

AACSB Accounting Continuous Improvement Review Report

2015 – 2020

*Department of
Accounting
College of Business
University of Texas
at Arlington*

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Executive Summary

The mission of the Department of Accounting at UTA is to:

1. Prepare students from diverse backgrounds for professional careers in accounting and the broader business community;
2. Create, interpret, and disseminate knowledge of accounting; and
3. Provide service to the University and accounting profession.

The department seeks to accomplish this mission through high-quality instruction, meaningful scholarship and participating in governance processes at the University as well as providing service to professional and academic organizations. In order to do this, the department seeks to attract, develop, reward and retain a diverse faculty with professional-level knowledge who share a commitment to excellence in teaching, scholarship and service. Given the diverse backgrounds of our students, the number of first-generation students in the college, and the effect that a strong accounting degree that prepares them for a valued designation such as the CPA will have on their professional lives, the mission of the department is closely aligned with that of the college in transforming lives through knowledge.

Processes that support Achievement

- **Researchers:** During the previous review period, the department needed to establish academic leadership and therefore focused on recruiting senior researchers such as Dr. Nandu Nagarajan and Dr. Bin Srinidhi as chaired professors as well as recruiting Dr. Skantz, Dr. Venkataraman, and Dr. Venugopalan as associate professors to provide resources to support the doctoral program and in the form of doctoral seminars as well as advising capacity. It quickly became clear that to keep up the research momentum, we needed to recruit assistant professors focusing mainly on research who could benefit both from the mentorship of the senior faculty in place and benefit doctoral students by working on papers with them. To this end, during this review period, the focus was on recruiting assistant professors (both rookies and experienced) in core areas of research to support departmental aspirations. Thus, all the faculty recruited during this period were assistant professors.

- **Research databases:** The college has further expanded the research databases and other resources available to faculty and doctoral students in the college. Further, individual faculty using either their start-up funds, publication-based research awards, or funds associated with summer fellowships have acquired significant databases that have jump-started several projects that will come into fruition in the next review period because of the publication lag inherent in the profession. Frequent review of the use of databases and the state of projects using those ensure that the funds are usefully deployed.

- **Research conferences, workshops, etc.:** The department made a big push at the end of the last review period to increase the number of research workshops and become part of the Lone Star consortium so that we could showcase UTA's research at the annual conferences as well as showcase our doctoral students at the doctoral consortia. UTA has hosted the Lone Star Conference in 2017 and has had faculty present in various national and international conferences as well. Doctoral students have attended several doctoral consortia and have benefited from the exposure. These have been funded using departmental funds as well as gift monies.

- **Teaching & Learning:** This department has a strong culture that demands and expects outstanding teaching from all of its faculty members. This is supported by a culture of sharing resources and supporting each other by sharing best practices among instructors. Groups of instructors teaching similar courses or related courses frequently discuss content, assessment etc. and review them. Textbook adoptions are coordinated, and curriculum updates are made as the need for them becomes evident. This is evident from the success of our faculty in winning prestigious awards

such as becoming members of the Academy of Distinguished Teachers at UTA and winning UT system-wide teaching awards like Dr. Rasmussen did this last summer. In fact, in the most recent academic year, the accounting faculty won COB teaching awards for best instructors in the undergraduate teaching, graduate teaching, and best adjunct instructor.

- **Teaching Innovations:** We frequently assess the performance of our students for AOL purposes as well as use other summative measures such as course grades and DFW rate (rates of D's F's and W's in courses) to examine areas for improvement. We identified significant issues in the Principles courses taken by all business students and as outlined in the report took steps to address the situation by introducing new processes through collaboration with the university. This is an ongoing process and we continue to examine and re-examine the data for ways to help prepare our students better for success in their accounting careers. We have almost completed a curriculum examination and addresses issues in some areas by making curricular changes (ACCT 4302 and 4304 in Cost & Managerial accounting) and making changes in prerequisites to better facilitate student success (ACCT 2301 & 2302 – Principles courses). While we have a major review to our entire undergraduate and graduate program just starting, curricular improvements are a continuous process so that we do not hold up needed tweaks while waiting for major changes.

