direct result of the AACSB's last peer review team visit (1998) regarding the incorporation of ethics and a global dimension into the professional programs in accounting, the Department integrated modules on professional ethics into ACCT 4400, Professional Responsibilities, ACCT 5410, Audit Investigation, and ACCT 5450, Internal Auditing. When introduced in 2000, ACCT 4405 (now ACCT 3405), Professional Development, included a module on professional ethics and continues to include that module.

**Tool 3. Employer's Evaluation of Student Performance in Co-op or Internship Positions.** Employer evaluations of accounting interns have been quite positive. No substantive actions have been taken as a result of the evaluations. The director of the internship program, however, has counseled students on an individual basis concerning employer critique of personal characteristics.

**ACADEMIC ASSESSMENT PLAN**  
Department: **Department of Accounting-PhD in Accounting**  
College / School: **College of Business Administration**  
Period: **AY 2005-06**  
Status: **Plan Completed and Approved.**

**Mission**

The MISSION of the doctoral program in accounting at the University of North Texas is to prepare students to conduct discipline-based research, to appreciate a variety of research methods, and to engage in quality instructional activities.

**Outcome #: 1**

**Expected Outcome**

Doctoral students will demonstrate specialized knowledge of accounting (relates to preparing students to conduct discipline-based research).

**Assessment Tool**

**Tool 1**

1. Name of assessment method or tool: Comprehensive exam
2. Not copyrighted.
3. Frequency of use/method used: The comprehensive exam comprises a written and oral exam given the first long semester after a student has completed coursework. The written part consists of questions to measure the student's specialized knowledge in the field and the student's ability to apply research methods to research in the field. Accounting graduate faculty write and grade the exam. Within two months of passing the written part of the exam, the student's doctoral program committee administers an oral exam that addresses weaknesses identified in the answers to the written exam and/or other relevant areas in the field. Over time, performance patterns on comprehensive exams indicate areas in the doctoral program curriculum that might need strengthening or changing. Performance patterns can also indicate areas for which candidates (in the aggregate) do not have adequate backgrounds.

The Department of Accounting's Doctoral Program Committee periodically discusses results of comprehensive exams at the programmatic level and makes any curricular adjustments it deems appropriate.

**Tool 2**

1. Name of assessment method or tool: Dissertation proposals.
2. Not copyrighted.
3. Frequency of use/method used: Students begin writing a dissertation proposal after they successfully complete the comprehensive exam. A dissertation committee comprising at least three graduate faculty, two of whom must be in accounting, guide the writing of the proposal. All accounting faculty are invited and all doctoral students are expected to attend dissertation proposals. Over time, dissertation proposals as a body of work by doctoral students in accounting indicate the quality of their specialized knowledge of accounting, their ability to apply research methods, and their ability to engage in independent thought in conducting a research project in accounting.

The Department of Accounting's Doctoral Program Committee periodically discusses the quality of dissertation proposals and makes any curricular adjustments it deems appropriate.

**Tool 3**

1. Name of assessment method or tool: Dissertations
2. Copyrighted by student who writes the dissertation.
3. Frequency of use/method used: Students begin writing the dissertation after they successfully defend the dissertation proposal. A dissertation committee comprising at least three graduate faculty, two of whom must be in accounting, guide the writing of the dissertation. Over time, dissertations as a body of work by doctoral students in accounting indicate the quality of their specialized knowledge of accounting, their ability to apply research methods, and their ability to engage in independent thought in conducting a

research project in accounting.

The Department of Accounting's Doctoral Program Committee periodically discusses the quality of dissertations and makes any curricular adjustments it deems appropriate.

#### **Tool 4**

1. Name of assessment tool: Association to Advance Collegiate Schools of Business-International separate accreditation. (Note: The Association to Advance Collegiate Schools of Business-International accredits business programs. In addition, it separately accredits accounting programs.)
2. Association to Advance Collegiate Schools of Business-International standards are copyrighted.
3. Frequency of use/method used: Formerly, the Association to Advance Collegiate Schools of Business-International reaccredited programs on a ten-year cycle. Beginning in 2001, Association to Advance Collegiate Schools of Business-International introduced a new Maintenance of Accreditation process. Accredited programs now must engage in ongoing strategic planning and prepare reports on an annual basis. Peer review teams make abbreviated visits every five years for purposes of making a recommendation regarding extension of accreditation. Should a peer review team deem a program not in compliance with Association to Advance Collegiate Schools of Business-International standards, the program must undergo a more focused sixth year review. In addition to making a recommendation about extending accreditation, the review team makes consultative recommendations for program enhancement not related to Association to Advance Collegiate Schools of Business-International standards. The faculty of the Department of Accounting continually reviews program compliance with Association to Advance Collegiate Schools of Business-International standards to ensure that graduates of the accounting programs are competitive at the national level.

Changes in Association to Advance Collegiate Schools of Business-International standards result in corresponding adjustments in the program to assure compliance. Consultative recommendations by peer review teams are implemented as deemed appropriate by the Department's Doctoral Program Committee and to the extent resources permit.

