

**Organization: Weber State University**

**Business School Name:** John B. Goddard School of Business & Economics

John B. Goddard School of Business & Economics

3801 University Cir

Ogden, UT 84408-3801

United States

**Accounting Degree Level(s) Offered:** Undergraduate, Masters

**Date of visit:** 2023-02-26 to 2023-02-28

**Project: Continuous Improvement Review**

**Accreditation Type: Accounting**

**Date Submitted: December 23, 2022**

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**ITEM#1: EXECUTIVE SUMMARY**

**1. A one paragraph to one-page description of your mission and objectives;**

**Mission Statement**

The School of Accounting & Taxation creates a synergy between accounting, business, and economic theory and contemporary practice to prepare working professionals and full-time students for careers in a global, culturally diverse, information-driven economy. Three principles are central to our mission:

Education – The first, and foremost, is fostering learning through excellent teaching, individual attention, and scholarship, which develops, assesses, and disseminates good practice.

Research – The second is the application of theory to practice through applied research and scholarship, and the utilization of applied research to further learning in the classroom and through co-curricular activities.

Community – The third is advancing contemporary practice and creating learning opportunities by contributing to the accounting profession and to business and the community.

**Goals (Objectives or Desired Outcomes)**

- A. Foster professionalism, student placement, and cultivate employer relations.
- B. Attract and retain undergraduate students consistent with the University Mission.
- C. Attract graduate students with outstanding academic and leadership potential.
- D. Continuously improve curricula and assess student learning.
- E. Advance the ability of faculty to publish and present intellectual contributions in accordance with Goddard School guidelines.
- F. Obtain external support and attain recognition for the School of Accounting & Taxation.

**2. Descriptions of the processes that support achievement, the outcomes and measurements associated with those processes, and how the processes and objectives may have changed as a result of your efforts;**

<b>Goal A:</b>	Foster professionalism, student placement, and cultivate employer relations.
<b>Processes that support achievement:</b>	
a. When students enter our program (which we consider to be ACTG 3110 – Intermediate Financial Accounting), they are assigned a faculty mentor.	
b. We hold a Meet the Firms recruiting event in the Fall.	
c. In conjunction with the GSBE Career Services, we invite Accounting Firms to table around class times and briefly visit our classes.	
d. Our Beta Alpha Psi chapter holds weekly professional meetings where members of the accounting profession present and network with our students. Many of our faculty give extra credit for attending these meetings.	
e. We support internships in our graduate programs.	
f. Reorganized and restructured our School of Accounting & Taxation Advisory Council. Established committees –Recruiting and Communications Committees will help with this goal.	
<b>Outcomes:</b> Greater Success in the accounting major and employment upon graduation. We measure the success of our students through graduation from our program and obtaining meaningful employment in the accounting field that helps the students positively contribute to the accounting profession and society.	

<b>Measurement:</b> Exit surveys: Recruiter Feedback; Advisory Council Feedback
<b>Changes:</b> No changes to process, just additions; will maintain and monitor.

<b>Goal B:</b>	Attract and retain undergraduate students consistent with the University Mission.
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<p><b>Processes that support achievement:</b></p> <p>a. We emphasize the use of participating faculty and try to have our best instructors teach the Introductory Accounting courses at WSU.</p> <p>b. We have collaborated with our state CPA society to create a Money Camp for high school students.</p> <p>c. We provide flexible schedules for our students so they can enter the program in any semester and take our courses in the daytime or evening.</p> <p>d. We mentor students as they enter ACTG 3110 – Intermediate Financial Accounting</p>
<b>Outcomes:</b> More Accounting Undergraduate Majors
<b>Measurement:</b> Enrollment
<b>Changes:</b> No changes to process, just additions; will maintain and monitor.

<b>Goal C:</b>	Attract graduate students with outstanding academic and leadership potential.
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<p><b>Processes that support achievement:</b></p> <p>a. We offer automatic admittance into our graduate programs for students that meet the automatic admittance requirement (i.e. performance on three undergraduate courses: Intermediate Financial Accounting 1 &amp; 2, Taxation of Individuals).</p> <p>b. We are able to provide scholarship support to most of our graduate students that apply. Each semester students are notified of the opportunity to apply for scholarships.</p> <p>c. We offer graduate classes in the late afternoon/weekends and/or via distance to cater to working adults.</p> <p>d. We have partnered with Becker and offer free materials for three sections of the CPA exam in our Master of Accounting and Master of Taxation programs.</p> <p>e. We offer a Graduate Certificate in Taxation. After earning the Graduate Certificate in Taxation, students would only need to take five additional courses to receive the Master of Taxation Degree.</p>
<b>Outcomes:</b> More Master of Accounting and Master of Taxation Students
<b>Measurement:</b> Enrollment
<b>Changes:</b> Currently exploring whether to extend automatic admittance to a select group of partner institutions without a MACC/MTAX program. Will maintain and monitor all other processes.

<b>Goal D:</b>	Continuously improve curricula and assess student learning.
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<p>Processes that support achievement:</p> <p>a. As part of our Strategic Planning, we regularly consider our curriculum. We also have an effective AOL process.</p> <p>b. Since our last CIR review, we have moved the measurement of our AOL to every other academic year to give us appropriate amounts of time to ‘close the loop’.</p> <p>c. We have formed a Curriculum Committee on our School of Accounting &amp; Taxation Advisory Council. We ask the committee to review our curriculum and provide feedback.</p> <p>d. As part of our GSBE Annual Review Process, faculty report on the progress of their teaching. Faculty identify any improvement in student learning as a result of changes to curriculum, textbooks, learning experiences, or technology. The performance in teaching is tied to merit raises when provided by the Utah State Legislature.</p>
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<b>Outcomes:</b> Greater Success in the accounting major and employment upon graduation. We measure the success of our students through graduation from our program and obtaining meaningful employment in the accounting field that helps the students positively contribute to the accounting profession and society. Better success on the CPA exam.
<b>Measurement:</b> CPA exam results; Exit surveys; Recruiter Feedback; Advisory Council Feedback
<b>Changes:</b> No changes to process, just additions; will maintain and monitor.

<b>Goal E:</b>	Advance the ability of faculty to publish and present intellectual contributions in accordance with Goddard School guidelines.
<b>Processes that support achievement:</b>	
<p><b>a.</b> As part of our GSBE Annual Review Process, faculty report on the progress of their intellectual contributions. The performance in intellectual contributions is tied to merit raises when provided by the Utah State Legislature.</p> <p><b>b.</b> The GSBE awards fellowships every three years to faculty members that have excellent research quality and output. About half of the faculty are given awards.</p> <p><b>c.</b> The GSBE has a Research Incentive Program (RIP) that awards faculty a monetary sum when they publish quality peer-reviewed research. Faculty can apply for the award on an annual basis.</p> <p><b>d.</b> The GSBE/University provides travel funds for faculty to present at conferences. The School of Accounting &amp; Taxation has limited funds to supplement the GSBE/University allotment.</p> <p><b>e.</b> Weber State University has a very generous sabbatical policy. Tenured SAT faculty are eligible to take a semester sabbatical after three years of service. The rigor of the review process for sabbatical applications is notable. This gives many of our faculty an opportunity to significantly progress their research pipelines.</p>	
<b>Outcomes:</b> More faculty publications and presentations at reputable conferences. Better publication reputation of our faculty leading to higher faculty job satisfaction.	
<b>Measurement:</b> Faculty publications and faculty presentations.	
<b>Changes:</b> No changes to process, just additions; will maintain and monitor.	

<b>Goal F:</b>	Obtain external support and attain recognition for the School of Accounting & Taxation.
<b>Processes that support achievement:</b>	
<p><b>a.</b> We host the Normal Jones Golf Tournament every Spring to raise scholarship funds for the School of Accounting &amp; Taxation.</p> <p><b>b.</b> We have a requirement that our Advisory Council provide support for the SAT.</p> <p><b>c.</b> A committee on our Advisory Council that works on development/fundraising.</p> <p><b>d.</b> The GSBE has a Development Officer who devotes a portion of their time to the SAT. We have specific endowed accounting scholarships that have come from our alumni and former faculty. We have multiple public accounting firms that give annually to the SAT. Our Development Officer and Department Chair work to maintain and nurture the relationships with alumni, public accounting firms, and former faculty.</p>	
<b>Outcomes:</b> More funding for students scholarships, which helps us in recruiting and retaining students. More faculty support, which leads to more presentations of intellectual contributions and more publications.	
<b>Measurement:</b> Returns on Endowments; Development/Fundraising attained each reporting period.	
<b>Changes:</b> No changes to process, just additions; will maintain and monitor.	

