



CONTINUOUS IMPROVEMENT REVIEW PEER REVIEW TEAM REPORT FOR ACCOUNTING ACCREDITATION

The AACSB International Peer Review Team has completed its review for:

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, Utah 84408-3801

United States

Accounting Degree Level(s) Offered: Undergraduate, Masters

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

I: Peer Review Team Recommendation

The peer review team recommends **Extension of Accreditation** of the degree programs included in the scope of accreditation offered by Weber State University. This recommendation reflects the opinion of the peer review team only and will be reviewed by the Accounting Accreditation Committee during the next scheduled meeting on 2023-03-28. The primary role of the Accounting Accreditation Committee is to ensure consistent application of the AACSB International accreditation standards and processes across peer review teams.

Concurrence by the Accounting Accreditation Committee and ratification by the Board of Directors are required prior to the confirmation of the accreditation extension. Following ratification by the Board of Directors, the Official Representative of the school will be notified initially via email and subsequently by letter from AACSB. The applicant must wait until the Board of Directors ratifies the recommendation before making any public announcement.

Within ten days following the visit, the team provides the peer review team report to the school and the Accounting Accreditation Committee Chair. Prior to issuing the final report to the school and the Accounting Accreditation Committee, the school should be provided a review of the report in order to offer any clarifying comments and corrections related to factual information noted in the report. The school may also submit a response to the Accounting Accreditation Committee (aac@aacsb.edu) within ten business days of receipt of the final peer review team report.

II: Accreditation Standards Issues

1. Identified by the prior Peer Review Team

One issue from the CIR2 letter dated March 15, 2018:

- The accounting academic unit articulates a clear and distinctive mission, the expected outcomes this mission implies, and the strategies it will employ to achieve these outcomes. (Standard A1)

The CIR2 team deemed this issue resolved in a satisfactory manner based on the CIR2 Decision/Extension Letter dated March 9, 2019.

Two issues from the CIR2 Decision/Extension Letter dated March 9, 2019:

- 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. (2013 Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions; 2018 Standard A6: Accounting Faculty Sufficiency, Credentials, Qualifications, and Deployment)

The School of Accounting and Taxation (SAT) has appropriately addressed the previous review team's concerns regarding faculty qualifications. The SAT applies the faculty qualifications criteria of the Graduate

School of Business and Economics (GSBE), and these criteria are specified in the GSBE CIR Report. Based on review of CVs for the 14 current faculty and consistent with GSBE Table 3-1, the SAT has 9 full-time Scholarly Academics (SA) representing 71.83% in Table 3-1, 1 full-time Practice Academic (PA), 2 full-time Instructional Practitioners (IP), and 2 part-time IPs. All 3 faculty who teach Master of Taxation (MTAX) courses are SA. Six of seven faculty who teach Master of Accounting (MACC) courses are SA.

- 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. (2013 Standard A3: Financial Strategies and Allocation of Resources; 2018 Standard A3: Financial Strategies and Allocation of Resources)

The SAT reports that only one faculty member now receives endowment funds for that person's role in the GSBE entrepreneurship program.

2. Identified by this Peer Review Team that Must Be Addressed Prior to the Next Peer Review Team Visit

Standard A4 requires that "The accounting academic unit uses well-documented, systematic processes for ... demonstrating that degree program learning goals have been met." The 2020 Interpretive Guidelines for AACSB Standard 5 discuss closing the loop and state that closing the loop involves using "data from the second measure ... to judge whether the curriculum improvements that were driven by the first round of data/results have been effective in helping students learn and/or perform better." During the next review cycle, the SAT needs to clearly highlight and discuss its use of AoL results to judge whether student learning improved for the goals/objectives that were not met for each program during this current cycle and the next cycle, as needed. This discussion should compare results across time for the direct measures and should also explain the SAT's interpretation of how the indirect measures indicate student learning improvements based on the process and curriculum changes made to address potential deficiencies.