#### **Actual Results**

**Tool 1. Comprehensive Exam.** After a discussion concerning the format of the comprehensive exam in the Department of Accounting, the Department's Doctoral Program Committee decided in 2004 that the format did not allow sufficient assessment of candidates' knowledge of their chosen specialty area (defined in terms of research methodology) or their ability to engage in research design.

**Tool 2. Dissertation Proposal.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 3. Dissertation.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 4. AACSB – International Separate Accreditation.** The most recent AACSB – International review team to visit the Department (1998) recommended that the faculty narrow the focus of dissertations in accounting to three areas that reflect more closely (1) the primary research strengths of the faculty who are qualified to chair dissertation committees and (2) the training students receive in the Department's three doctoral seminars. The three areas include behavior research, financial/capital markets research, and Critical/historical research.

#### **Changes Made Based on Assessment Results**

**Tool 1. Comprehensive Exam.** The Department's Doctoral Program Committee in 2004 changed the format of the comprehensive exam in accounting to test more thoroughly candidates' knowledge of their specialty area (defined in terms of research methodology) and their ability to engage in research design. The exam now consists of a two day exam. The first day's exam tests candidates' general knowledge in the field. The second day's exam is the specialty exam and test candidates' knowledge of their chosen specialty area, understanding of the theoretical underpinnings of their specialty area, and an understanding of the research design in their specialty area. (Note: The first exams with the new format were administered Fall 2005. All but one student was required to complete deficit work during Spring 2006. The Doctoral Program Committee will discuss the performance of the

candidates *as a group* during Fall 2006.)

**Tool 2. Dissertation Proposal.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

**Tool 3. Dissertation.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

**Tool 4. AACSB – International Separate Accreditation.** According to the five-year, interim report prepared for AACSB – International in 2003, all but one dissertation (already in progress in 1998) since 1998 was focused on behavioral research, financial/capital markets research, or Critical/historical research. All dissertations since 2003 are focused on one of these research areas.

## Outcome #: 2

### Expected Outcome

Doctoral students will demonstrate knowledge about a specialized area of interest outside of, but related to, accounting (relates to preparing students to conduct discipline-based research).

### Assessment Tool

- Tool 1**
1. Name of assessment method or tool: Comprehensive exam – minor field
  2. Not copyrighted.
  3. Frequency of use/method used: The comprehensive exam in the minor field is a written exam given the first semester after the student has completed the minor coursework but before the student attempts the major comprehensive exam. The exam consists of questions that measure the student's knowledge in the minor area. Over time, performance patterns on minor field comprehensive exams can indicate areas for which candidates (in the aggregate) do not have adequate backgrounds.

The Department of Accounting's Doctoral Program Committee periodically discusses results of minor field comprehensive exams at the programmatic level and makes any curricular adjustments it deems appropriate.

- Tool 2**  
Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

### Actual Results

**Tool 1. Comprehensive Exam – Minor Field.** Minor field exams were discussed when the Department's Doctoral Program Committee revised the comprehensive exam in 2004. The Committee noted that the failure rate on the finance minor field exam was especially high. This failure rate, however, appeared to be across the College and not confined to candidates in accounting.

**Tool 2. AACSB – International Separate Accreditation.** The most recent AACSB – International review team to visit the Department (1998) recommended that the faculty narrow the focus of dissertations in accounting to three areas, including behavior research, financial/capital markets research, and Critical/historical research. It was also suggested that minor fields be chosen to support these areas.

### Changes Made Based on Assessment Results

**Tool 1. Comprehensive Exam – Minor Field.** The Department's Doctoral Program Committee discussed alternatives to the Finance minor for candidates in accounting, but concluded that candidates should not be discouraged from the most appropriate minor for their specialty area. Instead, those deciding on a Finance minor should be encouraged to prepare more thoroughly for

their minor field exam.

**Tool 2. AACSB – International Separate Accreditation.** According to the five-year, interim report prepared for AACSB – International in 2003, all but one dissertation (already in progress in 1998) since 1998 was focused on behavioral research, financial/capital markets research, or Critical/historical research. All dissertations since 2003 are focused on one of these research areas.

### Outcome #: 3

#### Expected Outcome

Doctoral students will demonstrate knowledge about how to apply research methods to accounting (relates to preparing students to conduct discipline-based research and to appreciate a variety of research methods).

#### Assessment Tool

##### Tool 1

Comprehensive exam (Described in detail under outcome #1)

##### Tool 2

Dissertation proposals. (Described in detail under outcome #1)

##### Tool 3

Dissertations (Described in detail under outcome #1)

##### Tool 4

Association to Advance Collegiate Schools of Business-International separate accreditation. (Described in detail under outcome #1)

#### Actual Results

**Tool 1. Comprehensive Exam.** After a discussion concerning the format of the comprehensive exam in the Department of Accounting, the Department's Doctoral Program Committee decided in 2004 that the format did not allow sufficient assessment of candidates' knowledge of their chosen specialty area (defined in terms of research methodology) or their ability to engage in research design.

