



School of Business
Administration

ACCOUNTING ACCREDITATION

Continuous Improvement Review Report and Supporting Tables

Review year: 2015-2016 AY

LIST OF APPENDICES

APPENDIX A:

- List of Accounting Course Guest Speakers

APPENDIX B:

- Proposal for New Master of Science in Taxation Program

APPENDIX C:

- Accounting Department Strategic Plan

APPENDIX D:

- Membership of Gonzaga Accounting Advisory Board

APPENDIX E:

- Supporting Tables

APPENDIX F:

- Undergraduate Accounting Assurance of Learning Plan- Previous
- Undergraduate Accounting Assurance of Learning Plan- Revised
- MAcc Accounting Assurance of Learning Plan
- MSTax Accounting Assurance of Learning Plan

APPENDIX G:

- Guidelines for Faculty Qualifications and Professional Development

APPENDIX A:

- List of Accounting Course Guest Speakers



School of Business
Administration

**Guest Speaker List
Academic Year 2011- 2016**

SPEAKER	TITLE	TOPIC	COURSE
Adam Janicki	KPMG, Manager	COSO 2013 update	MACC 665
Ben Folger	Shell Energy, Cash Trader	Energy trading and associated accounting and reporting concepts	ACCT 367
Bill Braunberger	Moss Adams, Former Partner	International tax strategies	MTAX 610
Bill Braunberger	Moss Adams, Former Partner	International tax practice	MTAX 610
Bill McGregor	WA State Gambling Commission, Special Agent	Identity theft	MACC 670
Brandon G. Nett	Grant Thornton, Partner	Life in Public Accounting	ACCT 365
Brandon Nett	Grant Thornton, Partner	Tax careers	ACCT 365
Brian Eike	KPMG, Senior Manager, Audit	Importance of writing and professional research for entry-level accountants	MACC 640
Brian Eike	KPMG, Senior Manager, Audit	Accounting, Auditing and Financial Reporting	ACCT 260
Brian Eike	KPMG, Senior Manager, Audit	Public Accounting Profession	ACCT 261
Brooks Clemmons	Former Washington State Assistant Attorney General	Fraud in the WA State Correctional System	MACC, 670
Bryan Adams	KPMG, Tax Partner	Federal tax practice	ACCT 365
Bryan Adams	KPMG, Tax Partner	Targeted allocations	MTAX 605
Chris Richard	KPMG, Managing Director, Audit	Importance of writing and professional research for entry-level accountants	MACC 640
Chris Richard	KPMG, Managing Director, Audit	Public Accounting Profession	ACCT 261
Chris Waetzig	Moss Adams, Tax Manager	High net worth practice	ACCT 365
Chris Waetzig	Moss Adams, Tax Manager	Wealth management activities and careers	BUSN 489
Colin Kelly	Signia Capital, Portfolio Manager	Fundamental Analysis & Security Valuation; CFA Overview	ACCT 367
Craig Brendan	Spokane Police Department, Former Sr. Fraud Detective	Interviewing and Interrogation	MACC 670
Dave Schultz	RiverBank, Preparer and User	Perspectives on what makes good accounting standards	MACC 663
Donald Heisler	Deloitte, Partner	Auditing goodwill valuation (presented with Russell Savage -- Senior Manager)	MACC 665
Doug Wright	IMCB, Former CFO	Internal controls and risk assessment for financial institutions	ACCT 464
Eric Kern	Thomas Hammer, Controller	Cost accounting -- how to determine valuation on K-cups (make or buy, special orders, packaging, etc.)	ACCT 261
Eric Kern	Thomas Hammer, Controller	Internal controls in a small business environment (especially payroll)	ACCT 362
Greg McGuire	Gonzaga, Audio Visual Tech Supervisor	Internal controls used to track audio visual equipment	ACCT 362
Ian Fleming	PWC, Partner	PCAOB proposal on inclusion of "critical audit matters" and partner's name on audit reports	MACC 665
James P. Murphy	Deloitte Partner, Private Wealth	Practicing as a CPA providing tax services to individuals	ACCT 365
Jared Thesis	KPMG, Senior Manager, Assurance Services	Internal controls and risk assessment for a manufacturing client	ACCT 466

Jeff Johnson	Wipfli, Partner	Data analytics	MACC 665
Jim Murphy	Deloitte, Tax Partner	High net worth practice	ACCT 365
Jo Carter	Boeing, Cost Accounting Manager	Consolidation issues at a major company	ACCT 460
Jo Carter	Boeing, Cost Accounting Manager	Accounting for aircraft development costs	ACCT 363
Jo Carter	Boeing, Cost Accounting Manager	Accounting for aircraft development costs	MBA 628
John P. Bjorkman	CliftonLarsonAllen LLP, Partner	Practicing as a CPA in the area of estate and trusts	MTAX 606
Kelly Snow	Deloitte, Partner	How to discuss restatements and going concern issues with clients	MACC 665
Kelsey Dunn	KPMG, Senior Manager	Importance of writing and professional research for entry-level accountants	MACC 640
Kelsey Dunn	KPMG, Manager	New accounting standards affecting non-profit organizations	MACC 665
Kevin Bouchillon	PWC, Auditor	Perspectives on what makes good accounting standards	MACC 663
Kevin Bouchillon	PWC, Partner	PCAOB proposal on inclusion of "critical audit matters" and partner's name on audit reports	MACC 665
Kyle McCoy	Goldman Sachs, Vice President & Private Wealth Advisor	Using accounting information in a finance setting	ACCT 367
Linda Curtis	Boeing, Finance Leader	Consolidation issues at a major company	ACCT 460
Mark Porter	WA State Attorney General's Office, Investigator	Fraud in the Construction Industry	MACC, 670
Michael Scafidi	KPMG, Senior Associate, Audit	Importance of writing and professional research for entry-level accountants	MACC 640
Michael Schmidt	Bernston Porter, Tax Partner	Tax Practice in mid-size firm	ACCT 365
Mike Thronson	Moss Adams, Partner	Data analytics	MACC 665
Mitch Rasmussen	Eide Bailly, Partner	Banking - new regulations affecting estimation of loan losses	MACC 665
Rob Ruder	IDIC designs, Owner	Internal controls surrounding information technology systems	ACCT 362
Scott O'Brien	Providence Spokane, Chief Strategy Officer	Applying cost accounting to strategic and business decisions in health care	ACCT 261
Selby Smith	Spokane Police Department, Former Assistant Chief DEA, Former Special Agent	Money laundering	MACC 670
Selby Smith	Spokane Police Department, Former Assistant Chief DEA, Former Special Agent	Fraud and professional skepticism: a non-accountant's perspective	ACCT 260
Selby Smith	Spokane Police Department, Former Assistant Chief DEA, Former Special Agent	Fraud and professional skepticism: a non-accountant's perspective	ACCT 465
Tammy Erickson	Moss Adams, Partner	Governmental Auditing (A133 audits of universities)	MACC 665
Tara Pendleton	BDO, Audit Quality Director	Developing an audit program for auditing revenue recognition	MACC 665
Tyler Kowal	Amazon, Accounting Manager	Accounting at Amazon	ACCT 361

APPENDIX B:

- Proposal for New Master of Science in Taxation Program



School of Business
Administration

Proposal for a Master of Science in Taxation

Executive Summary

The Gonzaga Master of Accountancy (MAcc) program has developed a reputation for academic excellence and for graduating high quality students since its inception in 1991. The demand for graduates of the program has never been stronger. Over the last several years, approximately 90% to 95% of Gonzaga's domestic MAcc students have been placed within three months of graduation. Over half of all MAcc students receive multiple employment offers before completing the program. Students also perform well on the Uniform CPA exam. While the national first-time pass rate hovers around 30%, graduates of the Gonzaga MAcc earned an 82% first time pass-rate for the latest year available. As a result of such success, the accounting program's first-time pass rate is ranked in the top 20 nationally for large programs. U.S. News and World Report has also recognized the Gonzaga MAcc, ranking it in the top 30 graduate accounting programs in four of the last six years.