Standard A5 requires that "...accounting degree programs include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business." The minimal use of technology skills development learning experiences (in only one course) in the Master of Taxation program needs to be addressed. In response to peer review team questions, the faculty noted that the MTAX program focuses on tax law and research using the Internal Revenue Code and other authoritative literature. During the next review cycle, the faculty should further discuss how Standard A5 applies to the MTAX program. In particular, the SAT should seek and consider input from practitioners, MTAX program alumni, and current learners regarding appropriate technology skills and then consider implementation of learning experiences in the MTAX program to develop and enhance learners' technological agility. The SAT acknowledges in the CIR that it needs to put a process in place to review and intentionally increase technological agility learning experiences in the curriculum. The review team agrees and encourages the SAT to implement this process to benefit all three programs.

III: Peer Review Team Observations and Feedback that Form the Basis for Judgment for the Recommendation

1. Strategic Management and Innovation:

The SAT reorganized its strategic planning process in 2017-2018. This resulted in a systematic approach to on-going review of strategic initiatives and evaluation of outcomes that support the SAT's six mission-driven goals. The strategic planning diagram provided in the SAT's Strategic Plan document submitted with its CIR presents the involvement of multiple constituents (faculty, advisory council, and others) and the use of data and other sources for driving innovations. The SAT CIR Executive Summary lists activities and accomplishments related to each of the SAT's goals. These outcomes of strategic initiatives display innovation, impact, and engagement and provide evidence of successful deployment of the SAT's strategic planning process.

The SAT mentions in its self-assessment that it could be more deliberative in moving strategies forward. The peer review team suggests that the SAT complete a more formal review and potential revision of its 2017-2022 Strategic Plan to focus its efforts and actions for the next five years. This can be completed within the SAT's existing strategic planning process. This review will allow the SAT to re-evaluate strategic priorities, identify champions for implementation of strategic action plans, and enhance the use of outcomes data to support its plan of action for the next year. The table included in the SAT's Strategic Plan document illustrates the SAT's

effective monitoring of and periodic decisions about its current strategic initiatives. This is an effective tool that the SAT is using in its strategic planning process.

The SAT mission emphasizes applied research and scholarship that advances contemporary practice in accounting and business. In the SAT's response to pre-visit questions, the SAT provided an update to the GSBE Table 8-1 Part A to show the Summary of Intellectual Contributions for Accounting (without the inclusion of Finance). This table provides evidence that a substantial portion (> 78 percent) of accounting participating faculty are producing intellectual contributions and that the portfolio mix is consistent with the SAT's mission (45.5 percent Applied, 35.5 percent Basic, and 19 percent Teaching/Learning). The SAT provides additional evidence in Table A2-1, Parts B, C, and D that demonstrates mission alignment, quality, and impact of the SAT's portfolio of intellectual contributions. Over 45 percent of peer-reviewed publications (13 of 28.8) are in A or A* journals. Publications are being cited based on Google Scholar Citations or are published in journals that are widely subscribed to by practitioners and academics. This evidence is supported by details in the faculty members' CVs and a few additional examples provided in the SAT's response to pre-visit questions.

The SAT relies primarily on funds allocated to it by WSU and GSBE. One of the SAT's strategic priorities is to enhance external support, and the SAT intends to work with its Development Director and Advisory Council on this. External support would provide additional resources to support student scholarships and engagement activities as well as faculty development in teaching and research. The peer review team wants to emphasize the SAT's need to hire another MTAX faculty member and to hire to replace a faculty member who is retiring. Without these critical faculty resources as early as the Fall 2023 semester, the SAT could be challenged to deliver the appropriate level of quality and rigor in its courses and might not be able to meet student enrollment demands.