- **Service to the College, University and the Community:** As elaborated further in the report, the department promotes service to the college, university and community. We encourage faculty to get involved with various high-impact committees and initiatives at both the college and the university level. Dr. Tom Hall was instrumental in preparing a major report on the effectiveness of student evaluations in evaluating the teaching of faculty members. Dr. Rasmussen has worked closely with the IDEAS center and the Center for Research on Teaching & Learning Excellence. The department encourages faculty members to be engaged with both national and local organizations and supports them by paying the membership fees for organizations such as FEA, Certified Fraud Examiners, Tax Executive Institute, Texas Society of CPAs, in addition to the more common American Accounting Association, European Accounting Association etc. Programs such as VITA which is championed by Dr. Bethane Pierce on our campus have significant impact on the community and provide valuable services to the broader community. Programs such as CPE day, Business Week, Firm Night, Meet the Candidates, Chili Cookoff etc. provide a great avenue to develop leadership and planning skills for our student leaders as well as an opportunity for us to engage with our alumni and develop relationships.

Innovation

- Collaboration with IDEAS Center on campus to improve student achievement in Principles classes: The Accounting Dept. has led the collaboration with IDEAS center on campus to support student success by providing additional resources to students to better prepare them for success in the principles courses in accounting: ACCT 2301 (Financial Accounting) and ACCT 2302 Managerial Accounting. This started with voluntary lab sessions and tutoring using peer educators in Fall 2018. In Spring 2019, we embedded peer educators in every class section and provided regular tutoring sessions for students. The DFW rate (percentage of students earnings Ds, Fs, or dropping the course) dropped from 42% in Fall 2018 to 34% in Spring 2019. This prompted us to formalize this relationship and add required zero-credit lab sessions for these two courses in Fall 2019. It is also used as an initial step in training and preparing our doctoral students to teach this course.
- One of the key issues with Principles of Accounting (ACCT 2301 and 2302) students is lack of engagement and inability to see the relevance of accounting that they were learning in their future careers. To alleviate this, Dr. Rasmussen & Dr. Rosser initiated a podcast project that created podcasts of interviews with business executives. An article based on this exercise has received a revise and resubmit at Journal of Accounting Education.

- Effective in fall 2015, the professionalism course is also required for all undergraduate accounting majors. Instead of being a one credit hour course, it is linked as a lab component with the BCOM 3360 class. Students are introduced to and guided through the process of professional interactions, resume preparation etc. in this lab.

Academic/Research impact

- For this 5-year review cycle, accounting faculty published a total of 36 peer-reviewed journal articles (counting each co-authored article only once). 9 articles appeared in Elite journals and another 3 in Near-Elite journals as per the UTA journal list. A further 5 articles appeared in High Quality journals in business disciplines. One faculty member (Dr. Ramgopal Venkataraman) worked with faculty members in biomedical engineering at UTA, as well as bench and clinical scientists at UT Southwestern to publish 4 articles in high-quality medical journals during this period. Several faculty members have articles that have been either accepted after or are in advance stages of review at the end of the CIR period.
- According to a Google Scholar search, the faculty articles have been cited 12,033 times as of Dec 27th, 2020. This includes 55 papers with greater than 50 citations and 20 papers receiving more than 100 citations. Thus, our faculty are publishing high impact research based on citations.
- Dr. Thomas Hall and Dr. Becky Pierce have worked with Lucan Hoodguin of KPMG on several sampling papers including one published in the Auditing: A Journal of Practice and Theory. Based on this research, KPMG changed its method of selecting MUS samples and has had this procedure added to their software (IDEA). This is a clear example of practice-relevant research produced by our faculty.
- Dr. Bin Srinidhi and Dr. Li-Chin Jennifer Ho serve as editor or co-editor of journals and serve on editorial boards. Dr. Bin Srinidhi is frequently invited to accredited universities abroad to provide guidance on research and the publication process to doctoral students and junior faculty.