Currently, there are two concentrations in the Gonzaga MAcc program: Financial Accounting & Reporting and Taxation. The Accounting faculty are proposing to split the taxation concentration from the Master of Accountancy (MAcc) program in order to create a separate free-standing graduate tax program. This change is motivated by the marketplace reality that the Master of Science in Taxation (MST) is the recognized graduate degree in taxation. Therefore, continuing with the MAcc – Tax program potentially puts our students at a disadvantage in the placement process when competing with MST candidates from other universities. This is particularly a problem when students want to be placed outside of the typical Gonzaga placement areas of Seattle and Portland, where firms are more familiar with our high quality program. In addition, the MAcc - Tax potentially puts our program at a disadvantage in recruiting high quality students. We frequently get questions from prospective students about the difference between a MAcc – Tax and a Masters degree in taxation because the MAcc – Tax is far less common. As we aspire to make Gonzaga's program nationally competitive, the MST designation is necessary. For these reasons, the Gonzaga Accounting faculty and Gonzaga Accounting Advisory Board have unanimously and enthusiastically endorsed and approved the creation of the new tax program. In addition, the proposal has been unanimously approved by the Graduate Committee of the School of Business Administration, and the faculty of the School of Business Administration.

Curriculum Redesign Process

Over the past year, research was performed on the curriculum from two perspectives. First, the curricula of the tax graduate programs at Brigham Young University, the University of Washington, the University of Southern California and the University of Denver were examined. These programs were chosen because they are widely recognized as the four highest quality graduate tax programs on the west coast. Second, the current Director of the MAcc – Tax program met with tax partners and managers from many of the firms that currently recruit at Gonzaga in order to seek input into the proposed revisions. The firms visited include KPMG, Deloitte, PWC, Berntson & Porter, Peterson Sullivan, Clark Nuber, Grant Thornton and Moss Adams. In addition, the curriculum was reviewed and discussed with the Gonzaga Accounting Advisory Board.

Several consistent themes emerged from the curricular review as well as the discussions with professional firms recruiting on campus. First, a course in tax planning needed to be included in the curriculum. Second, because of the growth in the number of businesses with worldwide operations, our coverage of international taxation needed to be expanded and added to the curriculum as a requirement, rather than an elective. This was also true of State & Local Taxation. Lastly, several firms suggested that a special

“tax methods” class needed to be added to cover high value topics that are currently not being covered in our existing courses.

Proposed Curriculum

Currently, the MAcc – Tax shares an 11-credit common core with the MAcc -Financial Accounting and Reporting concentration. There are also 20 credits in the tax concentration, for a total of 31 credits. The Accounting faculty are proposing a 31-credit MST program, which utilizes approximately 80% of the existing MAcc – Tax curriculum, and simply replaces six credits of non-tax courses with six credits of taxation related courses.

The current curriculum is outlined below.

CORE		
MAcc 603	Financial Accounting for Income Taxes	2 Cr
MAcc 661	Professional Writing Workshop	1 Cr
MAcc 664	Professional Ethics	2 Cr
MAcc 669	US GAAP & IFRS	3 Cr
MAcc 672	Law & Regulation	3 Cr
TAX CONCENTRATION		
MAcc 604	Corporate Taxation	3 Cr
MAcc 605	Partnership Taxation	3 Cr
MAcc 606	Tax Planning for Wealth Transfers	3 Cr
MAcc 607	Real Estate Taxation	3 Cr
MAcc 612	Tax Theory	2 Cr
MAcc 667	Tax Research & Practice	2 Cr
	Tax electives	4 Cr

PROPOSED MASTERS OF SCIENCE IN TAXATION CURRICULUM		
MTAX 603	Financial Accounting for Income Taxes	3 Cr
MTAX 661	Professional Writing Workshop	1 Cr
MTAX 664	Professional Ethics	2 Cr
MTAX 620	Tax Planning for Business Transactions	3 Cr
MTAX 610	International Taxation	2 Cr
MTAX 621	Tax Periods & Methods	1 Cr
MTAX 604	Corporate Taxation	3 Cr
MTAX 605	Partnership Taxation	3 Cr
MTAX 606	Estate & Gift Taxation	3 Cr
MTAX 607	Taxation of Property Transactions	3 Cr
MTAX 612	Tax Theory	2 Cr
MTAX 667	Tax Research & Practice	2 Cr
MTAX 608	State & Local Tax Concepts	1 Cr
	Electives	2 Cr

The new curriculum incorporates the following key structural changes:

- MAcc 669 – US GAAP & IFRS is a non-tax course that will be replaced with MTAX 620 – Tax Planning for Business Transactions. This course will cover critical tax planning issues for businesses. MAcc 669 will continue to be required in the MAcc program.

- MAcc 672 – Law & Regulation is a 3-credit non-tax course that will be replaced with two courses. MTAX 610 – International Taxation is currently offered in the MAcc – Tax program as a one credit elective. It will be expanded to two credits and now required. MTAX 621 – Tax Periods & Methods is a new one credit course that will cover special tax methods of accounting.
- MTAX 608 – State & Local Tax Concepts is a one credit course that is currently offered as an elective in the MAcc program. It will now be a required course for all students.
- MAcc/MTAX 603 will be expanded from two to three credits in order to allow for greater coverage of corporate tax at the beginning of the course. This enhancement is the result of feedback received from students and the instructor.
- The number of elective credits is being reduced from four to two due to the increase in credits for MTAX 603 and the inclusion of MTAX 608 as a required course in the program.

As part of this process, we are also seeking to rename MTAX 606 and 610.

The MST program will still share six credits with the MAcc program: MTAX 603, MTAX 661, and MTAX 664. The MAcc and MTAX courses will be cross-listed to allow for the most efficient use of resources. If this proposal is approved, the MAcc program will continue with the curriculum currently reflected in the Financial Accounting & Reporting concentration, but without the concentration designation. Once all of the current students wishing to graduate with their MAcc – Tax degree graduate, the tax concentration will be eliminated.

Note that Appendix A contains a table which summarizes the changes requested to move from the MAcc – Tax to the MST program.