2. Participants:

STUDENTS:

The SAT provides tables showing nine years (2013 through 2021) of full-time equivalent enrollment and graduation numbers (degrees conferred) for each of the three accounting programs (see CIR report page 28). Undergraduate enrollment ranged from a high of 218.7 in 2013 to a low of 185.5 in 2021 but was above 190 in eight of the nine years. However, undergraduate degrees conferred was above 80 each year from 2013 through 2017 but 67 in 2019 and 2020 and 68 in 2021. MTAX enrollments have fluctuated but appear steady with numbers above 40 in 2018 and 2019 and 37.7 enrolled in 2021. MTAX degrees conferred show a similar pattern with 30, 29, and 24 students graduating in 2018, 2019, and 2021, respectively. Ignoring 2013, MACC enrollment has fluctuated between 29.5 (in 2016) and 15.1 (in 2017) and averaged around 18 in the most recent five year period. Average annual MACC degrees conferred was 13 for the 2017 to 2021 period compared to 21 for the 2013 to 2016 period.

The SAT has recently initiated the following strategies to address enrollment and degree completion concerns: UACPA Money Camp for high school students; streamlined admissions process for most applicants to both graduate programs; automatic admission to both graduate programs for WSU undergraduates who meet specific criteria; and minimal use of adjuncts in introductory accounting classes.

FACULTY:

The SAT deploys 12 full-time faculty and only 2 adjuncts across all three programs. All faculty are qualified (9 SA, 1 PA, and 4 IP), and many maintain professional credentials. Per GSBE Table 3-1, 87 percent of student credit hours are delivered by participating faculty. The SAT notes that it needs another taxation faculty member to alleviate overload teaching by one faculty member. Hiring qualified adjuncts to teach these course sections is challenging. The SAT also notes that it needs to hire a new full-time faculty member to replace a faculty member who is retiring at the end of the Spring 2023 semester.

3. Learning and Teaching:

The SAT has processes in place for curricular improvements to keep the curricula current and relevant in the undergraduate and both graduate accounting programs. The SAT also provides evidence of a systematic assurance of learning (AoL) process using both direct and indirect measures for assessing competency goals and associated learning objectives.

During this review cycle for all three accounting programs, the SAT faculty reviewed and revised program competency goals/objectives, created curricula maps, and identified and implemented curricular and process

changes. The SAT created a curriculum committee as part of its SAT Advisory Council and is including Advisory Board input as well as CPA Evolution information in its on-going curricular evaluation. One key example of curricular change is the creation and inclusion of new accounting data analytics courses at the undergraduate and graduate levels.

The SAT uses both direct and indirect measures for AoL in all three accounting programs. In pre-visit communications between the SAT and peer review team, the SAT clarified that it uses direct measures (course-based tools) as formative assessments and indirect measures (student responses to graduation survey questions) as summative assessments. The SAT collects direct measures every two years and indirect measures every semester.

The presentation of AoL results in SAT Appendices A, B, and C provides details of chronological direct and indirect assessments. GSBE Table 5-1 for the 3 accounting programs presents summarized results for direct and indirect measures separately. The different presentations created confusion for the reviewer. Additionally, the SAT CIR report emphasizes in its summary comments for each program only semester-level indirect results for competency goals/objectives for which results do not meet the proficiency threshold.

Standard A4 requires that “The accounting academic unit uses well-documented, systematic processes for ... demonstrating that degree program learning goals have been met.” The 2020 Interpretive Guidelines for AACSB Standard 5 discuss closing the loop and state that closing the loop involves using “data from the second measure ... to judge whether the curriculum improvements that were driven by the first round of data/results have been effective in helping students learn and/or perform better.” During the next review cycle, the SAT needs to clearly highlight and discuss its use of AoL results to judge whether student learning improved for the goals/objectives that were not met for each program during this current cycle and the next cycle, as needed. This discussion should compare results across time for the direct measures and should also explain the SAT’s interpretation of how the indirect measures indicate student learning improvements based on the process and curriculum changes made to address potential deficiencies.