Program/Education Impact

- UTA's master's in taxation (MST) Program has been ranked in the Top Ten Graduate Tax Programs in the nation by Tax Talent for several years. The current ranking (2018) was 7th in the nation. This ranking is the result of a survey of heads of corporate in-house tax departments.
- UTA's MS Accounting Programs are ranked 7th in the State of Texas and 82nd in the nation by TFE Times.
- An analysis of CPA pass rates based on the NASBA reports for 2016-2019 reveals that UTA consistently performs at or above the weighted average pass rates for our AACSB competitors, peers and aspirants for first-time Advanced Degree Testing events. For those without advanced degrees, UTA's pass rate is comparable to that of peers and competitors while needing to improve to match our aspirants. It is worth noting that the average age of UTA candidates is higher by about 2 – 4 years relative to our competitors, peers and aspirants.

Practice/Community Impact (Mission of serving the University and Community)

- UTA accounting students contribute to our community by serving as volunteers for the Tarrant County United Way in the VITA program. Volunteer Income Tax Assistance (VITA) provides free income tax preparation for low income working families. For the 2019 filing season, 39 UTA

student volunteers provided approximately 650 hours between January and April of 2015. These hours provided approximately 58% of all VITA hours for the City of Arlington. It is estimated that UTA student volunteers helped prepare tax returns which generated \$1.8 million (64% of the VITA Arlington amount) in tax refunds.

- Mr. Richard Mark developed instructional materials that were approved by the Texas State Board of Public Accountancy to be used in providing ethics training to Certified Public Accountants throughout Texas.
- UTA's CPE day is a major event for engagement with our alumni. The most recent event (though virtual over two half-days) had nearly 300 attendees. We are exploring doing a blended model with both virtual and face-to-face options for next year.
- Dr. Cheryl Prachyl served as AAA Southwest Region Conference Program Chair in 2020. She also served on the Executive Council of the Federation of Business Disciplines.

Engagement

- Internship -- We have an active internship program for both graduate and undergraduate students with industry and public accounting firms of all sizes. Student enrollments have been a challenge in some semesters. We continuously assess this program through surveys of both students and employers to ensure that both parties are satisfied with the experience.
- Each year, the Department sponsors the "Firm Night" event. This event attracts 25-30 firms and professional organizations to our campus for a job fair and speed- networking event exclusive to our accounting students.
- In conjunction with Beta Alpha Psi and Accounting Society (two of the most active accounting student groups on UTA campus), the Department organizes the annual Chili Cook-off each fall. This event brings together students, faculty, staff, alumni, and firms for a fun, family friendly networking opportunity.

Self-assessed Strengths and Weaknesses

- Diversity of our student body is both a strength and a challenge. To leverage this diversity, we need to provide additional resources to support our students through the initial learning process. However, since employers are seeking diversity, we could be a preferred school for recruiting.
- Our location in a major metropolitan area with strong growth is desirable both from the point of view of being attractive to students who typically hold jobs during their education as well as recruiting and retaining faculty.
- Reputation of being a top-notch department with high rankings but at a value price.
- Challenging recruiting environment with several universities with strong business and accounting programs in the area.
- Our results on the CPA exam are much better for our students with advanced degrees relative to our students with a bachelor's degree alone. We need to investigate how we can do better in addressing this issue.
- Hispanic representation in our master's programs are lower relative to their share of the under-graduate accounting population (22% vs 33%) even though they have doubled their share over the review period from 10 % in 2015-16 to 22% in 2019-20 while their proportion of undergraduate enrollment has only increased marginally.
- Issues with international enrolment and the need to develop STEM programs and develop more data analytics courses in the accounting program. Staffing such courses could be an issue.

- Need to be nimbler to respond to environmental changes such as a new CPA exam, removal of limitations on online courses etc. We have to secure approval from the UT System for many changes.
- Significant portion of our tenured faculty are nearing retirement. This could cause both a recruiting and budgetary problem due to salary inversion.