Resources Required

It is anticipated that an adjunct will be hired to teach MTAX 620 – Tax Planning for Business Transactions. A regular Accounting faculty member will teach the expanded MTAX 610 – International Tax Concepts and the new MTAX 621 – Tax Periods & Methods. However, making this faculty member available to teach these two courses will require the hiring of an adjunct to teach an undergraduate course currently in his load. Lastly, the increase in credits for MTAX 603 from two to three credits will increase adjunct costs for that course. In summary, the total additional adjunct costs from implementing this proposal are therefore expected to be approximately \$10,680.

Expected Enrollment Effect

Over the last three years, approximately 17 students per year have completed the MAcc – Tax program. It is anticipated that moving to the Masters of Taxation will result in an average of 25 students per year completing this program within three years of the launch of the program, and 30 within five years. We believe this to be a very conservative estimate.

At the current tuition rate of \$935/credit, the increase of eight students from the current levels will result in incremental gross tuition revenue of \$231,880. Thirteen additional students within five years will result in incremental gross tuition revenue of approximately \$377,000.

3/2 Program Status

It is proposed that the current 3/2 MAcc program structure would be extended to include the new MST program. This will allow current Gonzaga students to seamlessly enter the program and to not disadvantage tax students versus those pursuing the Master of Accountancy.

Transitional Issues

Given that the MAcc – Tax program is already in place, transition to the Master of Science in Taxation program should be straight-forward. It is proposed that the implementation of the program take place for Fall 2015. Students who have been accepted into the program and who have taken nine credits or less will be given the option of continuing the MAcc – Tax program or transitioning to the MST program. It is anticipated that over 90% of the students will transition to the new program.

Assessment Plan

The Assessment Plan for the MAcc – Tax program, previously approved, would continue to apply to the revised tax specialization with some minor revisions. I have included a copy of the revised plan to this proposal.

APPENDIX C:

- Accounting Department Strategic Plan



School of Business
Administration

Accounting Department Strategic Plan

Objective I: Develop ethical, professionally competent graduates.

Strategy A: Maintain challenging curricula responsive to the financial services needs of organizations operating in a dynamic global business environment.

Tactic	Responsibility	Time Frame	Notes
1. Complete curricula reviews and revise courses and programs as necessary.	Accounting faculty	Annual updates	Major review every 3-5 years. UG complete 2015-16. Scheduled 2018-19. MAcc complete 2011-12. Scheduled 2016-17. MSTax scheduled 2018-19.
2. Evaluate the standards for admission to the accounting programs.	Accounting faculty	Ongoing	MAcc revised 2012-13.

Strategy B: Promote the highest standards of ethical behavior and learning.

Tactic	Responsibility	Time Frame	Notes
1. Incorporate ethics into majority of accounting courses.	Individual faculty	Immediate and ongoing	
2. Ensure adherence to the Gonzaga University student Code of Conduct	Individual faculty	Immediate and ongoing	

Objective II: Distinguish our programs by dedication to professional careers.

Strategy A: Attract and retain doctorally qualified faculty with professional certification(s).

Tactic	Responsibility	Time Frame	Notes
1. Support a complementary mix of research and contributions to professional practice among faculty.	Dean, AVP, Accounting Program Coordinator (APC)	Ongoing	
2. Encourage professional certification of faculty.	APC, Dean, AVP	Ongoing	Proposal before Dean to support faculty certifications.
3. Encourage and support attendance at continuing professional education programs.	APC, Dean, AVP	Ongoing	

Strategy B: Promote attainment of professional certification (CPA, CMA, CIA, etc.) by our students and graduates.

Tactic	Responsibility	Time Frame	Notes
1. Provide students a strong theoretical foundation in accounting, including preparation for professional certification examinations.	All faculty	Ongoing	Curriculum mapping project nearly complete 2015-16.
2. Develop a data base of information on professional certification examinations plus related curriculum guidelines for students.	APC	Completed 2012	Update on-line data bank of information on professional certification programs

Strategy C: Encourage participation by students in professional activities and organizations.

Tactic	Responsibility	Time Frame	Notes
1. Promote participation in BAP, VITA, ASWA, and other professional organizations and programs.	Individual faculty	Ongoing	
2. Encourage and promote student internships.	Individual faculty and SBA internship coordinator	Ongoing	

Objective III: Enhance the quality and effectiveness of faculty.

Strategy A: Enhance opportunities for improving scholarly and professional practice activities of the faculty.

Tactic	Responsibility	Time Frame	Notes
1. Promote faculty participation in professional accounting internships.	APC, Dean	Ongoing	
2. Support research activities of faculty by providing resources for database and data collection, as well as attendance at research conferences.	Dean	Ongoing	Audit Analytics available since 2012.
3. Provide teaching release time for faculty involved in major research projects.	Dean	Immediate and ongoing	
4. Encourage and support presentation of CPE programs by faculty	APC, Dean	Ongoing	

Strategy B: Enhance opportunities for improving teaching effectiveness.

Tactic	Responsibility	Time Frame	Notes
1. Encourage and support attendance at teaching conferences and seminars.	APC, Dean	Ongoing	
2. Maintain appropriate class sizes and numbers of course preparations.	APC, Dean, AVP	Ongoing	New initiative proposed for Fall 2017
3. Maintain appropriate mix of FT and adjunct faculty	APC, Dean, AVP	Ongoing	Two new faculty lines since 2012. New line under discussion.

Objective IV: Increase the stature of the accounting programs.

Strategy A: Systematically promote the accounting programs.

Tactic	Responsibility	Time Frame	Notes
1. Publish periodic BAP and alumni newsletters.	APC, BAP Advisor	Annually	Alumni newsletter is priority in 2016-17. Grad Assistant hired.
2. Send news releases to university relations, the Dean's office, and others citing accomplishments of accounting faculty, students, and alumni.	APC	Ongoing	
3. Maintain attractive, timely, accounting website	Accounting Program Coordinator	Ongoing	

Strategy B: Strengthen relationships with accounting alumni and stakeholder organizations.

Tactic	Responsibility	Time Frame	Notes
1. Maintain an alumni data base, including regular contact with graduates.	Accounting Program Coordinator	Ongoing	
2. Continuously improve contacts with the professional accounting communities.	All faculty	Ongoing	
3. Re-establish an accounting advisory board, with high level CPA firm partners, corporate CFO's, etc. from the Northwest.	Accounting Program Coordinator	Completed 2011.	