3. **Describe the most significant strategies and outcomes related to engagement, innovation, and impact. Examples should include the outcomes linked to the accounting mission and strategic plan.**
  - a. Foster Professionalism, student placement, and cultivate employer relations
    - i. Reorganized and restructured our School of Accounting & Taxation Advisory Council (**Innovation, Engagement**)
    - ii. Established Advisory Council committees – Every member chooses a committee to join. Recruiting and Communication Committees help with this goal. (**Innovation, Engagement**)
  - b. Attract and retain undergraduate students consistent with the University Mission
    - i. Weber State/Utah Association of CPAs (UACPA) Money Camp (**Innovation, Engagement**).
      1. Invited 8 high school students the first year (Summer 2021) and 24 high school students (Summer 2022).
      2. During the Summer 2022 Money camp, students spent 3 ½ days on campus interacting with accounting professionals and faculty.
    - ii. Emphasis on the use of participating faculty in Introductory Courses – trying to have our best faculty teach these courses. Adjuncts can do a great job, but may have higher variance. (**Impact**)
  - c. Attract graduate students with outstanding academic and leadership potential
    - i. Provided a path for Automatic Admittance into the MACC/MTAX based on performance on three undergraduate courses. (**Innovation**)
      1. We want to retain our best and brightest and also encourage all of our students to shoot higher. We waive the application fee for these students
    - ii. Graduate Certificate in Taxation (**Innovation, Impact, Engagement**)
  - d. Continuously improve curricula and assess student learning
    - i. Added Undergraduate Accounting Data Analytics (**Innovation, Impact**)
    - ii. Added Graduate Advanced Accounting Data Analytics (**Innovation, Impact**)
  - e. Advance the ability of faculty to publish and present intellectual contributions in accordance with Goddard School guidelines.
    - i. No major changes
  - f. Obtain external support and attain recognition for the School of Accounting & Taxation
    - i. With the reorganization of the Advisory Council and a mandatory giving requirement, one new scholarship has been established. (**Innovation, Impact, Engagement**)
    - ii. Used department discretionary funds to match a donors fund to create a new endowed Swearingen Scholarship (**Impact**)
4. **A summary of self-assessed strengths and weaknesses as they relate to AACSB Accounting standards and the achievement of specific objectives;**

**Standard A1 – Strength:** We specify future strategic priorities.

**Weakness:** We discuss strategic priorities and discuss plans to move in those directions at every faculty meeting. We could be more deliberate, however, in moving those strategies forward.

**Standard A2 – Strength:** Faculty are publishing high impact research in quality outlets appropriate for our research support, incentive structure, and teaching load.

**Weakness:** We need resources to purchase data and support travel. The data would help our faculty that use archival data. As travel expenses are increasing, we could use more support to travel for research presentations and networking with colleagues outside of our university

**Standard A3 – Strength:** We work with our development office, advisory council and GSBE administration to achieve the level of resources we need to achieve our mission and action items

**Weakness:** For a large portion of our funding we rely on the State of Utah. We need to have a reserve in place to take care of a loss of this funding. Also, one of our Taxation faculty members teaches high amounts of overload to support our MTAX program. We need another Taxation faculty. One of our accounting faculty members is retiring. We need another accounting faculty.

**Standard A4 – Strength:** We constantly work to offer a curriculum that meets the needs of the accounting profession.

**Weakness:** Our curriculum changes are often slow due to the university curriculum process.

**Standard A5 – Strength:** Our faculty are agile and include many information technologies in their classes.

**Weakness:** We need to include this more intentionally in our curriculum process. We need a process in place to constantly review this.

**Standard A6 – Strength:** All of our faculty are qualified, many have appropriate certifications, and many are professionally engaged.

**Weakness:** As mentioned for Standard A3, one of our Taxation faculty members teaches high amounts of overload to support our MTAX program. We need another Taxation faculty.

**5. Describe how your strategic plan relates to your mission development activities; a**

**Response:** Our strategic plan is driven by our mission development activities. As part of our strategic planning process, the SAT faculty hold a meeting at the beginning of the academic year to review our mission, assurance of learning outcomes, and feedback from constituents. The SAT faculty use this information to plan for our existing strategic initiatives and develop new initiatives that help us achieve our goals. These plans are presented to our Advisory council. We use feedback from our Advisory Council to adjust our plans where needed. We continue to meet throughout the academic year to review our progress on current initiatives and discuss next steps. This process is then repeated with each new academic year.

**6. List up to five effective practices, which are unique or inherent to the success of your operations.**

- i. UACPA Money Camp
- ii. Student Mentoring
- iii. Faculty Meetings are now focused on Strategic Planning
- iv. Flexible Course Offerings (students can enter program in any semester; providing flexible class schedules for working individuals)
- v. Automatic Admission to Graduate Programs

**Weber State University**  
**School of Accounting & Taxation**  
**2022 CIR Report**

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2022 CIR Report**

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## I. OVERVIEW

- A. **Provide a concise (1-2 pages) situational analysis that allows the peer review team to better understand the context, organizational structure, current environment, and specific challenges relative to the academic accounting unit.**

**Context:** The School of Accounting & Taxation (SAT) serves students for which a majority come from Utah and more specifically from 3 counties in Utah. Upon graduation, a majority of our students will be employed in the State of Utah in four adjacent counties along the Wasatch Front. Those four counties (Weber, Davis, Salt Lake, and Utah Counties) have an estimated population of 2,469,539 as of July 2021. That makes up just over 75% of the State of Utah's population of 3,271,616.

**Organizational Structure:** The SAT has a department chair that reports to the Dean. The SAT has an administrative specialist that has a dual role as the enrollment manager for the Master of Accounting (MACC) and Master of Taxation (MTAX) graduate programs. The SAT has a MACC Program Director and a MTAX Program Director. Along with the MTAX Program Director, we have two other faculty that support the MTAX course offerings. Along with the MACC Program Director, we have five faculty members that support the MACC course offerings.

**Current Environment:** The SAT, Weber State University (WSU) is located in Ogden, Weber County, Utah. WSU is open enrollment and is one of three universities in the state with that distinction (along with Utah Valley University and Utah Tech University). The Utah State Legislature assigns a service district to each university and WSU is assigned Davis, Weber, and Morgan Counties, which are the 3<sup>rd</sup>, 4<sup>th</sup>, and 19<sup>th</sup> most populous counties in Utah. Most of our students come from this service region. WSU is considered a commuter campus. We directly compete for students with Utah State University which is 52 miles north of WSU and University of Utah which is 34 miles south of us. Utah State University is a residential campus and has Bachelor and Master of Accounting programs. The University of Utah would be considered a commuter campus, although it is the flagship university for the State of Utah, and also has Bachelor and Master of Accounting programs. Utah State University and the University of Utah have accounting programs that are separately accredited by AACSB.

Utah Valley University is located in Utah County, which is the second largest county in the state of Utah. Utah Valley University is 70 miles south of WSU. Utah Valley University has been assigned Utah, Summit, and Wasatch counties as their service region (the 2<sup>nd</sup>, 10<sup>th</sup>, and 12<sup>th</sup> most populous counties in Utah). WSU does not attract many students from Utah Valley University's service region as Utah Valley University is also open enrollment. In the past, Utah Valley University would send many accounting graduate students to our MACC and MTAX programs. Utah Valley University is now offering their own MACC program, which has significantly decreased the number of graduate students that attend WSU after completing a Bachelor of Accounting at Utah Valley University. Utah Valley University has the largest College of Business in the state of Utah, is AACSB accredited, but does not have an accounting program that is separately accredited by the AACSB.

Brigham Young University is also located in Utah County (76 miles south of WSU) and is a private university. Brigham Young University has an accounting program that is consistently ranked as a top 3 accounting program for both the undergraduate and graduate levels (along with University of Texas at Austin and University of Illinois at Urbana Champaign). Brigham Young University attracts students from all over the United States. Brigham Young University has Bachelor and Master of Accounting programs. We do not get very many graduate students at WSU that have received their bachelor's degree in accounting from Brigham Young University.

Southern Utah University and Utah Tech University (formerly called Dixie State University) are located in southern Utah (281 and 332 miles south of WSU, respectively). As mentioned previously, Utah Tech University is open enrollment. Southern Utah University has admission requirements. We do not have many students that come from southern Utah to attend WSU and we do not consider Utah Tech University to be a competitor or peer institution (Utah Tech University's business school is not AACSB accredited). Southern Utah University is AACSB accredited but does not have an accounting program that is separately accredited by the AACSB. Southern Utah University offers both their undergraduate and graduate degrees in accounting online.