**Tool 2. Dissertation Proposal.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 3. Dissertation.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 4. AACSB – International Separate Accreditation.** No specific issues were raised related to research methods

#### Changes Made Based on Assessment Results

**Tool 1. Comprehensive Exam.** The Department's Doctoral Program Committee in 2004 changed the format of the comprehensive exam in accounting to test more thoroughly candidates' knowledge of their specialty area (defined in terms of research methodology) and their ability to engage in research design. The exam now consists of a two day exam. The first day's exam tests candidates' general knowledge in the field. The second day's exam is the specialty exam and test candidates' knowledge of their chosen specialty area, understanding of the theoretical underpinnings of their specialty area, and an understanding of the research design in their specialty area. (Note: The first exams with the new format were administered Fall 2005. All but one student was required to complete deficit work during Spring 2006. The Doctoral Program Committee will discuss the performance of the candidates *as a group* during Fall 2006.)

**Tool 2. Dissertation Proposal.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

**Tool 3. Dissertation.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

#### Outcome #: 4

##### Expected Outcome

Doctoral students will demonstrate ability to engage in independent thought in conducting a research project in accounting (relates to preparing students to conduct discipline-based research).

##### Assessment Tool

###### Tool 1

Dissertation proposals. (Described in detail under outcome #1)

###### Tool 2

Dissertations (Described in detail under outcome #1)

###### Tool 3

1. Name of assessment tool: Alumni feedback.
2. Not copyrighted
3. Frequency of use/method used: Each year faculty meet with alumni at the annual meeting of the American Accounting Association and at regional meetings of the American Accounting Association to discuss their views of the field and their research progress and to obtain feedback that might be used to further strengthen the Ph.D. program in accounting.

Faculty solicit feedback from alumni to determine potential changes needed in the doctoral program curriculum. Curricular and other programmatic changes are made as the Department's Doctoral Program Committee deems appropriate.

###### Tool 4

1. Name of assessment tool: Tracking graduates' career progress.
2. Not copyrighted.
3. The coordinator of the doctoral program maintains up-to-date résumés of alumni who graduated in the past ten years to assess their career progress. The coordinator of the doctoral program notes such aspects of success as publications in major research journals, obtaining tenure, being promoted, and being named to fellowships and chaired professorships.

Each year, the coordinator of the doctoral program informs the faculty of the accomplishments of alumni, and the faculty discuss those accomplishments in light of the training the alumni received while in the program. Specifically, the faculty attempt to judge whether the success of the doctoral program alumni can be attributed to their training in the program or to post-graduate factors.

##### Actual Results

**Tool 1. Dissertation Proposal.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 2. Dissertation.** In part as a result of a consideration of dissertation proposals and dissertations over time and in part as a result of discussions with alumni, the Doctoral Program Committee perceived a weakness on the part of candidates in econometrics and statistics.

**Tool 3. Alumni Feedback.** Feedback from alumni has indicated that instructional training could be improved. Feedback from alumni has also indicated that revisions were needed in certain course offerings.

**Tool 4. Graduates' Career Progress.** The most recent report on graduates' career progress was published in the Department's 2005 newsletter. The report noted that eight graduates hold named chairs at major universities and that two graduates hold fellowships at major universities. The report also listed publications by graduates over the past two years, a large number of which were in major basic research journals. Several graduates held administrative posts at universities across the U.S. and abroad.

#### Changes Made Based on Assessment Results

**Tool 1. Dissertation Proposal.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

**Tool 2. Dissertation.** As a result of the perceived weakness in econometrics and statistical skills (based on dissertation proposals, dissertations, and alumni feedback), The Department's Doctoral Program Committee elected to require candidates in accounting to follow the College's Research Track II for doctoral programs, which includes econometrics, mathematical economics, nonparametric statistics, and mathematical statistics.

**Tool 3. Alumni Feedback.** Based on feedback from doctoral alumni that instructional training could be improved, teaching assistants are now required to take the College's teaching seminar. Based on feedback from doctoral alumni concerning the content of course offerings, tax and financial behavioral components have been added to the behavioral seminar.

**Tool 4. Graduates' Career Progress.** The faculty concluded that measured against the success of graduates' career progress the doctoral program in accounting is strong. The faculty noted that the research emphasis in particular needs to be continued.

#### Outcome #: 5

##### Expected Outcome

Doctoral students will demonstrate the ability to teach accounting effectively (relates to preparing students to engage in quality instructional activities).

##### Assessment Tool

###### Tool 1

Alumni feedback. (Described in detail under outcome #4)

###### Tool 2

Tracking graduates' career progress. (Described in detail under outcome #1)

##### Actual Results

**Tool 1. Alumni Feedback.** Feedback from alumni has indicated that instructional training could be improved.

**Tool 2. Graduates' Career Progress.** The most recent report on graduates' career progress was published in the Department's 2005 newsletter. The report noted that eight graduates hold named chairs at major universities and that two graduates hold fellowships at major universities. The report also listed publications by graduates over the past two years, a large number of which were in major basic research journals. Several graduates held administrative posts at universities across the U.S. and abroad.

#### Changes Made Based on Assessment Results

**Tool 1. Alumni Feedback.** Based on feedback from doctoral alumni that instructional training could be improved, teaching assistants are now required to take the College's teaching seminar.



**Tool 2. Graduates' Career Progress.** The faculty concluded that measured against the success of graduates' career progress the doctoral program in accounting is strong. The faculty noted that the research emphasis in particular needs to be continued.