APPENDIX D:

- Membership of Gonzaga Accounting Advisory Board



School of Business
Administration

Accounting Advisory Board Members Academic Year 2015-2016

Mary Actor

Berntson Porter & Company, PLLC
11100 NE 8th Street, Suite 400
Bellevue, WA 98004
Tel: 425-454-7990
mactor@bpcpa.com

Jeff Corbett

Deloitte
925 Fourth Avenue, Suite 3300
Seattle, WA 98104
Tel: 206-716-7414
jcorbett@deloitte.com

Tammy Erickson

Moss Adams LLP
601 W. Riverside, Suite 1800
Spokane, WA 99201
Tel: 509-777-0149
tammy.erickson@mossadams.com

David Green

David Green CPA PLLC
528 E Spokane Falls Blvd, Suite 501
Spokane, WA 99202-5050
Tel: 509-850-3740
david@davidgreencpa.com

Stacy Harrington

Director – Corporate Revenue
Assurance
Microsoft
One Microsoft Way
Redmond, WA 98052
Tel: 425-882-8080
stacyhar@microsoft.com

Rob Keasal

Peterson Sullivan LLP
601 Union Street - Suite 2300
Seattle WA 98101
Tel: 206-382-7724 rkeasal@pscpa.com

Meredith Mahoney

PwC
1420 Fifth Avenue Suite 2800
Seattle, WA 98101
Tel: 206-398-3474
meredith.mahoney@us.pwc.com

Liesl Nebel

Geography & Affiliates Controller
Nike, Inc.
One Bowerman Dr
Beaverton, OR 97005
Tel: 503-970-7908
liesl.nebel@nike.com

Brandon Nett

Grant Thornton
520 Pike Street, Suite 2800
Seattle, WA 98101
Tel: 206-398-2454
Brandon.Nett@us.gt.com

Chris Richard

KPMG
1918 8th Ave., Suite 2900
Seattle, WA 98101
Tel: 206-913-6655
cmrichard@kpmg.com

Kevin Sell

HMA CPA, PS
1516 W Riverside
Spokane, WA 99201
Tel: 509-455-8173
kevins@hmacpa.com

Thomas Sulewski

Clark Nuber
10900 NE 4th Street, Suite 1700
Bellevue, WA 98004
Tel: 425-635-4573
tsulewski@clarknuber.com

Brooke Sullivan

Assistant Controller, Seattle Mariners
1250 First Ave S
Seattle, WA 98134
Tel: 425-412-0151
bsullivan@mariners.com

Leonard Sweet

Eide Bailly, LLP
999 W Riverside Ave., Suite 200
Spokane, WA 99201
Tel: 509-747-6154
lcsweet@eidebailly.com

Dr. Gary Weber

Director - Graduate Accounting
Programs
Gonzaga University
Spokane, WA 99258-0009
Tel: 509-313-3427
weber@gonzaga.edu

Michael Whitmore

BDO
601 W Riverside Ave., Suite 900
Spokane, WA 99201-2605
Tel: 509-747-8095
mwhitmore@bdo.com

Gonzaga BAP Representative

Travis Johnson

Beta Alpha Psi President (2015-2016)
Gonzaga University
Tjohnson8@zagmail.gonzaga.edu

APPENDIX E:

- Table A2-1:
 - Five Year Summary of Intellectual Contributions

- Table A9-1:
 - Faculty Sufficiency and Qualifications Summary for the Most Recently Completed Normal Academic Year (2015-2016 AY)
 - Panel A: Per CIR Report
 - Panel B: Per Business CIR Report, without Prof. Hackney
 - Panel C: Undergraduate Accounting
 - Panel D: Graduate (MAcc & MSTax) Accounting
 - Panel E: MAcc
 - Panel F: MSTax

- Table A9-2:
 - Deployment of Participating and Supporting Faculty by Qualification Status in Support of Degree Programs for the Most Recently Completed Normal Academic Year (2015-2016 AY)



School of Business
Administration

TABLE 2-1.
FIVE YEAR SUMMARY OF INTELLECTUAL CONTRIBUTIONS
2011-2016 (June 1, 2011 through May 31, 2016)

Table A2-1 Intellectual Contributions of the Accounting Academic Unit														
PART A: Five-Year Summary of Intellectual Contributions														
	Portfolio of Intellectual Contributions			Type of Intellectual Contributions									Percentage of Faculty Producing ICs	
	Basic or Discovery Scholarship	Applied or Integrative/Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Research Monographs	Academic/Professional Meeting Proceedings	Competitive Research Awards Received	Textbooks	Other Teaching Materials	Academic/Professional Presentations	Other Intellectual Contributions	Total Intellectual Contributions	Percent of Participating Faculty Producing Ics	Percentage of total FTE faculty producing Ics
Accounting Per Business CIR	38	33	31	46	0	2	0	0	0	39	15	102	90%	78.94%
Accounting Adjusted (a)	21	33	31	32	0	2	0	0	0	38	13	85	88.89%	76.45%
(a)Reflects total without Don Hackney, Business Law Professor in CIR														
PART B: Alignment with Mission, Expected Outcomes, and Strategy														
Please refer to Accounting Continuous Improvement Review Report														
PART C: Quality of the Five-Year Portfolio of Intellectual Contributions														
Please refer to Accounting Continuous Improvement Review Report														
PART D: Impact of Intellectual														
Please refer to Accounting Continuous Improvement Review Report														

TABLE A9-1
Panel A
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Accounting As Appearing In Continuing Improvement Report
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)										
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or discipline (e.g., departments and research groups) ¹	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P) ²	Supporting Faculty Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴											
Accounting Per Business CIR																					
Barone, Gerhard	2006	Ph.D., 2002	503		UT,MT,RES,SER	100.00%															
Birrer, George	1984	Ph.D., 1981	686		UT,MT,RES,SER	100.00%															
Brajcich, Andrew	2012	L.L.M., 2010	631		UT,MT,RES,SER	100.00%															
Dehart, Catherine	2013	M.Ed., 2010	898		UT,MT,SER			100.00%													
Gosline, Brian	1990	J.D., 1989		141	UT,MT			25.00%													
Green, David	2011	L.L.M., 1988		42	UT,MT			8.30%													
Hackney, Donald	1974	J.D., 1974	951		UT,RES,SER	100.00%															
Hawkins, Mark	2015	J.D., 2000		19	UT			4.30%													
Heston, Shelly	2013	B.B.A., 1995		12	UT,MT			12.50%													
Hoag, Matthew	2012	Ph.D., 2010	572		UT,MT,RES,SER	100.00%															
Kern, Sara	2005	Ph.D., 2005	495		UT,MT,RES,SER	100.00%															
Law, Daniel	2002	Ph.D., 2003	229		UT,MT,RES,SER	100.00%															
Patrick, Michael	2008	M.Tax, 2002		36	UT,MT			8.30%													
Rice, Marie	2010	M.S., 2011		114	UT,MT			25.00%													
Sell, Kevin	2011	B.B.A., 1985		117	UT,MT			12.50%													
Smith, Joseph	2011	B.B.A., 2001		237	UT			25.00%													
Teets, Walter	1994	Ph.D., 1989	335		UT,MT,RES,SER		100.00%														
Weber, Gary	1995	Ph.D., 1997	351		UT,MT,RES,SER	100.00%															
Accounting Per Business CIR:			5651	718		800.00%	100.00%		220.90%												
<table border="1" style="width: 100%;"> <tr> <td>Percent Participating Faculty</td> <td style="text-align: right;">88.7%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td style="text-align: right;">11.3%</td> </tr> </table>						Percent Participating Faculty	88.7%	Percent Supporting Faculty	11.3%	<table border="1" style="width: 100%;"> <tr> <td>Percent SA Faculty</td> <td style="text-align: right;">71.4%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td style="text-align: right;">80.3%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td style="text-align: right;">100.0%</td> </tr> </table>						Percent SA Faculty	71.4%	Percent SA + PA Faculty	80.3%	Percent SA+PA+SP+IP Faculty	100.0%
Percent Participating Faculty	88.7%																				
Percent Supporting Faculty	11.3%																				
Percent SA Faculty	71.4%																				
Percent SA + PA Faculty	80.3%																				
Percent SA+PA+SP+IP Faculty	100.0%																				