Western Governor's University (WGU) is an online, non-profit, private university that is headquartered in Utah. WGU is not a player in the face-to-face educational market, but they have a significant presence in the online educational market.

**Specific Challenges:** Accounting programs are seeing declining enrollments nationally and in the state of Utah. With the amount of competition that we face at WSU, attracting accounting students is a challenge. Competition comes from other universities in our state seeking accounting students (including public, private, and online-providers). Competition also comes from other business majors that are seeking the analytical skills of a traditional accounting student (both from within and without the Goddard School of Business & Economics). Starting salaries for accounting graduates are a concern. Many other majors in business schools provide higher starting salaries for graduates. Accounting has better salary growth potential, but convincing students of this, especially those that understand the time value of money, has made retaining students especially challenging.

Another challenge we face is the challenge of STEM majors. STEM programs are highlighted in high school. We need to work to align our program as a STEM program. This can be very important for international students who may get two extra years of Optional Practical Training (OPT) with a STEM major, although we do not plan on focusing on international growth. The focus on STEM would help us in recruiting students from our traditional recruitment areas.

**B. Describe how the accounting unit has addressed any issues identified in the prior peer review visit. Please cite the specific standard you were asked to address.**

**Associated Standard:** 2013 Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions; 2018 Standard A6: Accounting Faculty Sufficiency, Credentials, Qualifications, and Deployment

**Issue:** The School of Accounting & Taxation should revisit the standards used to classify faculty. For a school offering two graduate programs in addition to an MBA, it is common to have a higher degree of scholarly activity. It also appears that the faculty members are classified under an older “AQ-PQ” standard, whereas making use of the full breadth of faculty qualifications allowed by the AACSB standards will encourage more and different forms of scholarship with a realistic representation of the faculty. Furthermore, a survey of peer institutions could help in making appropriate designations and result in an expanded portfolio of the intellectual contributions of the faculty.

**SAT Response:** Our individual School of Accounting & Taxation faculty members turn in an annual report to the Dean of the Goddard School of Business & Economics (GSBE). This report has been adjusted to include the new faculty qualification classifications. We currently have 12 full-time faculty members that cover our course offerings in the undergraduate and graduate accounting/taxation programs. Of the 12, 9 are classified as SA, and 3 are classified as IP. Of our 12 full-time faculty, we have 3 full-time faculty that currently cover our Master of Taxation course offerings. All three are qualified as SA. Of our 12 full-time faculty, we have 6 faculty that currently cover our Masters of Accounting course offerings. Of the 6, 5 are qualified as SA and 1 is qualified as IP.

**Associated Standard:** 2013 Standard A3: Financial Strategies and Allocation of Resources; 2018 Standard A3: Financial Strategies and Allocation of Resources

**Issue:** The school is currently funding salaries of a significant amount from various endowment funds. It is recommended the school consider using state funds for salary expenses so that endowment funds can instead be used for activities supporting research and outreach to further enhance the reputation of the school and university.

**SAT Response:** The School of Accounting & Taxation does not have control over salaries. We are pleased to report that the administration at Weber State University has worked with the Goddard School of Business & Economics (GSBE) and allocated \$98,000 to remove six of eight faculty from receiving endowment funds to pay their salaries. As of January 1, 2021, due to a faculty retirement and the reallocation of funds, only one faculty member will receive funds from an endowment, but those dollars are specific to that person’s role in the entrepreneurship program.

- C. **If the accounting unit filed any substantive change request(s) since the last peer review visit, please provide a concise summary of the request and current status of the situation, including how the school incorporated the advice given by the Accounting Accreditation Committee (AAC). (Indicate N/A if the school has not filed a substantive change request since the last peer review visit.)**

**Response:** N/A

- D. **Consultative Guidance:** A great advantage to having a peer review visit is the host school may seek advice from the peer review team on specific challenges the school is facing. In this section, identify any such areas the unit would like the peer review team to provide consultative advice on. The peer review team may or may not have direct experience with the challenge identified by the school but may give the school guidance on other resources the school could consult.

**Response:** We would love consultative guidance on how to attract more students into our program.

- E. **New Degree Programs:** Provide a list of accounting degree programs, including level of degree, begun since the previous accreditation review.

**Response:** No new degree programs

## II. THREE AREAS OF THE ACCOUNTING ACCREDITATION STANDARDS – PAST AND FUTURE LOOK

### A. Strategic Management and Innovation for Accounting Academic Units

i) Describe the strategic management planning process of the academic accounting unit in relation to (or in the context of) the school, including

- Identification of the unit's mission statement and major strategic initiatives,
- How the strategic plan is used to inform the school's decision-making processes,
- The process for monitoring success towards planned initiatives,
- How regularly the plan is updated, by whom, and when,

**Response:** Please see the uploaded appendix for our strategic planning documents. The SAT faculty need to determine and schedule how often the Strategic Plan will be updated. In the 2017-2018 academic year the faculty of the SAT reorganized our strategic management planning process as directed by our 2017 CIR team. The SAT faculty came up with the following Strategic Plan:

#### Vision

The School of Accounting & Taxation (SAT) at Weber State University seeks to be a premier undergraduate and master level accounting program.

#### Mission Statement

The School of Accounting & Taxation creates a synergy between accounting, business, and economic theory and contemporary practice to prepare working professionals and full-time students for careers in a global, culturally diverse, information-driven economy. Three principles are central to our mission:

- Education – The first, and foremost, is fostering learning through excellent teaching, individual attention, and scholarship, which develops, assesses, and disseminates good practice.
- Research – The second is the application of theory to practice through applied research and scholarship, and the utilization of applied research to further learning in the classroom and through co-curricular activities.
- Community – The third is advancing contemporary practice and creating learning opportunities by contributing to the accounting profession and to business and the community.

#### Core Values

- Student/Faculty Engagement and Accessibility
- Trust, Integrity, Honesty
- Student/Faculty Collaboration
- Intellectual Curiosity
- Inclusiveness

- Flexibility

## **Goals**

- Foster professionalism, student placement, and cultivate employer relations.
- Attract and retain undergraduate students consistent with the University Mission.
- Attract graduate students with outstanding academic and leadership potential.
- Continuously improve curricula and assess student learning.
- Advance the ability of faculty to publish and present intellectual contributions in accordance with Goddard School guidelines.
- Obtain external support and attain recognition for the School of Accounting & Taxation.

## **Annual Processes**

There are two ways in which the SAT will facilitate improvement. One will be a structured, planned means by which to introduce new ideas. It will be informed by the Assurance of Learning (AOL) process and a formal process of nurturing the advancement of new ideas and approaches to accounting education.

The second will be a more organic process. The SAT is currently composed of a highly energetic faculty that is universally committed to the advancement of its programs. Many of the ideas are generated by discussions among faculty in response to challenges that are perhaps less noticeable than those typically identified by our environment. The SAT commits itself to the open and free exchange of ideas in general, and in particular as it relates to ways of thinking about continuous improvement. Faculty, as such discussions progress, have the responsibility of bringing those ideas to the Chair. The Chair, in turn, has the responsibility of facilitating those discussions and placing them on the agenda of department meetings for open discussion.