Strategic Plan and Mission Related Activities

Strategic plan objective 1: Research activity, support and infrastructure is closely linked to the mission of creating, interpreting and disseminating knowledge. The strategies underlying this objective include research workshops, membership in a research conference and providing faculty more time to do research by linking teaching loads to productivity. Overall, we have achieved membership in a research conference (Lone Star), we have regular workshops, we also have a system devised at the college level to provide teaching relief to faculty publishing in top journals. All of these strategies are closely aligned to the mission of producing and disseminating knowledge. Faculty hiring is focused on making sure faculty are able to contribute productively on both teaching and research dimensions.

Strategic Plan Objective 2: Educational Excellence is directly related to the mission of serving a diverse population and preparing them for professional careers in accounting. Frequent review of the curriculum is essential to ensure that the curriculum is keeping pace with changes in the profession and the needs of students and employers. High quality instruction is a necessary condition to support our students. In particular, given the diversity of experiences of our students, with a substantial number of transfer students from community colleges, this emphasis on quality teaching helps us ensure that we are able to train our students to meet our standards through high quality teaching regardless of their prior preparation. The focus on student preparation is particularly relevant to our student body because while they are able to prepare for the technical material, they need role models and repeated interactions to gain the soft skills necessary for success. Our professionalism class has helped us address this issue. We are focused on improving participation in internships as well. We did conduct a comprehensive review of our doctoral program and improve many aspects of it. One objective in this plan which is proving difficult to achieve has been improving graduate program enrollment.

Strategic Plan Objective 3: Community Connections is directly tied to the mission of providing service to the university and the profession. The department maintains an active advisory board and several members of the faculty participate in local professional organizations such as TXCPA chapters, FEI, ACFE, ISACA, CMA, CIA, TEI etc. to support the missions of these organizations and provide opportunities and resources for our faculty and more importantly, students. We are much more connected to our alumni now through LinkedIn and will continue working towards expanding our alumni interaction beyond our CPE day and other events already on our calendar.

Strategic Plan Objective 4: Funding is required to achieve all the earlier goals and to the entire mission. The department needs to raise more endowments and create more scholarships and fellowships to provide opportunities for our students. Faculty compensation has increased steadily over the years for new faculty and are currently targeted by the Dean's office to be at the 75th percentile of AACSB schools. Staff compensation is still an issue that needs to be addressed as well.

Effective Practices: In this executive summary, effective practices have been identified and highlighted under engagement, innovation, and impact and are not repeated here in the interest of space.



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Situational Analysis

Factors That Shape the Department's Mission and Operations

The University:

Founded in 1895 as Arlington College, a private liberal arts institution, The University of Texas at Arlington has changed with the times and surroundings, undergoing a maturing process and a succession of names, ownerships, and missions. In 1959, UTA was elevated to senior college rank, and in 1965, was transferred from the Texas A&M System to The University of Texas System. It is now the second-largest institution within that system and became The University of Texas at Arlington. In 2015, UTA was classified by Carnegie in their top research classification R-1. UTA has also just completed meeting the goals to be designated a Tier One Research University by the state of Texas.

UTA's student body is highly diverse, and hails from all corners of the United States and more than 100 countries. UTA's student body has grown to over 43,000 by Fall 2019. While UTA was viewed as a commuter school for several years, and a significant portion of the student body are still commuter, over 10,000 students live on very near campus now and the residential student body is contributing to the development of a campus atmosphere.

The College:

In 1963, The School of Business was formed and included three departments: (1) Accounting, (2) Business Administration, and (3) Economics (formerly in the College of Liberal Arts). In 1968, the unit was renamed as the College of Business Administration. The current structure of the College dates from 1977 when the Business Administration Department was split into separate departments of Finance, Information Systems, Management, and Marketing.

The College received initial AACSB accreditation for its undergraduate program in 1969 and its MBA program in 1973. The Accounting program received separate accreditation in 1984. In 1974, the College began participation in the Ph.D. in Administration program. In 1990, the Ph.D. in Business Administration was implemented, and the college withdrew from participation in the Ph.D. in Administration program.