TABLE A9-1
Panel B
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Overall Accounting
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)										
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or discipline (e.g., departments and research groups) ¹	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P) ²	Supporting Faculty Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴											
Overall Accounting																					
Barone, Gerhard	2006	Ph.D., 2002	503		UT,MT,RES,SER	100.00%															
Birrer, George	1984	Ph.D., 1981	686		UT,MT,RES,SER	100.00%															
Brajcich, Andrew	2012	L.L.M., 2010	631		UT,MT,RES,SER	100.00%															
Dehart, Catherine	2013	M.Ed., 2010	898		UT,MT,SER				100.00%												
Gosline, Brian	1990	J.D., 1989		141	UT,MT				25.00%												
Green, David	2011	L.L.M., 1988		42	UT,MT				8.30%												
Hawkins, Mark	2015	J.D., 2000		19	UT				4.20%												
Heston, Shelly	2013	B.B.A., 1995		12	UT,MT				12.50%												
Hoag, Matthew	2012	Ph.D., 2010	572		UT,MT,RES,SER	100.00%															
Kern, Sara	2005	Ph.D., 2005	495		UT,MT,RES,SER	100.00%															
Law, Daniel	2002	Ph.D., 2003	229		UT,MT,RES,SER	100.00%															
Patrick, Michael	2008	M.Tax, 2002		36	UT,MT				8.30%												
Rice, Marie	2010	M.S., 2011		114	UT,MT				25.00%												
Sell, Kevin	2011	B.B.A., 1985		117	UT,MT				12.50%												
Smith, Joseph	2011	B.B.A., 2001		237	UT				25.00%												
Teets, Walter	1994	Ph.D., 1989	335		UT,MT,RES,SER		100.00%														
Weber, Gary	1995	Ph.D., 1997	351		UT,MT,RES,SER	100.00%															
Overall Accounting Totals:			4700	718		700.00%	100.00%		220.80%												
			<table border="1"> <tr> <td>Percent Participating Faculty</td> <td>86.7%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td>13.3%</td> </tr> </table>		Percent Participating Faculty	86.7%	Percent Supporting Faculty	13.3%			<table border="1"> <tr> <td>Percent SA Faculty</td> <td>68.6%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td>78.4%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td>100%</td> </tr> </table>		Percent SA Faculty	68.6%	Percent SA + PA Faculty	78.4%	Percent SA+PA+SP+IP Faculty	100%			
Percent Participating Faculty	86.7%																				
Percent Supporting Faculty	13.3%																				
Percent SA Faculty	68.6%																				
Percent SA + PA Faculty	78.4%																				
Percent SA+PA+SP+IP Faculty	100%																				

TBLE A9-1
Panel C
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Undergraduate Accounting
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)						
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or discipline (e.g., departments and research groups) ¹	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P) ²	Supporting Faculty Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴							
Undergraduate Accounting																	
Barone, Gerhard	2006	Ph.D., 2002	369		UT,MT,RES,SER	73.76%											
Birrer, George	1984	Ph.D., 1981	609		UT,MT,RES,SER	88.78%											
Brajcich, Andrew	2012	L.L.M., 2010	306		UT,MT,RES,SER	48.49%											
Dehart, Catherine	2013	M.Ed., 2010	861		UT,MT,SER			95.88%									
Hoag, Matthew	2012	Ph.D., 2010	572		UT,MT,RES,SER	100.00%											
Kern, Sara	2005	Ph.D., 2005	435		UT,MT,RES,SER	87.88%											
Law, Daniel	2002	Ph.D., 2003	195		UT,MT,RES,SER	85.15%											
Rice, Marie	2010	M.S., 2011		15	UT,MT			3.29%									
Smith, Joseph	2011	B.B.A., 2001		237	UT			25.00%									
Teets, Walter	1994	Ph.D., 1989	138		UT,MT,RES,SER		41.19%										
Weber, Gary	1995	Ph.D., 1997	261		UT,MT,RES,SER	74.36%											
Undergraduate Accounting Totals:			3746	252		558.42%	41.19%		124.17%								
<table border="1" style="width: 100%;"> <tr> <td>Percent Participating Faculty</td> <td style="text-align: right;">93.7%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td style="text-align: right;">6.3%</td> </tr> </table>				Percent Participating Faculty	93.7%	Percent Supporting Faculty	6.3%	<table border="1" style="width: 100%;"> <tr> <td>Percent SA Faculty</td> <td style="text-align: right;">77.2%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td style="text-align: right;">82.8%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td style="text-align: right;">100.0%</td> </tr> </table>				Percent SA Faculty	77.2%	Percent SA + PA Faculty	82.8%	Percent SA+PA+SP+IP Faculty	100.0%
Percent Participating Faculty	93.7%																
Percent Supporting Faculty	6.3%																
Percent SA Faculty	77.2%																
Percent SA + PA Faculty	82.8%																
Percent SA+PA+SP+IP Faculty	100.0%																

TABLE A9-1
Panel D
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Graduate Accounting Programs
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)										
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or discipline (e.g., departments and research groups) ¹	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P) ²	Supporting Faculty Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴											
Graduate Accounting Programs																					
Barone, Gerhard	2006	Ph.D., 2002	60		UT,MT,RES,SER	11.93%					Please Refer to Report										
Birrer, George	1984	Ph.D., 1981	18		UT,MT,RES,SER	2.62%															
Brajcich, Andrew	2012	L.L.M., 2010	325		UT,MT,RES,SER	51.50%															
Dehart, Catherine	2013	M.Ed., 2010	37		UT,MT,SER				4.12%												
Gosline, Brian	1990	J.D., 1989		141	UT,MT				25.00%												
Green, David	2011	L.L.M., 1988		42	UT,MT				8.30%												
Hawkins, Mark	2015	J.D., 2000		19	UT				4.20%												
Heston, Shelly	2013	B.B.A., 1995		12	UT,MT				12.50%												
Kern, Sara	2005	Ph.D., 2005	60		UT,MT,RES,SER	12.12%															
Patrick, Michael	2008	M.Tax, 2002		36	UT,MT				8.30%												
Rice, Marie	2010	M.S., 2011		99	UT,MT				21.71%												
Sell, Kevin	2011	B.B.A., 1985		117	UT,MT				12.50%												
Teets, Walter	1994	Ph.D., 1989	197		UT,MT,RES,SER		58.81%														
Weber, Gary	1995	Ph.D., 1997	90		UT,MT,RES,SER	25.64%															
Graduate Accounting Totals:			787	466		103.81%	58.81%		96.63%												
			<table border="1" style="width: 100%;"> <tr> <td>Percent Participating Faculty</td> <td style="text-align: right;">62.8%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td style="text-align: right;">37.2%</td> </tr> </table>		Percent Participating Faculty	62.8%	Percent Supporting Faculty	37.2%			<table border="1" style="width: 100%;"> <tr> <td>Percent SA Faculty</td> <td style="text-align: right;">40.0%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td style="text-align: right;">62.7%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td style="text-align: right;">100.0%</td> </tr> </table>		Percent SA Faculty	40.0%	Percent SA + PA Faculty	62.7%	Percent SA+PA+SP+IP Faculty	100.0%			
Percent Participating Faculty	62.8%																				
Percent Supporting Faculty	37.2%																				
Percent SA Faculty	40.0%																				
Percent SA + PA Faculty	62.7%																				
Percent SA+PA+SP+IP Faculty	100.0%																				