TABLE 1  
FACULTY SUFFICIENCY  
SPRING 2008

**Table I  
2008-Spring**

<b>Accounting</b>		
<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>
Atwood, Tammy	84	
Ball, Jon		276
Bibb, Kyle		60
Cain, April		117
Chui , Chun-Tat (Lawrence)		144
Clay, Jr., Raymond	157.5	
Conover, Teresa	114	
Curtis, Mary	120	
Cutler, Ross	810	
Elam, Dennis	147	
Frost, Carol	336	
Hale, Rusty		72
Hodges, Joe		36
Hutchison, Paul	225	
Hynak, Christopher		198
Kromer, Jeffrey		24
Liu, Xiang (Samantha)		396
Menge, Jennifer		378
Merino, Barbara	252	
Merki, Mark		228
Olvera, Renee		201
Pike, Byron		240
Racca, Joshua		219
Radnik, Lydia		87
Raman, K. K.	366	
Reyna, Miquel		114
Robinson, Shani	339	
Smith, Alan		36
Vineyard, Ramona (Mona)		75
Young, Randall		585
Zimmermann, Harvey	234	
<b>Accounting</b>	<b>3,185</b>	<b>3,486</b>
		<b>6,671</b>

% of total SCH taught by participating faculty:

**47.74%**

(Department % required to be taught by **participating** faculty: > 60 %)

**Table I - By Session****ACCT-Day  
Spring 2008**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Atwood, Tammy	84		
Cain, April		117	
Chui, Chun-Tat (Lawrence)		144	
Clay, Jr., Raymond	83		
Conover, Teresa	114		
Curtis, Mary	15		
Cutler, Ross	570		
Elam, Dennis	147		
Frost, Carol	126		
Hutchison, Paul	84		
Hynak, Christopher		198	
Liu, Xiang (Samantha)		171	
Menge, Jennifer		378	
Merino, Barbara	24		
Olvera, Renee		201	
Pike, Byron		240	
Robinson, Shani	339		
Smith, Alan		36	
Young, Randall		498	
Zimmermann, Harvey	99		
<b>ACCT-Day</b>	<b>1,685</b>	<b>1,983</b>	<b>3,668</b>

**% of total SCH taught by participating faculty: 45.93%**  
 (Department % required to be taught by participating faculty: > 60 %)

**Table I - By Session**

**ACCT-Evening  
Spring 2008**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>		
Ball, Jon		276		
Bibb, Kyle		60		
Clay, Jr., Raymond	75			
Curtis, Mary	105			
Cutler, Ross	240			
Frost, Carol	210			
Hale, Rusty		72		
Hodges, Joe		36		
Kromer, Jeffrey		24		
Liu, Xiang (Samantha)		225		
Merino, Barbara	228			
Merki, Mark		228		
Racca, Joshua		219		
Radnik, Lydia		87		
Raman, K. K.	366			
Reyna, Miquel		114		
Vineyard, Ramona (Mona)		75		
Young, Randall		87		
Zimmermann, Harvey	135			
<b>ACCT-Evening</b>	<b>1,359</b>	<b>1,503</b>	<b>2,862</b>	

**% of total SCH taught by participating faculty: 47.48%**

(Department % required to be taught by participating faculty: > 60 %)

**Table I - By Session**

**ACCT-Inet  
Spring 2008**

**Faculty Name**

	<b>Part</b>	<b>Supp</b>	
Hutchison, Paul	141		
<b>ACCT-Inet</b>	<b>141</b>		<b>141</b>

**% of total SCH taught by**

**participating faculty: 100.00%**

(Department % required to be taught by participating faculty: > 60 %)

**Table I - By Campus****ACCT-Denton  
Spring 2008**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Atwood, Tammy	84		
Ball, Jon		276	
Bibb, Kyle		60	
Cain, April		117	
Chui, Chun-Tat (Lawrence)		144	
Clay, Jr., Raymond	158		
Conover, Teresa	114		
Curtis, Mary	120		
Cutler, Ross	810		
Frost, Carol	336		
Hale, Rusty		72	
Hodges, Joe		36	
Hutchison, Paul	225		
Hynak, Christopher		198	
Liu, Xiang (Samantha)		396	
Menge, Jennifer		378	
Merino, Barbara	252		
Merki, Mark		228	
Olvera, Renee		201	
Pike, Byron		240	
Racca, Joshua		219	
Radnik, Lydia		87	
Raman, K. K.	366		
Reyna, Miquel		114	
Robinson, Shani	339		
Vineyard, Ramona (Mona)		75	
Young, Randall		585	
Zimmermann, Harvey	234		
<b>ACCT-Denton</b>	<b>3,038</b>	<b>3,426</b>	<b>6,464</b>

**% of total SCH taught by participating faculty: 46.99%**  
 (Department % required to be taught by participating faculty: > 60 %)

**Table I - By Campus**  
**ACCT-Dallas**  
**Spring 2008**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Elam, Dennis	147		
Kromer, Jeffrey		24	
Smith, Alan		36	
<b>ACCT-Dallas</b>	<b>147</b>	<b>60</b>	<b>207</b>