The College currently serves approximately 6,309 students, of which 2,373 are at the graduate level (including about 75 at the doctoral level). The College of Business has a total alumni base that includes in excess of 46,000 people.

The Department:

The Department awarded its first accounting degree in the early 1960's. Since that time, the Department has witnessed significant growth in enrollment and degree offerings. The first master's degree was awarded in 1970. Ten years later, the first Ph.D. with a major in accounting was presented. In 1991, the Department initiated its five-year professional degree program. Although the Department of Accounting is relatively young when compared to some departments around the country, its record of accomplishment bears witness to a vibrant and energetic educational unit. In 1984, the Accounting Program became one of the first in the nation to receive separate AACSB accreditation. Currently, it is the second largest accounting program in The University of Texas

System

The Department currently serves approximately 859 students, of which 658 students are at the undergraduate level and 201 students are graduate level (including about 10 at the doctoral level).

UTA's accounting students are well diversified relative to ethnicity and gender. The 859 students enrolled in fall 2019 were 30 percent Hispanic, 29 percent white, 16 percent Asian, 12 percent International, 8 percent African American and 5 percent Others. Approximately 51 (49) percent are male (female) students.

Relative Advantages

- We are located in a metropolitan area and a state with strong growth which helps enrollments at all levels (undergraduate, master's, Ph.D.).
- TFE Times ranks UTA as the 7th best MS Accounting program in the State of Texas and 82nd in the nation. Best Accounting Schools ranks UTA as the 7th best accounting program in the State of Texas and the 73rd best accounting program in the nation. Best Accounting Schools also ranks UTA as the 2nd best Taxation school in the State of Texas and 22nd in the nation. Tax Talent ranks UTA's taxation program consistently in the top ten in the nation. In the 2018 rankings, UTA was ranked 7th. Tax Talent also ranks UTA's MS Accounting Program 17th in their 2018 rankings.
- The growth trend in the DFW area also affords the department an opportunity to maintain strong academic standards, even in a relatively challenging enrollment environment.
- The relatively low cost of living, absence of a state income tax, urban location, and moderate weather helps us recruit qualified faculty.
- DFW has a highly diverse population, and that is mirrored by the UTA student body. Demographic data suggests this trend will continue. UTA is in a position to be able to provide placement opportunities for its diverse student body. Increasingly, employers are recognizing the benefit of matching their work force demographics to their growing customer base. This places UTA at a strong competitive advantage when compared to other universities with more homogenous student bodies.
- UTA Accounting offers a full range of academic programs – ranging from two undergraduate options to a number of graduate degrees suited for students of every background. The Department also supports a professional five-year degree program. We are one of the few departments nationwide to still have a master's in tax program. And, this program is nationally ranked in the top 10. The Ph.D. program is active. In recent years the program has been modified to: (1) be more structured, (2) have more rigorous course requirements, (3) utilize a strengthened evaluation and reporting system, and (4) provide enhanced financial support to doctoral students.

Relative disadvantages, Internal and Competitive Challenges

- Many of our students are first generation college students who do not yet have good study and other academic habits and few role models. The department, college and university have to devote significant resources to help develop these students so they can meet the academic standards required to be successful in the accounting marketplace. We may need to reimagine our introductory courses to make sure these students develop a solid foundation for their higher studies.
- Because the department tends to attract students of modest quality based on traditional measures and our students are typically older graduates who need to work to support their academic career, it is more difficult to place our students after graduation. This is especially apparent when comparing UTA to UT Dallas, UT Austin, Texas A&M, TCU, and SMU even though our students perform well technically. This in turn has the potential to adversely affect alumni support now and in the future. The state is blessed with a number of good accounting programs and this makes it more difficult to place our graduates in top-tier firms who have the resources and culture to support higher education.
- DFW is a very competitive location for accounting programs with several excellent schools in the area including UTA, UNT, UTD, TCU and SMU. This could result in enrollment challenges in the future.
- Our undergraduate programs are about
- The climate for international enrollments is challenging. The number of foreign students in our graduate programs has declined over the last 4 years from about 45 in Fall 2016 to 27 in Fall 2019. With foreign students preferring STEM programs due to the visa advantages that they afford; this is a particular challenge for the accounting department.
- A significant portion of our tenure track faculty is potentially nearing retirement. Replacing these individuals will be challenging on several fronts. Due to significant salary inversion, these faculty salaries are lower than newer faculty resulting budgetary issues. Further, university policy that loss of a tenure track faculty member may also result in a loss of funding (rather than approval to hire a new tenure track replacement) and limiting university funding based on salary of retiring faculty member results in further issues.

