School of Accounting & Taxation (SAT) AACSB Continuous Improvement Review (CIR) 2023
SAT Faculty Response to the CIR Team Report

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

Item 1: 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.

Plan: The School of Accounting & Taxation faculty will use Assurance of Learning (AoL) results to judge whether student learning improved for the goals/objectives that were not met for each program during the current cycle and upcoming cycles. The faculty will compare assessment results across time for direct and indirect measures to show learning improvement based on the process and curriculum changes made to address potential deficiencies. The faculty will make progress updates on these efforts during our School of Accounting & Taxation strategic planning meetings that are held at least twice annually.

Dean's Response: Very qualified and dedicated accounting faculty are already closely working with the college-wide committee for AoL which has received high marks for their work. However, it may be beneficial to identify appropriate AACSB seminars that focus on AoL for accounting faculty development. Standards and the interpretive guidance regarding those standards evolve over time and continuous training of designated faculty is necessary for successful re-accreditation in five years. Closer interactions with AACSB from a wider audience withing the GSBE would be a bonus for the entire GSBE. Financial faculty development resources are currently available.

Item 2: 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. work in their strategic planning meetings (held at least twice annually) to work on a process to review and intentionally increase technological agility learning experiences in the curriculum

Dean's Response: I concur with the department plan and recommend to consider deployment of qualified practitioners in the area of taxation. This may directly help in shaping a more technology-driven approach to learning experiences when those practitioners share industry practices in the classroom. Alternatively, the deployment of practitioner may allow faculty to work on infusing technology skills into their courses by helping to distribute the existing workload. AACSB ratios are currently met and allow substantial flexibility in adding practitioners to the SAT faculty.