**% of total SCH taught by participating faculty: 71.01%**  
 (Department % required to be taught by participating faculty: > 60 %)



TABLE 1  
FACULTY SUFFICIENCY  
FALL 2007

**Table I  
2007-Fall**

<b>Accounting</b>		
<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>
Atwood, Tammy	273	
Ball, Jon		237
Chui , Chun-Tat (Lawrence)		240
Clay, Jr., Raymond	138	
Conover, Teresa	501	
Curtis, Mary	171	
Cutler, Ross	489	
Elam, Dennis	120	
Elrod, Gene		18
Frost, Carol	174	
Hale, Rusty		21
Hutchison, Paul	138	
Klammer, Thomas	396	
Koss, Ray		96
Kromer, Jeffrey		39
Kurdi, Ammr		336
Liu, Xiang (Samantha)		321
Mayper, Alan	147	
McDonald, Sharmila	795	
Merino, Barbara	15	
Olvera, Renee		339
Pike, Byron		339
Racca, Joshua		135
Raman, K. K.	471	
Robinson, Shani	237	
Vineyard, Ramona (Mona)		123
Widmer, Robert		87
Wilner, Neil	261	
Young, Randall		639
Zimmermann, Harvey	120	
<b>Accounting</b>	<b>4,446</b>	<b>2,970</b>
		<b>7,416</b>

**% of total SCH taught by participating faculty:**

**59.95%**

(Department % required to be taught by **participating** faculty: > 60 %)

**Table I - By Session****ACCT-Day  
Fall 2007**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Atwood, Tammy	273		
Ball, Jon		237	
Clay, Jr., Raymond	54		
Conover, Teresa	198		
Curtis, Mary	84		
Cutler, Ross	249		
Elam, Dennis	120		
Elrod, Gene		18	
Hutchison, Paul	15		
Klammer, Thomas	75		
Liu, Xiang (Samantha)		321	
Mayper, Alan	81		
McDonald, Sharmila	444		
Merino, Barbara	15		
Olvera, Renee		339	
Pike, Byron		339	
Raman, K. K.	135		
Robinson, Shani	237		
Vineyard, Ramona (Mona)		66	
Wilner, Neil	69		
Young, Randall		333	
Zimmermann, Harvey	66		
<b>ACCT-Day</b>	<b>2,115</b>	<b>1,653</b>	<b>3,768</b>

**% of total SCH taught by participating faculty: 56.13%**  
 (Department % required to be taught by participating faculty: > 60 %)

**Table I - By Session****ACCT-Evening  
Fall 2007**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Chui, Chun-Tat (Lawrence)		240	
Clay, Jr., Raymond	84		
Conover, Teresa	303		
Curtis, Mary	87		
Cutler, Ross	240		
Frost, Carol	174		
Hale, Rusty		21	
Hutchison, Paul	123		
Koss, Ray		96	
Kromer, Jeffrey		39	
Kurdi, Ammr		336	
Mayper, Alan	66		
McDonald, Sharmila	231		
Racca, Joshua		135	
Raman, K. K.	336		
Vineyard, Ramona (Mona)		57	
Widmer, Robert		87	
Wilner, Neil	192		
Young, Randall		306	
Zimmermann, Harvey	54		
<b>ACCT-Evening</b>	<b>1,890</b>	<b>1,317</b>	<b>3,207</b>

**% of total SCH taught by participating faculty: 58.93%**

(Department % required to be taught by participating faculty: > 60 %)

**Table I - By Session**

**ACCT-Inet  
Fall 2007**

**Faculty Name**

	<b>Part</b>	<b>Supp</b>
Klammer, Thomas	321	
McDonald, Sharmila	120	
<b>ACCT-Inet</b>	<b>441</b>	<b>441</b>

**% of total SCH taught by**

**participating faculty: 100.00%**

(Department % required to be taught by participating faculty: > 60 %)

**Table 1 - By Campus****ACCT-Denton  
Fall 2007**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Atwood, Tammy	273		
Ball, Jon		237	
Chui, Chun-Tat (Lawrence)		240	
Clay, Jr., Raymond	138		
Conover, Teresa	501		
Curtis, Mary	171		
Cutler, Ross	489		
Frost, Carol	174		
Hutchison, Paul	138		
Klammer, Thomas	396		
Koss, Ray		96	
Kurdi, Ammr		336	
Liu, Xiang (Samantha)		321	
Mayper, Alan	147		
McDonald, Sharmila	795		
Merino, Barbara	15		
Olvera, Renee		339	
Pike, Byron		339	
Racca, Joshua		135	
Raman, K. K.	471		
Robinson, Shani	237		
Vineyard, Ramona (Mona)		123	
Widmer, Robert		87	
Wilner, Neil	204		
Young, Randall		639	
Zimmermann, Harvey	120		
<b>ACCT-Denton</b>	<b>4,269</b>	<b>2,892</b>	<b>7,161</b>

**% of total SCH taught by participating faculty: 59.61%**  
 (Department % required to be taught by participating faculty: > 60 %)