Toward the end of executing a structured means of program improvement over time, the SAT conducts a series of meetings each year. Those meetings, description, and desired content and outcomes are:

1. Beginning of year meeting
  - a. August, in the week prior to classes beginning
  - b. [Two]\* hour meeting
  - c. Content
    - i. Review of Vision, Mission, and Core Values
    - ii. Review of Assurance of Learning Outcomes
      1. Consider revisions to AOL process
    - iii. Review of feedback from constituents
  - d. Outcomes
    - i. Plan for existing initiatives
    - ii. Development of new initiatives
    - iii. Time frame expectations
    - iv. Assignment of *Ad Hoc* Committees, if necessary
    - v. Recommendations to AOL committees
2. Advisory Board Meeting
  - a. October

- b. Faculty included
- c. Two hour meeting
- d. Content
  - i. Normal business
  - ii. Presentation and discussion of strategic initiatives
- e. Outcomes
  - i. Recommendations for new initiatives
  - ii. Review and recommendations re current initiatives
- 3. End of Semester Faculty Meeting
  - a. December, beginning of finals week
  - b. [Two]\* hour meeting
  - c. Content
    - i. Review of current initiatives
    - ii. Finalize and vote on action items
  - d. Outcomes
    - i. Implementation actions (e.g., enter curriculum changes in University system)
    - ii. Refinements of continuing initiatives
- 4. Advisory Board Meeting
  - a. April, shortly after April 15
  - b. Two hour meeting
  - c. Content
    - i. End of year report
    - ii. Review of progress on initiatives
    - iii. Discussion of next steps
  - d. Outcomes
    - i. Ideas for next year initiatives
- 5. End of Semester Faculty Meeting
  - a. April, beginning of finals week
  - b. [Two]\* hour meeting
  - c. Content
    - i. Review of progress on current initiatives
    - ii. Review of AOL data
  - d. Outcomes
    - i. Action plan for summer development of possible initiatives emerging from current year meetings

\* Originally written as four to five hours meetings

**ii) If applicable, provide accounting graduates' performance on professional certification/licensure examinations, and compare those results with those from peer institutions and against national norms.**

**Response:** CPA Exam Pass Rates from 2019 (Most recently available numbers)

<b>First Time Testing Events (Utah) - Bachelor's Degree</b>					
	Candidate Total	Sections Total (Secs)	Pass Rate	Average Score	Average Age
<b>Weber State University</b>	21	35	57.1%	76.2	28.5
Brigham Young University	88	210	80.5%	81.7	27.3
Utah Tech University (Dixie State)	22	34	47.1%	70.6	26.1
Southern Utah University	24	47	70.2%	77.4	25.8
University of Utah	130	294	75.2%	77.6	26.5
Utah State University	20	40	60.0%	73.6	25.6
Utah Valley University	26	62	69.4%	78.4	28.1
Western Governor's University	47	91	61.5%	73.2	34.8
Westminster College	10	16	25.0%	64.3	24.0

<b>First Time Testing Events (Utah) – Bachelor's and Master's Degree</b>					
	Candidate Total	Sections Total (Secs)	Pass Rate	Average Score	Average Age
<b>Weber State University</b>	54	101	63.4%	76.8	31.7
Brigham Young University	273	695	89.4%	85.0	26.1
Utah Tech University (Dixie State)	25	38	44.7%	70.4	26.0
Southern Utah University	61	111	62.2%	73.5	26.7
University of Utah	215	441	71.7%	76.9	27.1
Utah State University	67	141	73.8%	78.3	26.7
Utah Valley University	40	94	69.1%	78.4	28.7
Western Governor's University	103	188	64.4%	74.6	34.6
Westminster College	18	26	19.2%	62.1	27.6

<b>First Time Testing Events (Utah)</b>								
	AUD		BEC		FAR		REG	
	Secs	%Pass	Secs	%Pass	Secs	%Pass	Secs	%Pass
<b>Weber State University</b>	26	65.4%	23	56.5%	29	58.6%	23	73.9%
Brigham Young University	187	85.6%	173	96.5%	182	86.3%	153	89.5%
Utah Tech University (Dixie State)	12	33.3%	10	60.0%	8	37.5%	8	50.0%
Southern Utah University	40	62.5%	21	71.4%	35	54.3%	15	66.7%
University of Utah	111	73.0%	111	75.7%	130	64.6%	89	75.3%
Utah State University	40	67.5%	37	75.7%	33	69.7%	31	83.9%
Utah Valley University	27	55.6%	22	81.8%	28	64.3%	17	82.4%
Western Governor's University	51	54.9%	49	81.6%	50	52.0%	38	71.1%
Westminster College	10	20.0%	6	33.3%	7	0.0%	3	33.3%

<b>All Testing Events (Utah)</b>							
	Cand Total	Secs Total	Secs FT* Total	Sec RE* Total	Pass Rate	Ave Score	Ave Age
<b>Weber State University</b>	74	157	101	56	59.2%	75.6	33.0
Brigham Young University	295	798	695	103	85.3%	83.8	26.6



Utah Tech University (Dixie State)	29	59	38	21	44.1%	69.6	26.4
Southern Utah University	78	164	111	53	57.3%	72.4	27.3
University of Utah	266	654	441	213	62.5%	74.9	28.3
Utah State University	85	203	141	62	70.4%	76.8	26.9
Utah Valley University	49	136	94	42	64.0%	76.8	28.9
Western Governor's University	123	309	188	121	58.6%	74.1	36.4
Westminster College	26	66	26	40	27.3%	65.3	29.7

\* FT = First Time; RE = Retake

All Testing Events (Utah)								
	AUD		BEC		FAR		REG	
	Secs	%Pass	Secs	%Pass	Secs	%Pass	Secs	%Pass
<b>Weber State University</b>	41	58.5%	33	57.6%	47	53.2%	36	69.4%
Brigham Young University	219	83.6%	189	93.7%	213	80.8%	177	84.2%
Utah Tech University (Dixie State)	21	33.3%	14	64.3%	14	28.6%	10	60.0%
Southern Utah University	52	55.8%	29	72.4%	55	50.9%	28	57.1%
University of Utah	167	62.9%	154	68.8%	197	56.3%	136	64.0%
Utah State University	57	66.7%	48	68.8%	50	74.0%	48	72.9%
Utah Valley University	38	52.6%	26	76.9%	44	61.4%	28	71.4%
Western Governor's University	75	53.3%	76	67.1%	95	47.4%	63	71.4%
Westminster College	25	28.0%	18	38.9%	12	8.3%	11	27.3%

Our CPA pass rates in AUD, FAR and REG are higher for all testing events as compared to Southern Utah University and Utah Tech University. As far as our direct competitors among public institutions, we lag Utah State University, Utah Valley, and University of Utah in pass rates. The SAT faculty hope that initiatives that we have engaged in since 2019 will help improve CPA pass rates and bring them in line with our direct competitors. When compared to Western Governor's University, our results are higher for AUD/FAR and lower for BEC/REG. Western Governor's University touts that their competency-based learning is superior to other pedagogical choices, but their CPA pass rates do not support this claim. It is interesting to note that the average age of Western Governor's University test takers is the oldest in the state at 36.4 years. The SAT at WSU is the second oldest in the state at 33.3 years.

iii) **Complete Table A2-1 Parts B, C and D only. Part A is included in Table 8-1 in the business report. Describe processes to encourage faculty to produce high-quality and impactful intellectual contributions.**

**Response:** We have separately uploaded Table A2-1 in which we present the characteristics (alignment, quality, and impact) of the SAT's portfolio of intellectual contributions. On the department level and as part of our GSBE Annual Review Process, faculty report on the progress of their intellectual contributions. The SAT Department Chair evaluates the quality of intellectual contributions produced by faculty and the evaluation is tied to merit raises when provided by the Utah State Legislature. On the college level, the GSBE awards fellowships every three years to faculty members that have excellent research quality and output. These fellowships carry an annual cash award that can be cashed out as salary (reduced by benefits) or used as research funds to support further faculty research. About half of the GSBE faculty are given awards. The GSBE has a Research Incentive Program (RIP) that awards faculty a monetary sum when they

publish quality peer-reviewed research. Faculty can apply for the award on an annual basis. The GSBE/University provide travel funds for faculty to present at conferences. The School of Accounting & Taxation has limited funds to supplement the GSBE/University allotment.

**Describe how the accounting unit collaborates with external stakeholders to create scholarship that informs theory, policy and/or practice of business.**

**Response:** The SAT faculty currently work with external stakeholders when creating scholarship that informs theory, policy, and practice of business. For example, one of our faculty members was able to work with the Institute of Management Accounts (IMA) to run experiments with participants at an IMA sponsored workshop. That same faculty also interviewed auditors to facilitate another research project. As another example, one of our tax faculty will have experts in the field read their working papers to get critical feedback. In the future, the SAT faculty will work with our Advisory Council to create scholarship that addresses areas of interest to their professional endeavors. Another faculty presents a yearly tax update to the Northern Chapter of the Utah Association of CPAs (UACPA). In the future, the faculty will discuss areas in the tax field with the Northern Chapter of the UACPA that they are interested in seeing future research address.

iv) Describe the accounting unit's financial model in relation to (or in the context of) the school including the primary sources of operational funding and how these funds are applied. Summarize current trends related to these resources since the last AACSB review. Identify 1 to 5 key strategic action items and the financial resources to achieve them. Include anticipated sources and timing of funding (see Standard A3).