Opportunities for Enhancing Degree Offerings

- Creating a STEM masters track to increase analytics offerings in the accounting program and to achieve STEM designation for accounting programs. This could help alleviate the pressure on international enrolments as well.
- Consider a dual degree program with the MS in Business Analytics at UTA which will help our students have comprehensive analytics tools to be better candidates for jobs.
- Increasing internship opportunities for students. This is an ongoing effort and requires some more imaginative solutions for our transfer students who do not typically follow the timeline

that accounting firms would like in terms of internship and graduation schedules.

- Recruiting active practitioners to play a greater instructional role in all of our programs to provide students with current information about the profession and relate the academic material to the professional environment.
- Given the upcoming CPA evolution, we need to revamp our curricula and provide opportunities for students to specialize in tracks of their choosing.
- In July 2020, the Texas State Board of Public Accountancy permanently removed restrictions on online courses in their qualification criteria for the CPA exam. This makes it important for us to consider online/blended offerings.

Accounting Degree Programs

The department currently offers two undergraduate degrees (B.S. and B.B.A.), three master's degrees (MPA, MSA, and MST), and a Ph.D. degree. A Professional Program in Accounting (PPIA) is offered for students who wish to concurrently pursue both a bachelor's degree and a master's degree.

Each degree program is briefly described as follows.

Undergraduate Degree Programs

The Bachelor of Business Administration degree with a concentration in accounting (B.B.A.) and the Bachelor of Science in Accounting degree (B.S.) prepare students for entry-level accounting positions in the public, private, and governmental sectors. Both degree programs provide accounting and business knowledge sufficient for entry into the profession. The B.S. and B.B.A. degrees are appropriate for individuals who wish to complete significant coursework in a related business discipline such as finance, economics, or information systems.

Both B.S. and B.B.A. degree programs consist of 120 semester credit hours with at least 21 hours in accounting beyond Principles classes. The B.S. degree requires 36 hours in business core (including Accounting Principles I and II) and 18 hours in business electives, while the B.B.A. degree requires 39 hours in business core and 15 hours in business electives. The programs of work for the B.B.A. and B.S. are presented as appendices.

Master's Degree Programs

The Master of Science in Accounting (MSA), Master of Science in Taxation (MST), and Master of Professional Accounting (MPA) degree programs prepare students for professional careers in the public, private, and governmental sectors. These programs also provide most of the educational background necessary to complete the Certified Public Accountant Examination or other major professional examinations.

The **MSA** degree is designed for individuals who hold an undergraduate degree in accounting who wish to specialize in an area of accounting other than taxation. It currently requires a minimum of 37

semester hours of coursework, including 19 semester hours of required accounting courses, 6 semester hours of accounting electives, and 12 semester hours of business electives. The accounting faculty recently approved a reduction in the business electives to 6 hours and the overall program length to 31 hours to facilitate quicker completion of the program and to be able to better compete with similar programs. This is pending UT System approval.

The **MST** degree is designed for individuals who hold an undergraduate degree in accounting who wish to specialize in taxation. It currently requires a minimum of 37 semester hours of coursework, including 16 semester hours of required accounting courses, 6 semester hours of restricted accounting electives, 6 semester hours of taxation electives, and 9 semester hours of business electives.