**Table I - By Campus**  
**ACCT-Dallas**  
**Fall 2007**

<b>Faculty Name</b>	<b>Part</b>	<b>Supp</b>	
Elam, Dennis	120		
Elrod, Gene		18	
Hale, Rusty		21	
Kromer, Jeffrey		39	
<b>ACCT-Dallas</b>	<b>120</b>	<b>78</b>	<b>198</b>

**% of total SCH taught by participating faculty: 60.61%**  
 (Department % required to be taught by participating faculty: > 60 %)

TABLE 2  
INTELLECTUAL CONTRIBUTIONS



**Table II**  
**Accounting:**

Faculty Name	Highest Earned Degree & Year	Date of First Appointment to School	Percent of Time Dedicated to the School's Mission	Qualifications			Number of Contributions during the period (2003-2008)					
				Acad	Prof	Oth	Pedagogical Scholarship		Discipline-Based Scholarship		Contributions to Practice	
							PRJ	OIC	PRJ	OIC		
<u>Atwood, Tammy Jean</u>	Ph.D., 1995	2006	100.0%	Yes					2	5		
<u>Conover, Teresa</u>	Ph.D., 1988	1989	100.0%	Yes					3	5		1
<u>Curtis, Mary B.</u>	Ph.D., 1995	1998	100.0%	Yes				1	8	13		9
<u>Elam, Dennis</u>	Ph.D., 2003	2006	100.0%	Yes			2	12		2		
<u>Frost, Carol</u>	Ph.D., 1989	2007	100.0%	Yes					2	26		
<u>Hutchison, Paul D.</u>	Ph.D., 1997	1998	100.0%	Yes					15	8	4	1
<u>Mayper, Alan</u>	Ph.D., 1981	1987	100.0%	Yes					1	12		
<u>Merino, Barbara D.</u>	Ph.D., 1975	1983	100.0%	Yes					4	12		
<u>Raman, K. K.</u>	Ph.D., 1979	1981	100.0%	Yes					9	15		1
<u>Wilner, Neil</u>	Ph.D., 1980	1987	100.0%	Yes					2	2		
<u>Young, Randall</u>	M.Acc., 2001	2007	100.0%	Yes								
<u>Clay, Jr., Raymond J.</u>	D.B.A., 1974	1983	100.0%	Yes								12
<u>Cutler, Ross</u>	M.Acc., 1975	2004	100.0%	Yes								
<u>McDonald, Sharmila</u>	M.S., 2000	2006	100.0%	Yes								
<u>Zimmermann, Harvey</u>	M.B.A., 1972	2002	100.0%	Yes								
<u>Ball, Jon</u>	M.B.A., 1997	2007	50.0%	Yes								
<u>Menge, Jennifer</u>	M.S., 2005	2008	50.0%	Yes								
<u>Smith, Alan</u>	M.B.A.,	2008	50.0%	Yes								
<u>Bibb, Kyle</u>	M.S., 1983	2006	25.0%	Yes								
<u>Cain, April M.</u>	M.S., 2002	2008	25.0%	Yes								
<u>Hale, Rusty</u>	M.S., 2001	2007	25.0%	Yes								
<u>Hodges, Joe</u>	M.B.A., 1975	2008	25.0%	Yes								
<u>Kromer, Jeffrey</u>	M.B.A., 1988	2007	25.0%	Yes								
<u>Merki, Mark</u>	M.S., 1991	2008	25.0%	Yes								
<u>Reyna, Miquel</u>	B.B.A., 1973	2008	25.0%	Yes								
<u>Vineyard, Ramona (Mona)</u>	M.S., 1999	2007	25.0%	Yes								
<u>Radnik, Lydia</u>	M.S., 1997	2008	12.5%	Yes								
<u>Walker, Anthony</u>	B.B.A., 1999	2008	12.5%	Yes								

**Accounting:**

Faculty Name	Highest Earned Degree & Year	Date of First Appointment to School	Percent of Time Dedicated to the School's Mission	Qualifications			Number of Contributions during the period (2003-2008)					
				Acad	Prof	Oth	Pedagogical Scholarship		Discipline-Based Scholarship		Contributions to Practice	
							PRJ	OIC	PRJ	OIC	PRJ	OIC
			Accounting: (FTE):	11	17	0	2	13	46	100	4	24
				11.00	7.75							

**Table II - By Campus  
 Summary of Faculty Qualifications,  
 Deployment Percentages, and Intellectual Contributions  
 By Campus (2003-2008)**

Campus	Qualifications			% AQ >= 50%	% AQ+PQ >= 90%	Number of Contributions during the period (2003-2008)						Totals	
	Acad	Prof	Oth			Learning & Pedagogical		Discipline-Based Scholarship		Contributions to Practice		PRJ	OIC
						PRJ	OIC	PRJ	OIC	PRJ	OIC		
Denton:	9	15		58.5	100	0	1	46	98	4	24	50	123
Dallas:	1	2		57.1	100	2	12	0	2	0	0	2	14
Accounting Totals: (FTE):	10	17		58.4	100	2	13	46	100	4	24	52	137