**Response:** The primary source of operational funding (Education & General Fund) comes from the University through tuition revenue and appropriations from the Utah State Legislature. The faculty and staff salaries are provided by the University and budgeted by the University for each college. The SAT has no control over these funds. The University also provides funds for Current Expense, Instructional Wage, and Travel accounts. The Current Expense is used for postage, copies, office supplies, telephone charges, conference registration, software, etc. Instructional Wage is used to pay faculty overload and adjunct pay. Travel is used for travel expenses such as airfare, hotels, mileage, etc. The funds budgeted for these accounts are allocated by the University to the GSBE. The GSBE administration then allocates these funds to the departments. Once allocated to the SAT, then the SAT Department Chair can budget and use these funds throughout the academic year.

One strategic action item is that we have a faculty member retiring at the end of this academic year. We need to replace the position. This soon to be retired faculty member covers a required course in our undergraduate program and two required courses in our MACC program. We have not received a commitment to rehire for this departure. Without the funding, we will have some very complex issues.

## **B. Accounting Learning and Teaching**

i) **Describe the unit's processes for ensuring the accounting degree programs address the specific expectations related to the accounting discipline. When was the core, or base curriculum last updated and how?**

**Response:** As part of our strategic planning, we look for market driven change that will affect the SAT Mission and Goals in regard to curriculum. When we see these changes, the accounting faculty meet in Strategic Planning meetings to form a plan of action. The plan of action will utilize

the standing committees that we have in SAT Advisory Council and the GSBE for which we are part, in particular—the GSBE Curriculum Committee. The SAT faculty have been reviewing the CPA Evolution Model Curriculum to identify areas where we are deficient and make plans for filling any gaps. In conjunction with this review, we are currently reviewing our core/base curriculum. We have enlisted the SAT Advisory Council curriculum committee to help us with this process. The additions of our Accounting Data Analytics courses are a result of this process.

**ii) Describe the strategies deployed to develop accounting students and faculty competencies in learning relevant technology skills especially in the three primary areas of Information Technology, Data Analytics and technological agility. What are the unit's plans for incorporating future technologies?**

**Response:** Microsoft Excel is highlighted and applied throughout our undergraduate curriculum at both the Department and GSBE level. As a department, we have added projects utilizing Tableau and Power BI to many of our courses. For example, in our ACTG 2010, 2020, and 3110, we have projects that incorporate Tableau Dashboards and have students analyze these dashboards. In ACTG 3300, the students go a step farther and create the dashboards. As a faculty we have added an Undergraduate and Graduate Accounting Data Analytics course over the past couple of years. In these courses, our students use Power BI, Tableau, and Excel. As a faculty we are always looking for ways to incorporate new technologies. For example, our faculty are looking at Cryptocurrency to see how this may affect regulation and what type of policy responses will come if Cryptocurrency becomes more prevalent and is able to maintain relevance in the future. We are making sure students know how to use FASB Codification (purchased through the AAA) and Tax (CCH or RIA Checkpoint) research tools. This accompanied with critical thinking skills will help our students appropriately face future unseen challenges.

**iii) Provide an overview of major curricula revisions that have occurred since the last review. Describe how competencies and curricula reflect the input of stakeholders (i.e. employers, alumni). What curriculum revisions are planned for the future?**

**Response:**

Since our last review we have made the following curriculum changes:

- 1) Accounting Data Analytics Course added into our undergraduate curriculum
  - a. Removed second Business Law Course from undergraduate curriculum and placed as an elective in the graduate program.
- 2) Advanced Accounting Data Analytics Course added into our graduate curriculum
- 3) Standalone CPA Review class (FAR) added into our graduate curriculum
  - a. Responded to firms' desire to have our graduates complete more of the CPA exam prior to graduation.
  - b. Faculty worked with the UACPA to lower the credit hours required for sit for the exam to 120 hours in the state of Utah (licensure continues to require a Master's Degree)
- 4) Audit CPA review component added into our Advanced Auditing class

Future curriculum revisions: The SAT Faculty have newly formed their Advisory Council. One of the committees of the Advisory Council is a Curriculum Committee. The SAT faculty will work with the Advisory Council Curriculum Committee to seek direction on future curriculum changes.

iv) Provide a robust description of the accounting unit’s assurance of learning (AoL) program, including:

- When and how measures are collected,
- How accounting faculty are meaningfully involved in assurance of learning,
- A description of where the unit uses direct vs. indirect measures,
- Describe how the curriculum was revised due to the school’s AoL process,
- Discuss areas where learners have not met the competency goals set and how the unit takes action in such cases,
- Be prepared for the peer review team to spot check on site AoL plans for any given degree program, competencies, and measures of success. AoL plans should exist for each degree program.

**Response:**

**Undergraduate Accounting Degree - Assessment Plan and Results for Most Recently Completed Accreditation Cycle**

In an effort to improve our documentation supporting and demonstrating the School of Accounting and Taxation’s AoL program, the accounting faculty worked together (during the Spring 2019 semester) to create a curriculum map for the undergraduate accounting program. During this process, the faculty agreed that the program’s Competency Goals and Learning Objectives should be analyzed and revised.




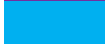



Following are the original goals and objectives before revision:

<b>Competency Goals</b>	<b>Learning Objectives</b>
Understand the professional role played by accountants in society	Demonstrate an understanding of the professional, ethical, and regulatory role of accounting in society
Effectively utilize the accounting cycle	Be proficient with the key steps in the accounting cycle
Understand the audit process	Demonstrate knowledge of audit, control and detection risks
Be proficient with accounting information systems and controls	Be proficient with accounting information solutions
	Document accounting processes & controls
Understand tax law and compliance	Apply the appropriate tax law and compliance forms to complete individual tax returns
Effectively use research tools	Utilize relevant Internet sites and research databases as resources to gather information
Be globally informed	Understand implications of internationalization of business on accounting practices

The accounting faculty concluded that many of the Competency Goals would be better characterized as Learning Objectives. Moreover, due to the specificity of a number of the Learning Objectives, assessment tended to be course-based rather than program-based.

Over the course of one AoL-specific meeting and a number of subsequent department meetings, the accounting faculty revised the program's Competency Goals and Learning Objectives and created the following curriculum map:

Accounting Curriculum Mapping Worksheet												
		ACTG 2010	ACTG 2020	ACTG 3110	ACTG 3120	ACTG 3130	ACTG 3300	ACTG 3400	ACTG 3750	ACTG 4510	ACTG 4140	ACTG 4440
<b>Learning Objectives</b>												
Demonstrate knowledge of key accounting concepts	Understand standards, laws, regulations, and processes applicable to professional accounting	Yellow	Yellow	Assessment Point	Light Blue	Light Blue	Brown	Purple	Purple	Purple	Purple	Purple
Be ethically aware	Demonstrate an understanding of the professional, ethical, and regulatory role of accountants in society	Yellow	Yellow	Red	Red	Red	Red	Purple	White	Purple	Brown	White
Be analytical and critical thinkers	Identify accounting issues	Yellow	Yellow	Light Blue	Purple	Assessment Point	Red	White	Purple	Brown	Purple	White
	Utilize relevant research resources to gather information	White	White	White	Purple	Purple	White	Assessment Point	White	Purple	Brown	White
	Generate and compare alternatives and propose solutions	White	Yellow	Light Blue	Light Blue	Light Blue	Brown	Light Blue	Purple	Brown	Brown	Purple
Be effective communicators	Demonstrate professional written communication skills	White	White	White	White	White	White	Brown	Purple	Brown	Green	White
	Demonstrate professional oral communication skills	White	White	Yellow	White	Yellow	White	White	White	Brown	Green	White
Be globally informed	Understand implications of internationalization of business on accounting practice	White	White	Yellow	Yellow	White	White	White	White	White	Purple	White

	Apply		I, R, A
	Reinforce		I, R
	Introduce		R, A
	Assessment Point		

The curriculum map demonstrates a program-based AoL program. While there is a single assessment point for each Learning Objective, if performance falls short of the established target, the department can use the map to identify possible “closing the loop” activities throughout the entire program of study. Curricular improvements can be made in a number of courses to reinforce each learning objective.

The revised goals and objectives were introduced in the middle of the current Continuous Improvement Review cycle. Performance was measured in Spring 2018 and 2019 based on the original (and now revised) AoL program. Performance was measured under the new program (based on the curriculum map) beginning in Spring 2020.

Historically, the undergraduate accounting program measured student performance every year, typically in the Spring semester. Closing the loop activities were implemented each Fall. Based on the latest AACSB guidance surrounding assurance of learning (AACSB AoL White Paper Accreditation Standard 8 (2013 Business Standards): Curricula Management and Assurance of Learning: An Interpretation), beginning in Spring 2018, student performance is measured every two years. This will allow for more thoughtful and meaningful closing the loop activities. Moreover, the new cycle of measuring every two years will allow time to truly evaluate whether closing the loop activities are successful before attempting to introduce new activities or curricular changes.