The **MPA** degree is designed for individuals who hold an undergraduate degree in any discipline except accounting. It currently requires a minimum of 43 semester hours of coursework, including 25 semester hours of required accounting courses, 6 semester hours of accounting electives, and 12 semester hours of business electives.

See Appendices 2.1 through 2.3 for the programs of work for departmental master's degree programs.

Ph.D. Program

The Ph.D. program develops and prepares students for careers in academic accounting. Graduates will be prepared to engage in scholarly, applied, and practical research. The anticipated primary market for graduates of the doctoral program is universities with accounting programs that have a balanced emphasis on teaching, scholarship, and service.

Students in the Ph.D. program are required to complete approximately 72 graduate semester hours beyond the bachelor's degree and necessary Business Foundation courses in attaining the Ph.D. degree as follows:

- 24 hours: Accounting beyond principles (can be taken elsewhere)
- 12 hours: Accounting doctoral seminars
- 12 hours: Accounting Electives/tools
- 12 hours: Research field
- 18 hours: Dissertation
- 72 hours: Total (minimum)

Degrees Awarded for Academic Years 2015-2016 through 2019-2020

See below the information regarding the degrees awarded across different degree programs offered in the Department.

PROGRAM	2015-16	2016-17	2017-18	2018-19	FA19-SP20
BS/Acct	55	55	29	18	12
BBA/Acct	149	130	144	182	141
MS/Acct	30	34	27	15	28
MS/Tax	12	13	9	9	12
MPA	10	12	13	11	16
PhD	2	2	1	2	0
Total	258	246	223	237	209

Relative to the previous review cycle (2010-11 to 2014-15), there is a slight growth in the accounting program in terms of the number of graduates. We graduated about 216 students per year for the 2014-2019 period while this number increased to 235 during this review cycle.

Progress Update on Concerns from Previous Review

As indicated in the AACSB decision letter dated on May 26, 2016, the last CIR peer review team expressed four concerns at the conclusion of its visit. Each concern and our response regarding the progress to date are described below.

Concern 1: Advising

Surveys of graduating undergraduate and master's students reveal relatively low satisfaction with academic advising. The Committee recommends that the Department work with the COB and/or the University to identify and implement ways to improve the academic advising function (Business Standard 4: Admissions, Retention and Career Development).

Response to Concern 1

Undergraduate Advising

Listed below are primary areas that are new or have really impacted our advising service to undergraduate students.

Online Appointment Scheduling System

We have now been working with Appointment Plus for about three years now, and it has continued to be a great service to our students and staff alike.

Additional Positions

- *Academic Advisors:* In 2017, the College added two more academic advisors which brings the total number to eight. This has provided additional support for the larger major populations such as accounting, finance and management.

- *Assistant Director:* In 2017, Ms. Philisa Stanford was promoted to Assistant Director. This has allowed Ms. Shelly Parker, Director of Undergraduate Studies, more time to focus on her role in a broader sense and continue finding solutions for improving service and satisfaction.

Wait Times at the End of the Semester

In the past, students who were on probation for the current semester had to wait until grades officially posted before meeting with an advisor regarding advising for, and enrollment in, the next semester. This led to students coming in all at one time when grades posted in order to meet with an advisor. Students would wait for hours to see an advisor, sitting on the floor and overflowing outside of our suite.

In late 2016 we began “conditional advising” which allowed students to meet with their advisor in the current semester of probation and be advised for the next semester. Students were then able to register for the next semester during their designated registration period.

At the end of the current probation semester when grades officially post, advisors now review the academic performance of their “conditional advising” students and contact them by email. Students no longer have to wait in long lines.

- If the student met the requirements of the probation semester’s contract, no action is needed other than a “congratulations” email to the student. The student is already enrolled! They do not have to wait in line!
- If the student did not meet the requirements, the advisor notifies the student and refers them to Ms. Parker for further evaluation. A hold is placed on their account until the next step is determined. Again, the student does not have to wait in line.