TABLE A9-1
Panel E
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Masters of Accountancy Program
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)										
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or discipline (e.g., departments and research groups) ¹	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)2	Supporting Faculty Productivity (S)2		Scholarly Academic (SA)4	Practice Academic (PA)4	Scholarly Practitioner (SP)4	Instructional Practitioner (IP)4	Other (O)4											
Masters of Accountancy Program																					
Barone, Gerhard	2006	Ph.D., 2002	60		UT,MT,RES,SER	11.93%															
Birrer, George	1984	Ph.D., 1981	18		UT,MT,RES,SER	2.62%															
Brajcich, Andrew	2012	L.L.M., 2010	71		UT,MT,RES,SER	11.25%															
Dehart, Catherine	2013	M.Ed., 2010	20		UT,MT,SER				2.23%												
Gosline, Brian	1990	J.D., 1989		84	UT,MT				7.45%												
Green, David	2011	L.L.M., 1988		4	UT,MT				0.79%												
Heston, Shelly	2013	B.B.A., 1995		12	UT,MT				25.00%												
Kern, Sara	2005	Ph.D., 2005	60		UT,MT,RES,SER	12.12%															
Patrick, Michael	2008	M.Tax, 2002		2	UT,MT				0.69%												
Rice, Marie	2010	M.S., 2011		99	UT,MT				21.71%												
Sell, Kevin	2011	B.B.A., 1985		75	UT,MT				5.34%												
Teets, Walter	1994	Ph.D., 1989	197		UT,MT,RES,SER		58.81%														
Weber, Gary	1995	Ph.D., 1997	12		UT,MT,RES,SER	3.42%															
MAcc Totals:			438	276		41.34%	58.81%		63.21%												
			<table border="1" style="width: 100%;"> <tr> <td>Percent Participating Faculty</td> <td style="text-align: right;">61.3%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td style="text-align: right;">38.7%</td> </tr> </table>		Percent Participating Faculty	61.3%	Percent Supporting Faculty	38.7%			<table border="1" style="width: 100%;"> <tr> <td>Percent SA Faculty</td> <td style="text-align: right;">25.3%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td style="text-align: right;">61.3%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td style="text-align: right;">100.0%</td> </tr> </table>		Percent SA Faculty	25.3%	Percent SA + PA Faculty	61.3%	Percent SA+PA+SP+IP Faculty	100.0%			
Percent Participating Faculty	61.3%																				
Percent Supporting Faculty	38.7%																				
Percent SA Faculty	25.3%																				
Percent SA + PA Faculty	61.3%																				
Percent SA+PA+SP+IP Faculty	100.0%																				

TABLE A9-1
Panel F
FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR
Masters of Science in Taxation Program
(Academic Year 2015-2016)

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification					Brief Description of Basis for Qualification (Enter brief quantitative and/or qualitative information corresponding to the school's criteria for each category.)										
Faculty Member's Name (List individually in sections reflecting the school's faculty organizational structure and/or	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Productivity (P)2	Supporting Faculty Productivity (S)2		Scholarly Academic (SA)4	Practice Academic (PA)4	Scholarly Practitioner (SP)4	Instructional Practitioner (IP)4	Other (O)4											
Masters of Science in Taxation Program																					
Brajcich, Andrew	2012	L.L.M., 2010	254		UT,MT,RES,SER	40.25%															
Dehart, Catherine	2013	M.Ed., 2010	17		UT,MT,SER				1.89%												
Gosline, Brian	1990	J.D., 1989		57	UT,MT				5.05%												
Green, David	2011	L.L.M., 1988		42	UT,MT				7.51%												
Hawkins, Mark	2015	J.D., 2000		19	UT				4.20%												
Patrick, Michael	2008	M.Tax, 2002		36	UT,MT				11.81%												
Sell, Kevin	2011	B.B.A., 1985		42	UT,MT				2.98%												
Weber, Gary	1995	Ph.D., 1997	78		UT,MT,RES,SER	22.22%															
MSTax Totals:			349	196		62.47%			33.44%												
			<table border="1"> <tr> <td>Percent Participating Faculty</td> <td>64.0%</td> </tr> <tr> <td>Percent Supporting Faculty</td> <td>36.0%</td> </tr> </table>		Percent Participating Faculty	64.0%	Percent Supporting Faculty	36.0%	<table border="1"> <tr> <td>Percent SA Faculty</td> <td>65.1%</td> </tr> <tr> <td>Percent SA + PA Faculty</td> <td>65.1%</td> </tr> <tr> <td>Percent SA+PA+SP+IP Faculty</td> <td>100.0%</td> </tr> </table>					Percent SA Faculty	65.1%	Percent SA + PA Faculty	65.1%	Percent SA+PA+SP+IP Faculty	100.0%		
Percent Participating Faculty	64.0%																				
Percent Supporting Faculty	36.0%																				
Percent SA Faculty	65.1%																				
Percent SA + PA Faculty	65.1%																				
Percent SA+PA+SP+IP Faculty	100.0%																				

TABLE A9-2
DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR

Degree Program	Percent of teaching by degree program (SCH) % Distribution of 5,236.00 Student Credit Hour by Program Level and Qualification Terms included: 2015-Fall, 2016-Spring					
	Academic		Practitioner		Other (O) %	Total % ¹
	Scholarly Academic (SA) %	Practice Academic (PA) %	Scholarly Practitioner(SP) %	Instructional Practitioner (IP) %		
Bachelor's (Accounting Only)	68.71%	3.45%		27.84%		100.00%
MBA						
Specialized Master's	44.13%	15.72%		40.14%		100.00%
Other (Specify)						
Qualification Status Totals:						

APPENDIX F:

- Previous Undergraduate Accounting Assurance of Learning Plan
- Revised Undergraduate Accounting Assurance of Learning Plan
- MAcc Accounting Assurance of Learning Plan
- MSTax Accounting Assurance of Learning Plan



School of Business
Administration

Undergraduate Accounting Program

Assurance of Student Learning Goals and Objectives

Accounting Mission Statement

To develop ethical graduates highly qualified for professional careers in accounting and allied financial services positions in public accounting, corporate and other organizations. Our programs will be characterized by rigorous curricula offered in a personal learning environment. To advance knowledge and application of accounting theory and practice, our high quality faculty will be involved in a complementary mix of research and contributions to professional practice.

Goal 1: Students will develop appropriate technical knowledge across the five major areas of the accounting discipline.