**Appendix A - Undergraduate Accounting Degree AOL**, contains a summary of our AoL program for the most recent reporting cycle (July 1, 2018 through June 30, 2023). We provide a table for each Competency Goal that lists relevant learning objectives as well as the performance target for the assessment of each objective. The table describes how, when, and where performance is assessed. We then provide actual results for each direct and indirect measure of student performance along with curricular changes made in the courses that introduce, reinforce, and/or apply the learning objective. These changes are our “closing the loop” activities. We provide the results for our direct measures of student performance collected in Spring 2018. While Spring 2018 was part of our last reporting cycle, faculty identified “closing the loop” activities in this semester that were implemented in the current reporting cycle. The Spring 2018 data is included to provide a comprehensive review of the department’s AoL efforts in the current reporting cycle.

**Summary for Undergraduate Accounting Degree AOL:** Overall, the performance target was met for most learning objectives for most semesters. Performance fell slightly below the target for the objectives “Utilize relevant research resources to gather information” (78%) and “Generate and compare alternatives and propose solutions” (77%) in Spring 2022. Performance was also below the target for the objective “Understand implications of internationalization of business on accounting practice” in Fall 2021 (78%) and Spring 2022 (67%). These results were shared with the accounting faculty so that they could be considered when developing new closing the loop activities.

## **Master of Accounting Degree - Assessment Plan and Results for Most Recently Completed Accreditation Cycle**

To improve our documentation supporting and demonstrating the School of Accounting & Taxation's AoL program, the Master of Accounting faculty worked together (during the Spring 2019 semester) to create a curriculum map for the MAcc program (similar to the Undergraduate Accounting Degree). The MAcc faculty retained the existing Competency Goals and Learning Objectives. Faculty members completed a curriculum mapping worksheet for each course offered in the MAcc program to identify which of the learning objectives are introduced, reinforced and/or applied in the course.

This curriculum map will help facilitate a program-based AoL program. While there is a single assessment point for each Learning Objective, if performance falls short of the established target, the department can use the map to identify possible "closing the loop" activities throughout the entire program of study. Curriculum improvements can be made in a number of courses to reinforce each learning objective.

Similar to the undergraduate degree, starting in Spring 2018, student performance is measured every two years.

**Appendix B – MAcc Degree AOL**, contains a summary of our AoL program for the most recent reporting cycle (July 1, 2018 through June 30, 2023). Tables and results are consistent with those provided for the undergraduate accounting degree.

**Summary for MAcc Degree AOL:** Overall, the performance target was met for most learning objectives for most semesters. Performance fell slightly below the target for the objective, "Apply the appropriate auditing standards to design and conduct an audit" (60%) in Spring 2022. Performance was also below the target for the objective "Understand international accounting practice" (60%) in Fall 2021. These results were shared with the MAcc faculty so that they could be considered when developing new closing the loop activities.



MACC Curriculum Mapping Worksheet								
		MACC 6120	MACC 6130	MACC 6160	MACC 6330	MACC 6560	MACC 6580	MACC 6610
<b>Learning Objectives</b>								
Be effective researchers and communicators	Utilize relevant Internet sites and research databases as resources to gather information.	Apply	Assessment Point		Apply	Apply		Apply
	Prepare professional and persuasive letters and memos	Reinforce	Assessment Point	Apply	Apply	R, A		Apply
Understand standards, laws & regulations applicable to professional accounting.	Apply the appropriate accounting standards to prepare financial statements.	Assessment Point	Apply	R, A	R, A	Reinforce		
	Apply the appropriate auditing standards to design and conduct an audit.					I, R	Apply	
Be ethically aware.	Systematically analyze ethical issues in accounting.		Apply	R, A	Apply	I, R	R, A	
Be analytical thinkers.	Systematically evaluate accounting issues, generate & compare alternatives, and propose solutions.	Apply	Apply	R, A	Apply	Reinforce	R, A	Assessment Point
Be globally informed	Understand international accounting practice.	I, R			Introduce			

	Apply		I, R, A
	Reinforce		I, R
	Introduce		R, A
	Assessment Point		

## **Master of Taxation Degree - Assessment Plan and Results for Most Recently Completed Accreditation Cycle**

To improve our documentation supporting and demonstrating the School of Accounting and Taxation's AoL program, the Master of Taxation faculty worked together (during the Spring 2019 semester) to create a curriculum map for the MTax program (similar to the Undergraduate Accounting Degree and MAcc Degree). The MTax faculty retained the existing Competency Goals and Learning Objectives. Faculty members completed a curriculum mapping worksheet for each course they teach to identify which of the learning objectives are introduced, reinforced and/or applied in the course.

This curriculum map will help facilitate a program-based AoL program. While there is a single assessment point for each Learning Objective, if performance falls short of the established target, the department can use the map to identify possible "closing the loop" activities throughout the entire program of study. Curriculum improvements can be made in a number of courses to reinforce each learning objective.

Similar to the undergraduate and MAcc degrees, starting in Spring 2018, student performance is measured every two years.

**Appendix C - MTax Degree AOL**, includes a summary of our AoL program for the most recent reporting cycle (July 1, 2018 through June 30, 2023). Tables and results are consistent with those provided for the undergraduate accounting and MAcc degrees.

**Summary for MTax Degree AOL:** Overall, the performance target was met for most learning objectives for most semesters. Performance fell slightly below the target for the objectives "Utilize relevant tax research databases as resources to gather information" (75%), "Prepare well-written letters and memos," (75%), "Accurately complete income tax returns" (75%), and "Demonstrate an understanding of the tax law" (75%) in Summer 2021. Performance was also below the target for the objective "Familiarity with international tax issues" in Summer 2021 (50%), Fall 2021 (58%), and Spring 2022 (50%). These results were shared with the MTax faculty so that they could be considered when developing new closing the loop activities.

MTax Curriculum Mapping Worksheet											
		MTax 6400	MTax 6405	MTax 6410	MTax 6430	MTax 6437	MTax 6455	MTax 6460	MTax 6470	MTax 6487	MTax 6490
<b>Learning Objectives</b>											
Be effective researchers and communicators	Utilize relevant tax research databases as resources to gather information.										
	Prepare well-written letters and memos.										
Understand and comply with tax laws and regulations	Accurately complete income tax returns.										
	Demonstrate an understanding of the tax laws.										
Be ethically aware.	Understand ethical issues and professional standards in tax practice.										
Be analytical thinkers.	Systematically evaluate tax issues, generate & compare alternatives, and propose solutions.										
Be globally informed	Familiarity with international tax issues.										

Apply	I, R, A
Reinforce	I, R
Introduce	R, A
Assessment Point	

v) Describe how your learner demographics and enrollment trends have changed over time. What are the implications for your future strategies in recruitment and retention of learners?

**Response:** Below are the SAT Undergraduate, MACC, and MTAX enrollments. The numbers show declining enrollments. This has increased the SAT Faculty efforts to work on recruiting and retaining new students. The SAT Faculty have instituted the UACPA Money Camp to connect with high school students. We are also working to make sure there is minimal use of adjuncts in the introductory accounting classes (or making sure the adjuncts are outstanding). We have streamlined the admissions process into the MACC/MTAX programs to not require a GMAT score except in predefined circumstances (e.g., GPA lower than we would normally accept). We have also added an automatic admittance process into the MACC/MTAX programs for our undergraduate students that perform at a preset level. We will continue to implement strategies to increase our enrollment numbers in both our undergraduate and graduate accounting/taxation programs.

School of Accounting & Taxation Undergraduate Enrollment (Full Time Equivalent)									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	218.7	208.3	212.5	209.2	196.1	194.2	206.4	190.7	185.5

School of Accounting & Taxation Undergraduate Graduation Numbers									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	84	90	87	84	81	74	67	67	68

School of Accounting & Taxation MACC Enrollment (Full Time Equivalent)									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	41.4	26.2	25.8	29.5	15.1	20.7	18.2	20.5	17.3

School of Accounting & Taxation MACC Graduation Numbers									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	26	20	17	22	12	14	10	13	15

School of Accounting & Taxation MTAX Enrollment (Full Time Equivalent)									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	36.0	38.4	26.2	33.7	30.5	46.5	42.0	31.4	37.7

School of Accounting & Taxation MTAX Graduation Numbers									
Year	2013	2014	2015	2016	2017	2018	2019	2020	2021
Number	18	32	20	20	16	30	29	22	24

vi) Summarize how high-quality teaching is encouraged, supported, and developed. Summarize continuous improvement activities for faculty focused on teaching enhancement.