The SAT CIR report provides examples of how it incorporates technology learning experiences in undergraduate courses for students to learn new and reinforce previously learned technology tools. It presents required Table A6 but does not directly discuss in the CIR report further details illustrated in Table A6. Reviewers observe from Table A6 that various technology tools are used by learners in almost all of the undergraduate and Master of Accounting program courses. During the visit, students confirmed the progressive use of technology tools across the undergraduate courses as well as the in-depth technology application learning experiences in the accounting data analytics course. However, technology is used by students in only one Master of Taxation course.

Standard A5 requires that “...accounting degree programs include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business.” The minimal use of technology skills development learning experiences (in only one course) in the Master of Taxation program needs to be addressed. In response to peer review team questions, the faculty noted that the MTAX program focuses on tax law and research using the Internal Revenue Code and other authoritative literature. During the next review cycle, the faculty should further discuss how Standard A5 applies to the MTAX program. In particular, the SAT should seek and consider input from practitioners, MTAX program alumni, and current learners regarding appropriate technology skills and then consider implementation of learning experiences in the MTAX program to develop and enhance learners’ technological agility. The SAT acknowledges in the CIR that it needs to put a process in place to review and intentionally increase technological agility learning experiences in the curriculum. The review team agrees and encourages the SAT to implement this process to benefit all three programs.

4. Academic and Professional Engagement:

The SAT has an active and engaged Accounting Advisory Board which meets regularly with the SAT faculty to advise the SAT on current issues in the profession. Board members make presentations to selected classes throughout the year to allow students to interact with professional accountants.

The SAT has an active Beta Alpha Psi chapter and students are offered extra credit in some courses for attending the meetings. Students interviewed stated that while they initially attended the meetings to obtain the promised class credit, they enjoyed the program and the opportunity to network with other students and the presenters. Some continued to attend the BAP meetings.

A few SAT faculty serve on a committee that is advising the Utah Board of Accountancy on educational

requirements for becoming a Certified Public Accountant and are active in the UACPA.

The CIR noted that the SAT encourages faculty to be involved with the profession through membership or participation with the Utah Association of CPAs, the American Institute of CPAs, and American Accounting Association. The SAT provides funding for membership in these associations and for travel to the AAA meetings.

One tax course is built around the VITA (Volunteers Income Tax Assistance) program. The course is limited to 15 students to allow the faculty who work with them to review their work in a timely manner. This program allows the students to have “real world” accounting experience in preparing tax returns, including the research necessary to ensure the tax returns are prepared accurately.

Some faculty at the SAT have previous experience with public accounting, including tenures with national accounting firms. Their experience in public accounting, as well as contacts they made during that time, provide another link to the profession. Both adjunct instructors maintain active CPA licenses.

Undergraduate students must meet with an SAT faculty member for mentoring. This high-touch practice for learner-faculty engagement strengthens students' understanding of degree program requirements and expectations, opportunities for internships, career coaching support, and networking with professionals.

The SAT exceeds the faculty qualifications guidelines. Most of the faculty far exceed the GSBE's minimum criteria for SA status.

5. Other noteworthy high-quality outcomes consistent with the school's mission and strategies not included elsewhere in this report.

None

IV: Commendations and Best Practices

Describe any noteworthy best practices or initiatives in which the organization engages.

1. UACPA Money Camp is an excellent vehicle for faculty engagement with professionals to raise awareness with high school students about accounting education and career paths and to collaborate in increasing the pipeline of accounting professional to meet workforce demands.
2. Student mentoring strengthens learner-faculty engagement and empowers students with more robust information for pursuing degree completion and career success.
3. Faculty meetings are now focused on strategic planning. This practice provides accountability and agility for making timely changes in strategic initiatives or action plans.
4. Flexible course offerings (students can enter program in any semester; providing flexible class schedules for working individuals) are important for student retention and progress towards degree completion.
5. Automatic admission to graduate programs for undergraduate students who meet certain criteria provide incentives for these students to perform well in their undergraduate courses with the goal of enhancing their career opportunities with a subsequent graduate degree.