Objectives:

1. Students will demonstrate an understanding of intermediate level financial accounting and reporting concepts.
2. Students will demonstrate an understanding of intermediate level cost/managerial accounting concepts.
3. Students will demonstrate an understanding of accounting information systems.
4. Students will demonstrate an understanding of the principles of individual taxation.
5. Students will demonstrate an understanding of the principles of auditing.

Goal 2: Students will exhibit an understanding of ethical conduct in a global and diverse professional environment.

Objectives:

1. Students will be able to identify the relevant ethical issues in a business situation.
2. Students will be able to identify alternate possible decisions and respective impacts.
3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
4. Students will be able to offer an ethically informed and justified solution to business problems.

Goal 3: Students will exhibit the ability to communicate technical information to clients and other professionals in a clear and effective manner.

Objectives:

1. Students will be able create well-written letters to clients detailing specific conclusions in hypothetical client scenarios.
2. Students will be able to document technical conclusions resulting from analysis of professional standards and/or tax law in the form of memoranda to the file.

Undergraduate Accounting Program

Assurance of Student Learning Goals and Objectives (Effective Fall 2016)

Accounting Mission Statement

To develop ethical graduates highly qualified for professional careers in accounting and allied financial services positions in public accounting, corporate and other organizations. Our programs will be characterized by rigorous curricula offered in a personal learning environment. To advance knowledge and application of accounting theory and practice, our high quality faculty will be involved in a complementary mix of research and contributions to professional practice.

Goal 1: Students will develop appropriate technical knowledge across the five major areas of the accounting discipline.

Objectives:

1. Students will demonstrate competency in financial accounting and reporting.
2. Students will demonstrate competency in managerial accounting and analysis.
3. Students will demonstrate competency in accounting information systems and controls.
4. Students will demonstrate competency in federal income taxation of individuals, business entities, and property transactions.
5. Students will demonstrate competency in auditing.

Goal 2: Students will demonstrate an understanding of ethical reasoning and decision making.

Objectives:

1. Students will be able to identify the relevant ethical issues in business situations.
2. Students will identify alternative decisions and impacts on various stakeholders.
3. Students will judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
4. Students will offer ethically informed responses to business solutions.

Goal 3: Students will demonstrate the ability to communicate technical information in a professional manner.

Objectives:

1. Students will compose clear, effective, and audience-appropriate business correspondence.

Goal 4: Students will demonstrate that they are well-prepared for a career in professional accounting.

Objectives:

2. Students performance on the CPA exam will place Gonzaga in the top 1/3 of “large accounting programs” in the country.
3. At least 90% of students will be placed within six months of graduation.

Goal 5: Students will demonstrate the ability to apply critical thinking skills to accounting problems.

Objectives:

1. Students will identify course-related accounting issues.
2. Students will determine course-related knowledge relevant to the identified accounting issues.
3. Students will apply course-related knowledge to analyze and resolve the accounting issues.

Master of Accountancy Program

Assurance of Student Learning Goals and Objectives

Accounting Mission Statement

To develop ethical graduates highly qualified for professional careers in accounting and allied financial services positions in public accounting, corporate and other organizations. Our programs will be characterized by rigorous curricula offered in a personal learning environment. To advance knowledge and application of accounting theory and practice, our high quality faculty will be involved in a complementary mix of research and contributions to professional practice.

Goal 1: MAcc students will exhibit an understanding of the current and evolving authoritative standards for financial accounting, auditing, or taxation, as appropriate for a graduate level program.

Objectives:

1. Students in the professional accounting track will demonstrate an understanding of the theoretical underpinnings of selected financial accounting and reporting standards, as well as an understanding of the forces that shape the standard setting process.
2. Students will demonstrate an understanding of various major areas of taxation such as corporate taxation, partnership taxation, and estate and gift taxation.
3. Students will demonstrate an understanding of current audit standards.

Goal 2: Students will exhibit an understanding of the ethical framework for accountants working in a professional environment.

Objectives:

1. Students will be able to identify the relevant ethical issues in a business situation.
2. Students will be able to identify alternate possible decisions and respective impacts.
3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
4. Students will be able to offer an ethically informed and justified solution to business problems.

Goal 3: Students will perform professional practice research in financial accounting, audit, or taxation, and communicate such research in an appropriate and professional manner.

Objectives:

1. Students will demonstrate the ability to successfully utilize the technological tools necessary to perform professional research.
2. Students will demonstrate professional presentation skills necessary to communicate technical information and conclusions effectively.
3. Students will demonstrate the ability to communicate the results of their research to clients and other professionals in the form most appropriate for the given scenario.

Master of Science in Taxation Program

Assurance of Student Learning Goals and Objectives

Accounting Mission Statement

To develop ethical graduates highly qualified for professional careers in accounting and allied financial services positions in public accounting, corporate and other organizations. Our programs will be characterized by rigorous curricula offered in a personal learning environment. To advance knowledge and application of accounting theory and practice, our high quality faculty will be involved in a complementary mix of research and contributions to professional practice.

Goal 1: MSTax students will demonstrate an understanding of the tax law and its application to facts and circumstances in the foundational areas of the federal taxation in the U.S.

Objectives:

1. Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of partnerships, S corporations, and estates and trusts.
2. Students will demonstrate an ability to recognize issues and apply rules concerning the federal income taxation of C corporations.
3. Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of wealth transfers.
4. Students will demonstrate an ability to recognize issues and apply rules concerning the federal taxation of property transactions.
5. Students will demonstrate an ability to recognize compliance obligations and prepare required federal tax returns.

Goal 2: MSTax students will demonstrate the ability to research issues in federal taxation and effectively communicate findings to the appropriate audience.

Objectives:

1. Students will analyze the relevant law by utilizing tools provided by subscription research services, library resources and free information issued by the government or other credible sources.
2. Students will demonstrate an ability to draft the results of their research through memoranda, letters, email and other written correspondence in a concise, structured manner to other professionals or clients with varying levels of tax sophistication.
3. Students will demonstrate an ability to convey technical tax topics through public speaking presentations.

Goal 3: MSTax students will exhibit an understanding of the ethical framework for tax accountants working in a professional environment.

Objectives:

1. Students will be able to identify the relevant ethical issues in a business situation.
2. Students will be able to identify alternate possible decisions and respective impacts.
3. Students will be able to judge the ethical merits of possible decisions using relevant ethical principles and perspectives.
4. Students will be able to offer an ethically informed and justified solution to business problems.

Goal 4: MSTax students will demonstrate preparedness for entering the profession through success on the CPA exam and through success in the placement process.

Objectives:

1. Students performance on the CPA exam will place Gonzaga in the top 1/3 of “large accounting programs” in the country.
2. At least 90% of students will be placed within six months of graduation.

APPENDIX G:

- Guidelines for Faculty Qualifications and Professional Development



School of Business
Administration

Guidelines for Faculty Qualifications and Professional Development.

The Gonzaga University School of Business Administration seeks to hire, develop, and deploy highly qualified faculty members which support its institutional mission. In this work, the School is guided by the standards of the Association to Advance Collegiate Schools of Business (AACSB).