**Response:** At the end of each year, the Dean has each faculty member in the GSBE fill out a faculty annual report. The report is forward to the Department Chair for the SAT and the department chair uses this annual report to evaluate each faculty member. The annual report contains a summary of a faculty member's teaching, research, and service activities for the

calendar year. When the university is allotted funds from the Utah State Legislature for merit raises, these funds are distributed to faculty based on their Department Chair evaluation. The Department Chair ranks each faculty member as Significantly Exceeds Expectations, Exceeds Expectation, Meets Expectations, or Does Not Meet Expectations. In conjunction with this annual evaluation, the GSBE awards fellowships every three years to faculty members that are consistently rated as excellent teachers. These fellowships carry an annual cash award.

The GSBE annually awards the Alston Excellence in Teaching Award and Weber State University annually awards the Presidential Teaching Excellence Award. The Alston Excellence in Teaching Award has been awarded to two accounting faculty members in this review cycle. Darcie Costello was given the award for the 2018-2019 academic year and Loisanne Kattelman was given the award in the 2020-2021 academic year. Two of our faculty have also received the Presidential Teaching Excellence Award. Lisa Hopkins received the award in 2018 and Loisanne Kattelman received the award in 2021

The GSBE began a Brown Bag Teaching Series in 2020 to give faculty and external peers an opportunity to present best practices for teaching. The GSBE organizers of the Brown Bag Teaching Series have meetings multiple times each semester. Topics have included discussions on best practices in a virtual setting and research on the performance of students in face-to-face compared to virtual settings. All faculty in the GSBE are invited to attend and lunch is provided.

On a department level and as funds are available, the SAT Department Chair provides support for faculty to attend conferences that will improve teaching. For example, in 2022 we had a faculty attend the American Accounting Association (AAA) Intensive Data Analytics Workshop. The faculty was asked to report on whether the conference would be valuable for other SAT faculty. The faculty was also invited to share with the rest of the SAT faculty items that would benefit the SAT. As faculty have SAT support to join the AAA, they are also encouraged to take advantage of the Webinar Series on Accounting Research and Education (weARE). The weARE webinars are presented monthly and often are focused on improving teaching.

### **C. Accounting Academic, Professional Engagement and Professional Interactions**

**i) Describe the unit's strategies supporting accounting faculty engagement with the practice of accounting and provide examples of faculty engagement with the profession. Examples may include consulting, executive education development and presentation, professional education experiences, and faculty internships**

**Response:** As a School of Accounting & Taxation we encourage our faculty to be involved in the profession through membership or participation with the Utah Association of CPAs (UACPA), AICPA, or American Accounting Association (AAA). The SAT provides funding for membership in these associations. Some examples of engagement include Lisa Hopkins, Loisanne Kattelman, and James Hansen participating in the UACPA Leadership Council. As mentioned previously, Darcie Costello works with the Northern Chapter of the UACPA to provide annual tax updates. Loisanne Kattelman organizes the UACPA Money Camp with representatives from our SAT Advisory Council and encourages SAT faculty to participate.

The AAA has accounting professionals at their annual, regional, and section meetings. The GSBE provides funding for travel to the AAA meetings and the SAT supplements this funding. All SAT faculty are invited to attend SAT Advisory Council meetings. The structure of the SAT Advisory Council meetings provides opportunities for SAT faculty to engage with the profession.

Ryan Pace recently stepped down as the director of the MACC program. He did this so he could focus more time on the Center for Tax Education & Research. The Center for Tax

Education & Research has an Advisory Council that is focused on improving the tax course offerings in our undergraduate accounting and MTAX programs. The faculty involved with the center will also explore opportunities to offer continuing professional education which will also help the SAT engage with the profession.

As will be described in the next section, the SAT faculty are supported in maintaining professional accounting credentials. Maintaining these credentials give faculty additional opportunities to engage with the profession.

**ii) Describe the professional accounting credentials (including certifications, qualifications, and licenses) held by the unit's faculty, as well as their experience in the field and the accounting unit's support for attaining and maintaining professional credentials.**

**Response:** Of our three tenure-track junior faculty, one is a CPA with Big Four and Public Accounting experience, the second is a Certified Fraud Examiner (CFE) and a CPA with Big Four experience, and the third is a Chartered Certified Accountant and Certified Internal Auditor (CIA) with Big Four and Internal Audit Experience.

Of our six tenured faculty, one is a CPA and CISA with public accounting experience with Grant Thornton, the second is CPA with experience in public company corporate roles, the third is a CPA with Big Four experience, the fourth is a JD and LLM and clerked for a chief judge in an appeals court, the fifth is a JD and LLM and was a practicing attorney in Utah and Arizona, the sixth has no professional certifications but has been active in the Consortium for Advance Management – International (CAM-I).

Of our three instructors, one is a CPA with public accounting experience and the second is a CPA with public accounting experience,

The department provides funding for each faculty member with a professional designation to renew their license and get the necessary continuing professional education or continuing legal education to maintain licensure.

**iii) Summarize policies guiding faculty in support of the qualifications to support mission achievement and to be relevant and current for the classroom teaching responsibilities.**

**Response:** The SAT follows the same policies as the GSBE for support of faculty qualifications. As mentioned previously, at the end of each year, the Dean has each faculty member in the GSBE fill out a faculty annual report. The report is forwarded to the Department Chair of the SAT and the department chair uses this annual report to evaluate each faculty member. The annual report has each faculty declare their faculty status (i.e., SA, PA, etc.). The SAT faculty qualifications and professional credentials tie directly to the SAT Mission Principles of education, research, and community and provide each SAT faculty with the relevance and currency that allow them to effectively teach our accounting courses.

**ITEM #3: ACCOUNTING STANDARDS TABLES**

- **Table A2-1 (Parts B-D only)** – Uploaded to AACSB myAccreditation.
- **Table A6** – Uploaded to AACSB myAccreditation.

**ITEM #4: STRATEGIC PLAN**

- **Strategic plan** - Uploaded to AACSB myAccreditation.

**ITEM #5 ADDENDUM (optional)**

- **Appendix A – Undergraduate Accounting Degree AOL** - Uploaded to AACSB myAccreditation.
- **Appendix B – MACC Degree AOL** - Uploaded to AACSB myAccreditation.
- **Appendix C – MTAX Degree AOL** - Uploaded to AACSB myAccreditation.

**Table A2-1 Intellectual Contributions of the Accounting Academic Unit**

**Part B: Alignment with Mission, Expected Outcomes, and Strategy**

**Provide a qualitative description of how the portfolio of intellectual contributions is aligned with the mission, expected outcomes, and strategy of the accounting academic unit**

The School of Accounting & Taxation (SAT) Mission Statement states there are three principles central to our mission. The second principle states the following: Research – The second is the application of theory to practice through applied research and scholarship, and the utilization of applied research to further learning in the classroom and through co-curricular activities.

Our faculty are engaged in innovative research that informs the curriculum we teach. We also believe that staying active in research (whether basic, applied, or teaching research) also helps us to be better teachers.

One of the outcomes of our strategic plan is as follows: Advance the ability of faculty to publish and present intellectual contributions in accordance with Goddard School guidelines.

The SAT faculty's portfolio of intellectual contributions are aligned with our mission, outcomes, and strategy as demonstrated in Parts C and D below.