V: Consultative Feedback

The SAT asked about potential strategies for attracting more students into accounting programs to address declining enrollments. This is a challenge for many accounting programs. The SAT is implementing a strategy to work with its Advisory Council and the UACPA to raise awareness with high school students about accounting careers and college accounting opportunities. This is a strategy that other institutions are also testing as a way to collaborate with the profession for enhancing the pipeline of students into accounting programs.

One student suggested the need for more tutoring opportunities, especially for upper-level undergraduate accounting courses. Students also suggested that faculty consider ways to more intentionally enhance students' sense of belonging and create a more inclusive environment for students in under-represented groups. The peer review team encourages SAT faculty to engage Advisory Board and other constituents to collaborate on diversity issues, including efforts to have more speakers from under-represented groups at BAP, SAT, and GSBE events.

VI: Visit Summary

Date of visit

2023-02-26 to 2023-02-28

Peer Review Team Members

Susan Eldridge, Chair
Associate Dean
University of Nebraska at Omaha

Richard Hill, Member
Managing Director
AACSB Volunteer

Comparison Groups

Comparable Peers - Weber State University

- California Polytechnic State University, San Luis Obispo
- Eastern Washington University
- Idaho State University
- Montana State University
- Portland State University
- University of Idaho
- University of Montana
- University of Northern Colorado

Competitors - Weber State University

- Brigham Young University
- Southern Utah University
- University of Utah
- Utah State University
- Utah Valley University

Aspirants - Weber State University

- California State University, Sacramento
- Grand Valley State University
- Northern Arizona University
- The University of Akron
- University of North Carolina Wilmington
- Western Washington University

Included in Scope Programs

Education Level - Degree Title - Major Emphasis

- Masters-Generalist (MBA) - Master of Business Administration (MBA) - Master of Business Administration
- Masters-Specialist - Master of Accountancy (or Accounting) - Accounting
- Masters-Specialist - MS in Taxation - Taxation
- Undergraduate - Bachelor of Science (BS) - Accounting
- Undergraduate - Bachelor of Science (BS) - Business Administration
- Undergraduate - Bachelor of Science (BS) - Business Administration
- Undergraduate - Bachelor of Science (BS) - Economics
- Undergraduate - Bachelor of Science (BS) - Economics, Business
- Undergraduate - Bachelor of Science (BS) - Finance
- Undergraduate - Bachelor of Science (BS) - International Business Economics
- Undergraduate - Bachelor of Science (BS) - Management Information Systems
- Undergraduate - Bachelor of Science (BS) - Marketing
- Undergraduate - Bachelor of Science (BS) - Supply Chain Management

Excluded from Scope Programs

Education Level - Degree Title - Major Emphasis

- Masters - Master of Science (MS) - Computer Science
- Masters - Masters in Health Administration -
- Undergraduate - Bachelor of Science (BS) - Computer Science
- Undergraduate - Bachelor of Science (BS) - Construction Management Technology
- Undergraduate - Bachelor of Science (BS) - Interior Design
- Undergraduate - Bachelor of Science (BS) - Professional Sales
- Undergraduate - Bachelor of Science/Bachelor in Information Systems - Business/Multimedia Technologies
- Undergraduate - Bachelor of Science/Bachelor in Information Systems - Network Management Technology
- Undergraduate - Bachelor of Science/Bachelor of Arts - Business Education
- Undergraduate - Bachelor of Science/Bachelor of Arts - Business Education
- Undergraduate - Bachelor of Science/Bachelor of Arts - Marketing
- Undergraduate - Bachelor of Science/Bachelor of Arts - Technical Sales
- Undergraduate - Bachelor of Science/Bachelor of Arts - Telecommunications Administration

Additional information the team received outside of the Continuous Improvement Review Report that would benefit the committee in their review process.

- WSU-SAT-PRT-Notes-SAT-Responses.pdf