TABLE 2A  
FACULTY QUALIFICATIONS

**Table IIA  
Spring 2008**

**Accounting :**

Faculty Name	Qualifications	% of Time Dedicated to the School's Mission			
		Acad	Acad - Ph.D	Prof	Other
<u>Atwood, Tammy Jean</u>	AQ	100			
<u>Clay, Jr., Raymond J.</u>	PQ			100	
<u>Conover, Teresa</u>	AQ	100			
<u>Curtis, Mary B.</u>	AQ	100			
<u>Elam, Dennis</u>	AQ	100			
<u>Frost, Carol</u>	AQ	100			
<u>Hutchison, Paul D.</u>	AQ	100			
<u>Mayper, Alan</u>	AQ	100			
<u>Merino, Barbara D.</u>	AQ	100			
<u>Raman, K. K.</u>	AQ	100			
<u>Wilner, Neil</u>	AQ	100			
<u>Cutler, Ross</u>	PQ			100	
<u>McDonald, Sharmila M.</u>	PQ			100	
<u>Young, Randall</u>	AQ - Ph.D	100			
<u>Zimmermann, Harvey</u>	PQ			100	
<u>Ball, Jon</u>	PQ			50	
<u>Bibb, Kyle</u>	PQ			25	
<u>Cain, April</u>	PQ			25	
<u>Hale, Rusty</u>	PQ			25	
<u>Hodges, Joe</u>	PQ			25	
<u>Kromer, Jeffrey</u>	PQ			25	
<u>Menge, Jennifer</u>	PQ			50	
<u>Merki, Mark</u>	PQ			25	
<u>Radnik, Lydia</u>	PQ			12.5	
<u>Reyna, Miquel</u>	PQ			25	
<u>Smith, Alan</u>	PQ			50	
<u>Vineyard, Ramona (Mona)</u>	PQ			25	
<u>Walker, Anthony</u>	PQ			12.5	
<u>Chui, Lawrence</u>	AQ - Ph.D		50		
<u>Hynak, Christopher</u>	AQ - Ph.D		25		
<u>Kurdi, Ammr</u>	AQ - Ph.D		0		
<u>Liu, Samantha</u>	AQ - Ph.D		50		
<u>Olvera, Renee</u>	AQ - Ph.D		25		
<u>Pike, Byron</u>	AQ - Ph.D		25		
<u>Racca, Joshua</u>	AQ - Ph.D		25		
<u>Robinson, Shani</u>	AQ - Ph.D		25		
<b>Accounting:</b>		<b>1100</b>	<b>225</b>	<b>775</b>	<b>0</b>

2100

AQ/(AQ+PQ+O) [ $\geq 50\%$ ] :

63.10%

(AQ+PQ)/(AQ+PQ+O)  
[ $\geq 90\%$ ] :

100.00%

AQ-Ph.D/(AQ+AQ-  
Ph.D+PQ+O) [ $\leq 10\%$ ]

10.71%

**Table IIA**

**Fall 2007**

**Accounting :**

Faculty Name	Qualifications	% of Time Dedicated			
		to the School's Mission			
		Acad	Acad - Ph.D	Prof	Other
Atwood, Tammy Jean	AQ	100			
Clay, Jr., Raymond J.	PQ			100	
Conover, Teresa	AQ	100			
Curtis, Mary B.	AQ	100			
Elam, Dennis	AQ	100			
Frost, Carol	AQ	100			
Hutchison, Paul D.	AQ	100			
Klammer, Thomas P.	AQ	100			
Mayper, Alan	AQ	100			
Merino, Barbara D.	AQ	100			
Raman, K. K.	AQ	100			
Wilner, Neil	AQ	100			
Cutler, Ross	PQ			100	
McDonald, Sharmila M.	PQ			100	
Young, Randall	AQ - Ph.D	100			
Zimmermann, Harvey	PQ			100	
Ball, Jon	PQ			25	
Elrod, Gene B.	PQ			25	
Hale, Rusty	PQ			25	
Koss, Raymond S.	PQ			25	
Kromer, Jeffrey	PQ			25	
Vineyard, Ramona (Mona)	PQ			50	
Widmer, Bob	PQ			25	
Chui, Lawrence	AQ - Ph.D		25		
Kurdi, Ammr	AQ - Ph.D		25		
Liu, Samantha	AQ - Ph.D		25		
Olvera, Renee	AQ - Ph.D		25		
Pike, Byron	AQ - Ph.D		25		
Racca, Joshua	AQ - Ph.D		25		
Robinson, Shani	AQ - Ph.D		25		
<b>Accounting:</b>		<b>1200</b>	<b>175</b>	<b>600</b>	<b>0</b>