**Part C: Quality of the Five-Year Portfolio of Intellectual Contributions**

**Provide evidence demonstrating the quality of the above five-year portfolio of intellectual contributions. Accounting academic units are encouraged to include qualitative descriptions and quantitative metrics and to summarize information in tabular format whenever possible.**

Publication Location	2019 ABDC Journal Quality List Ranking*	2021 Washington & Lee Law Journal Rankings**
Advances in Accounting (3 Articles)	A	Not Included
Advances in Taxation	B	Not Included
AIS Educators Journal	C	Not Included
Auditing: A Journal of Practice and Theory	A*	Not Included
Behavioral Research in Accounting	A	Not Included
Cost Management	C	Not Included
International Journal of Managerial Finance (3 Articles)	A	Not Included
Journal of Accounting, Auditing and Finance	A	Not Included
Journal of Legal Studies in Business	C	Not Included
Management Accounting Research	A*	Not Included
Managerial Auditing (2 Articles)	A	Not Included
Managerial Finance	B	Not Included
Review of Financial Economics	B	Not Included
Tax Notes (2 Articles)	C	Ranked #247 (Overall – All Subjects); #5 (Taxation)
The Accounting Review	A*	Not Included
The Tax Lawyer	B	Not Included
Utah Law Review	Not Included	Ranked #70 (Overall – All Subjects)

\* The 2019 ABDC Journal Quality List can be found at: <https://abdc.edu.au/research/abdc-journal-quality-list/>

\*\* The 2021 Washington & Lee Law Journal Rankings can be found at: <https://managementtools4.wlu.edu/LawJournals/>

**Part D: Impact of Intellectual Contributions**

**Provide evidence demonstrating that the unit’s intellectual contributions have had an impact on the theory, practice, and/or teaching of accounting, business, and management. To demonstrate impact, whenever possible, the accounting academic unit is encouraged to include qualitative descriptions and quantitative metrics and to summarize the information in tabular format. Evidence of impact may stem from intellectual contributions produced beyond the five-year AACSB accreditation review period.**

Publication Location	Google Scholar Citations	Other Evidence of Impact	
Advances in Accounting - 2018	48	Thomson Reuters Bi-Monthly Publication	
Advances in Accounting - 2020	3		
Advances in Taxation - 2020	3		
AIS Educators Journal - 2017	3		
Auditing: A Journal of Practice and Theory - 2022	53		
Behavioral Research in Accounting - 2018	15		
Cost Management	No citations reported		
International Journal of Managerial Finance - 2018	1		
International Journal of Managerial Finance - 2020	1		
Journal of Accounting, Auditing and Finance - 2020	46		
Management Accounting Research - 2020	17		
Managerial Auditing – 2020	5		
Managerial Finance - 2019	6		
Review of Financial Economics - 2020	9		
Tax Notes (2 Articles)	No citations reported		Over 150,000 Tax Professional Subscriptions
The Accounting Review - 2021	9		
The Tax Adviser - 2018	No citations reported		AICPA publication – 421,000 AICPA members
The Tax Lawyer - 2017	7		
Utah Law Review - 2020	4		

Notes: The School of Accounting & Taxation (SAT) follows the Goddard School of Business & Economics (GSBE) policy for faculty to maintain Scholarly Academic (SA) status. GSBE Faculty Qualification Guidelines require two peer-reviewed journals articles in a five-year period or one peer-reviewed article in a five-year period for a faculty member in an administrative position. The GSBE administration and faculty are working on updating the Faculty Qualifications document. One important change in the revised document will be for quality to be measured using a journal’s inclusion in an externally created journal quality list (e.g., 2019 ABDC Journal Quality List). Over the five-year CIR reporting period (2017 to 2022), all nine of our SAT SA faculty have had a publication in a journal that appears on the 2019 ABDC Journal Quality List.

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

<b>All Courses Taught<sup>5</sup></b>	<b>List Minimum Qualifications or Credentials for Faculty Assignment to Each Course</b>	<b>List Current or Emerging Technology Deployed in Each Course</b>	<b>List All Faculty Assigned to Teach this Course for the Most Recent Academic Year<sup>6</sup></b>
<b>Undergraduate Program</b>			
ACTG 2010 – Survey of Accounting I (Financial)	Masters in Accounting/Taxation or CPA w/ significant experience	Tableau Dashboards Excel	Courtney Bassett Valerie Chambers James Hansen Derek Hardy Lisa Hopkins Loisanne Kattelman
ACTG 2020 – Survey of Accounting II (Managerial)	Masters in Accounting/Taxation or CPA w/ significant experience	Tableau Dashboards Excel	Courtney Bassett Jeff Davis Loisanne Kattelman
ACTG 3110 – Intermediate Financial Accounting I	Masters in Accounting/Taxation or CPA w/ significant experience	Tableau Dashboards Excel	Lisa Hopkins
ACTG 3120 – Intermediate Financial Accounting II	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel Tableau FASB Codification	James Hansen Weiwei Wang
ACTG 3130 – Accounting Data Analytics	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel Tableau Power BI	Weiwei Wang
ACTG 3300 – Cost Accounting	Masters in Accounting/Taxation or CPA w/ significant experience	Tableau Dashboards Excel (w/ Dashboards)	Andrea Gouldman
ACTG 3400 – Taxation of Individuals	Masters in Accounting/Taxation or CPA w/ significant experience	RIA Checkpoint (or CCH) ProConnect	Eric Smith Darcie Costello
ACTG 3750 – Accounting & Information Systems	Masters in Accounting/Taxation or CPA w/ significant experience	QuickBooks Microsoft Excel Microsoft Access	Jeff Davis

ACTG 4140 – Accounting for Global and Complex Entities	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel	Weiwei Wang David Malone
ACTG 4440 – Taxation of Business Entities	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
ACTG 4510 – Auditing	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel	Valerie Chambers
All Courses listed for the Undergraduate Program are required to complete the program			
<b>Specialized Master's Program A – MTAX</b>			
MTAX 6210 – Business Law & Legal Liability	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MTAX 6400 – Tax Research & Procedure*	Masters in Accounting/Taxation or CPA w/ significant experience	RIA Checkpoint CCH RIA	Darcie Costello
MTAX 6405 – Accounting for Income Taxes*	Masters in Accounting/Taxation or CPA w/ significant experience		Darcie Costello
MTAX 6410 – International Taxation	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MTAX 6430 – Advanced Individual Taxation*	Masters in Accounting/Taxation or CPA w/ significant experience		Eric Smith
MTAX 6437 – State & Local Tax/Exempt Orgs	Masters in Accounting/Taxation or CPA w/ significant experience		Eric Smith
MTAX 6455 – Gifts, Estates, Trusts, and Real Estate Taxation	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MTAX 6460 – Advanced Corporate Taxation*	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MTAX 6470 – Advanced Partnership Taxation*	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MTAX 6487 – Retirement Plans	Masters in Accounting/Taxation or CPA w/ significant experience		Eric Smith
MTAX 6490 – Mergers, Acquisitions, Consolidations	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace

MTAX 6700 – CPA Examination Review: FAR	Masters in Accounting/Taxation or CPA w/ significant experience		James Hansen
* Courses that are required for the MTAX Program			
<b>Specialized Master's Program B - MACC</b>			
MACC 6120 – Financial Accounting and Reporting**	Masters in Accounting/Taxation or CPA w/ significant experience	Excel FASB Codification	Weiwei Wang
MACC 6130 – Governmental and Non-Profit Accounting**	Masters in Accounting/Taxation or CPA w/ significant experience	FASB GASB Codification	David Malone
MACC 6160 – Financial Statement Analysis**	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel	Terri Morgan
MACC 6210 – Business Law & Legal Liability	Masters in Accounting/Taxation or CPA w/ significant experience		Ryan Pace
MACC 6330 – Strategic Management Accounting**	Masters in Accounting/Taxation or CPA w/ significant experience		David Malone
MACC 6560 – Advanced Auditing**	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel UiPath (Robotic Process Automation)	James Hansen
MACC 6580 – Internal Auditing	Masters in Accounting/Taxation or CPA w/ significant experience	Microsoft Excel	Valerie Chambers
MACC 6610 – Advanced Accounting Information Systems**	Masters in Accounting/Taxation or CPA w/ significant experience	Excel ACL Tableau SQL	Jeff Davis
MACC 6700 – CPA Examination Review: FAR	Masters in Accounting/Taxation or CPA w/ significant experience		James Hansen
** Courses that are required for the MTAX Program			

<sup>5</sup> List of all accounting courses offered by the School of Accounting & Taxation, organized by Undergraduate and Specialized Master's Programs.

<sup>6</sup> Vita will be made available upon request by peer review team

## **Addendum Files**

- CIRApplication\_Acct\_Weber State University - Goddard School.pdf
- WeberStateU\_CIR2Decltr\_Acctg\_JAN18.pdf
- WeberStateU\_AcctgTeamRpt\_Oct17.pdf
- WeberStateU\_Decltr\_ExtendCIR2\_AAC\_Jan19.pdf
- Weber State-PRT Report-December 2018.pdf
- Weber State University, John B. Goddard School of Business & Economics - School Profile Report.pdf
- Appendix A - Undergraduate Accounting Degree AOL.pdf
- Appendix B – MACC Degree AOL.pdf
- Appendix C - MTAX Degree AOL.pdf

*If you would like to view these documents please see the organization's addendum tab*