Specifically, Standard 15, which addresses faculty qualifications and engagement, notes, “Qualified faculty status applies to faculty members who sustain intellectual capital in their fields of teaching, demonstrating currency and relevance of intellectual capital to support the school's mission, expected outcomes, and strategies, including teaching, scholarship, and other mission components. Categories for specifying qualified faculty status are based on the initial academic preparation, initial professional experience, and sustained academic and professional engagement.... The critical factor in determining whether faculty members bring current and relevant information is the alignment of their engagement activities with their primary teaching responsibilities and with the overall mission, expected outcomes, and strategies of the school. Schools should develop specific policies to provide criteria by which qualifications status is granted and maintained. These criteria should address the following:

- The combinations of academic preparation and professional experience required of faculty at the time of hiring, as well as the types of academic and professional development activities required of faculty after they have been hired in order for them to sustain their qualification status.
- How it assigns priority and value to different continuing academic and professional engagement activities; how such assignments support its portfolio of SA, PA, SP, and IP faculty; and how this portfolio of faculty supports its mission, expected outcomes, and strategies.
- The qualitative standards it requires for various, specified development activities and illustrates the ways that it assures the quality of these activities.
- The depth, breadth, and sustainability of academic and professional engagement (linked to reasonable outcomes) that faculty members are expected to undertake within the typical five-year AACSB review cycle in order to maintain their qualification status.”

Scholarly Academics: Per the AACSB, “Scholarly Academics sustain currency and relevance through scholarship and related activities.” To qualify as a Scholarly Academic, a faculty member in the School of Business Administration must possess a doctoral or equivalent terminal degree in (or related to) the field in which she or he teaches and have earned a minimum of 10 points over the past five years from activities in the areas below. Up to 3 of the 10 points can be earned by engaging in activities described in the Practice Academics (PA) area, but a faculty member may not earn more than 1 point per year per activity item from items in the PA list.

Level 1 (4 points each)^{1*}

1. Publication of a peer-reviewed journal article in business or economics. Publications outside of these areas are acceptable if the candidate can link such publications to business or his/her established area of research within business. (Listed in Cabell’s Directory or evidence of peer-reviewed status provided.)

Level 2 (3 points each)*

1. Publication of peer-reviewed journal articles on pedagogy or teaching.
2. Publication of peer-reviewed journal articles in University mission-related areas.

* Each solo-authored work in Levels 1 and 2 will receive 1 additional point.

3. Authoring a textbook, published by a recognized professional publishing house, in business or related areas.
4. Authoring a book, published by a recognized professional publishing house, in business or related areas (other than textbooks).
5. Publication of editorially-reviewed scholarly work (e.g. book chapters, journal articles, scholarly monographs) in business or related areas, where the editor is a subject matter expert.

Level 3 (2 points each)

1. Editorial board position within business or related areas.
2. Obtaining a grant or other funding from a major funding agency as a Principal Investigator for scholarly activity within business or related areas.

Level 4 (1 point each)

1. Publication of a full paper in conference proceedings.
2. Presentation by the faculty member of his/her peer-reviewed scholarly work at regional, national or international conferences.
3. Non-peer-reviewed publication or presentation within business or University mission-related areas to professional groups or other scholars within business or related areas.
4. Invited publication or presentation in University mission-related areas.
5. Consulting work within business or related areas.

Administrative Appointments

A faculty member serving as an Associate Dean or Program Director will receive 1 point per year of service in recognition of the significant time demands associated with these roles. Faculty members serving as Discipline Leads will receive .5 point per year of service. Faculty members serving in other significant university administrative roles may receive .5 to 1 point per year of service, as approved by the Dean.

Practice Academics: Per the AACSB, “Practice Academics (PA) sustain currency and relevance through professional engagement, interaction, and relevant activities. Normally, PA status applies to faculty members who augment their initial preparation as academic scholars with development and engagement activities that involve substantive linkages to practice, consulting, other forms of professional engagement, etc., based on the faculty members’ earlier work as an SA faculty member.” To qualify as a Practice Academic, a faculty member in the School of Business Administration must possess a doctoral degree or equivalent terminal degree in (or related to) the field in which she or he is teaching and have earned a minimum of 4 points over the past five years from activities in the levels outlined under Scholarly Academics (excluding administrative points) **and** at least 4 points from the following list (1 point each, may earn no more than 1 point per year per activity item):

1. Achieve and/or maintain professional licensure
2. Earn at least 15 hours of continuing education per academic year within discipline
3. Hold a faculty internship, fellow, or visiting practitioner role with an external organization
4. Maintain significant managerial responsibilities in an outside business
5. Serve as a board member of a for-profit and/or not-for-profit organization
6. Organize and direct a discipline-related workshop or seminar for practitioners
7. Serve as an expert witness
8. Develop instructional software
9. Review a discipline-related textbook

10. Give at least two technical talks to third-party organizations
11. Serve as a member of an AACSB Peer Review Team

*Activities also appearing in the Scholarly Academic activities cannot be double-counted.

Scholarly Practitioners: Per the AACSB, “Scholarly Practitioners (SP) sustain currency and relevance through continued professional experience, engagement, or interaction and scholarship related to their professional background and experience. Normally, SP status applies to practitioner faculty members who augment their experience with development and engagement activities involving substantive scholarly activities in their fields of teaching.” To qualify as a Scholarly Practitioner, a faculty member in the School of Business Administration must possess a master’s degree in business and have completed have earned a minimum of 10 points over the past five years from activities in the categories outlined under Scholarly Academics.

Instructional Practitioners: Per the AACSB, "Instructional Practitioners (IP) sustain currency and relevance through continued professional experience and engagement related to their professional backgrounds and experience. Normally, IP status is granted to newly hired faculty members who join the faculty with significant and substantive professional experience as outlined below." To qualify as an Instructional Practitioner, a faculty member in the School of Business Administration must possess a master’s degree in business and:

- a) be currently working full-time (or almost full-time) in business with job responsibilities related to the field in which s/he is teaching,
or
- b) have earned a minimum of 4 points over the past five years from activities in the following list (1 point each, may earn no more than 2 points from each activity):
 1. Complete coursework towards a masters’ or qualifying degree in discipline
 2. Achieve and/or maintain professional licensure
 3. Earn at least 15 hours of continuing education per academic year within discipline
 4. Hold a faculty internship, fellow, or visiting practitioner role with an external organization
 5. Maintain significant managerial responsibilities in an outside business
 6. Serve as a board member of a for-profit and/or not-for-profit organization
 7. Organize and direct a discipline-related workshop or seminar for practitioners
 8. Serve as an expert witness
 9. Develop instructional software
 10. Review a discipline-related textbook
 11. Give at least two technical talks to third-party organizations
 12. Publish an article in a discipline-relevant trade journal
 13. Author a popular business press book that achieves national or international distribution, published by a professional publishing house
 14. Perform consulting work that is material in terms of time and substance
 15. Actively participate in relevant community business organizations
 16. Hold a significant administrative/leadership appointment within the institution. If that occurs, points will be awarded as described in the “Administrative Appointments” area for Scholarly Academics.

Notes

Scholarly Academics

1. Faculty members who are ABD are SA if they are completing their first two years of service in the School of Business.
2. Faculty members who have received a terminal degree in the discipline in which they teach are SA within the 5-year period after receiving the degree.