1975

**AQ/(AQ+PQ+O) [ $\geq 50\%$ ] :**

**69.62%**

**(AQ+PQ)/(AQ+PQ+O)**

**[ $\geq 90\%$ ] :**

**100.00%**

**AQ-Ph.D/(AQ+AQ-Ph.D+PQ+O) [ $\leq 10\%$ ]**

**8.86%**

TABLE 2A  
FACULTY QUALIFICATIONS  
BY CAMPUS

**Table IIA - By Campus  
Calculations Relative to Deployment  
of Qualified Faculty  
Spring 2008**

<i>Denton</i>				
Faculty Name (Click on faculty member to enter/view explanatory remarks - highlighted cells indicate saved remarks)	Qualifications	% of Time Dedicated to the School's Mission		
		Acad	Prof	Other
<a href="#">Atwood, Tammy Jean</a>	AQ	100		
<a href="#">Clay, Jr., Raymond J.</a>	PQ		100	
<a href="#">Conover, Teresa</a>	AQ	100		
<a href="#">Curtis, Mary B.</a>	AQ	100		
<a href="#">Frost, Carol</a>	AQ	100		
<a href="#">Hutchison, Paul D.</a>	AQ	100		
<a href="#">Mayper, Alan</a>	AQ	100		
<a href="#">Merino, Barbara D.</a>	AQ	100		
<a href="#">Raman, K. K.</a>	AQ	100		
<a href="#">Wilner, Neil</a>	AQ	100		
<a href="#">Cutler, Ross</a>	PQ		100	
<a href="#">McDonald, Sharmila</a>	PQ		100	
<a href="#">Zimmermann, Harvey</a>	PQ		100	
<a href="#">Ball, Jon</a>	PQ		50	
<a href="#">Bibb, Kyle</a>	PQ		25	
<a href="#">Cain, April M.</a>	PQ		25	
<a href="#">Hale, Rusty</a>	PQ		25	
<a href="#">Hodges, Joe</a>	PQ		25	
<a href="#">Menge, Jennifer</a>	PQ		50	
<a href="#">Merki, Mark</a>	PQ		25	
<a href="#">Radnik, Lydia</a>	PQ		12.5	
<a href="#">Reyna, Miquel</a>	PQ		25	
<a href="#">Vineyard, Ramona (Mona)</a>	PQ		25	
<a href="#">Walker, Anthony</a>	PQ		12.5	
		<b>900</b>	<b>637.5</b>	<b>0</b>

**AQ/(AQ+PQ+O) <sup>[>=50%]</sup> : 58.54%**

**(AQ+PQ)/(AQ+PQ+O) <sup>[>=90%]</sup> : 100.00%**



**Table IIA - By Campus  
Calculations Relative to Deployment  
of Qualified Faculty  
Spring 2008**

<i>Dallas</i>				
Faculty Name (CLICK ON FACULTY MEMBER TO ENTER/VIEW EXPLANATORY remarks - highlighted cells indicate saved remarks)	Qualifications	% of Time Dedicated to the School's Mission		
		Acad	Prof	Other
<u>Elam, Dennis</u>	AQ	100		
<u>Kromer, Jeffrey</u>	PQ		25	
<u>Smith, Alan</u>	PQ		50	
		<b>100</b>	<b>75</b>	<b>0</b>

**$AQ/(AQ+PQ+O)$  [ $\geq 50\%$ ] : 57.14%**

**$(AQ+PQ)/(AQ+PQ+O)$  [ $\geq 90\%$ ] : 100.00%**

**Table IIA  
Projected Fall 2008**

**Accounting:**

Faculty Name	Qualifications	% of Time Dedicated			
		to the School's Mission			
		Acad	Acad - Ph.D	Prof	Other
Clay, Jr., Raymond J.	PQ			100	
Cockrell, R. Cameron	AQ	100			
Conover, Teresa	AQ	100			
Curtis, Mary B.	AQ	100			
Elam, Dennis	AQ	100			
Elrod, Gene B.	AQ - Ph.D	100			
Fayard, Dutch	AQ	100			
Frost, Carol	AQ	100			
Hutchison, Paul D.	AQ	100			
Lee, Patsy L.	PQ			100	
Lightner, Teresa A.	AQ	100			
Mayper, Alan	AQ	100			
Merino, Barbara D.	AQ	100			
Raman, K. K.	AQ	100			
Robertson, Jesse C.	AQ	100			
Sun, Lili	AQ	100			
Wilner, Neil	AQ	100			
McDonald, Sharmila M.	PQ			100	
Zimmermann, Harvey	PQ			100	
Adjunct-1	PQ			50	
Adjunct-2	PQ			25	
Baker, J. Keith	PQ			50	
Cain, April	PQ			25	
Crane, Clinton D.	PQ			25	
Hale, Rusty	PQ			25	
Hodges, Joe	PQ			25	
Jennings, Dennis R.	PQ			25	
Smith, Scott	PQ			25	
Widmer, Bob	PQ			25	
Chui, Lawrence	AQ - Ph.D		25		
Hynak, Christopher	AQ - Ph.D		25		
Liu, Samantha	AQ - Ph.D		25		
Olvera, Renee	AQ - Ph.D		25		
Pike, Byron	AQ - Ph.D		25		
Racca, Joshua	AQ - Ph.D		25		
Robinson, Shani	AQ - Ph.D		25		
<b>Accounting:</b>		<b>1500</b>	<b>175</b>	<b>700</b>	<b>0</b>

2375

$AQ/(AQ+PQ+O) \geq 50\%$  :

70.53%

$(AQ+PQ)/(AQ+PQ+O)$

$\geq 90\%$  :

100.00%<sup>98</sup>

**AQ-Ph.D/(AQ+AQ-  
Ph.D+PQ+O) [ $\leq 10\%$ ]**

**7.37%**