Summary: This has allowed for a smoother transition from one semester to another for students who just needed one semester of probation to catch up. It has also increased earlier enrollment for the department and college.

Intentional Messaging

We increased our intentional messaging to students regarding important dates and information (graduating seniors, advising and registration dates, last day to drop, accounting entrance exam dates, etc.).

Identify Intended Majors Earlier

In the past, all business students were grouped as “Business Intended” until they met the requirements to declare their major.

We are now identifying students as “Accounting Intended, Finance Intended, etc.” as early as their freshmen year. This allows us to recognize them sooner and make a more intentional connection through their advisor.

Graduate Advising

Unlike undergraduate advising, graduate advising is primarily done at the departmental level.

Graduate Studies Office in the College only answers very general questions for students and prospective students. Currently, we do not have online advising at the graduate level. We have adapted to do more online advising over Microsoft Teams as well as via email and other tools during the pandemic and this will be maintained going forward for the benefit of students. We also have not increased the number of advisors since the last CIR visit. Mr. John Repsis served as the Accounting Graduate Advisor during the 2014-2016 period. Mr. Repsis retired in summer 2016 and Dr. Cherie Henderson assumed the role in fall 2016. They both did a great job in serving our graduate students. Dr. Henderson received an Honorable Mention Outstanding Faculty Advisor Award at UTA in fall 2017.

Survey Results since Fall 2015

According to the recent surveys, the mean ratings in the area of academic advising for both graduate and undergraduate students have improved. For master's students, the mean rating for the most recent 3 years (AY 2015-2016 through AY 2017-18) was 4.11 compared to 3.87 (a value of 5 is the maximum/best score possible) for the previous 5-year period (AY 2010-2011 through AY 2014-2015). There was significant turnover in graduate advising when Dr. Henderson left the university in at the end of 2017-2018 and Dr. Repsis had to be brought back on an emergency basis to carry out this role on short notice in 2018-2019 before we could bring back Dr. Henderson in Summer 2019. This churn affected ratings for 2018-2019 which fell sharply to 3.52. This has since rebounded to 3.98 in 2019-2020 despite the effect of the pandemic in Spring of 2020. The mean rating for undergraduate advising improved from 3.87 to 4.17.

Concern 2: Faculty Research Support

The Department has increased faculty research support in assorted ways during the current reporting period. The Committee recommends that the Department continue to make efforts to provide greater financial resources in support of faculty research. (Accounting Standard A3 and Business Standard 3: Financial Strategies and Allocation of Resources).

Response to Concern 2

We continue to have the following processes/programs to support professional growth, reward contributions, and provide vehicles to excel in meeting the Department's research mission.

- The Department supports an active accounting workshop series for scholarly research presentations. Typically, 4-5 scholars visit campus each fall and spring. The following table shows the number of workshops that were held over the past three academic years. The list below does not include internal presentations, or the Incubator Workshop Series hosted by the College of Business. Cancellations affected our workshop during Spring 2019 and those slots were used for internal and doctoral student presentations. In addition to the workshops below, the department hosted Dr. Ferdinand Gul from Deakin University for a series of seminars on Auditing and Corporate Governance in the Summer of 2017. (table on next page)

Year	# of Workshops
Fall 2015 – Spring 2016	11
Fall 2016 – Spring 2017	11
Fall 2017 – Spring 2018	9
Fall 2018 – Spring 2019	4
Fall 2019 – Spring 2020	11

- The College provides a wide variety of research databases including Compustat, CRSP, Audit Analytics, and many others. The following new databases have been added since our last CIR visit. In addition to the list below, several faculty members have received research awards for data acquisition specific to individual projects.
 - ✓ **Bloomberg BNA Tax Management Library (added 2018)**
 - Bloomberg BNA Tax Management Library provides more than 550 Tax Management Portfolios with guidance provided by a network of over 1,000 leading experts. Portfolios related to U.S. Income Taxation, Estates & Gift Taxation, and International Taxation are included with links to relevant Internal Revenue Codes and other primary sources.
 - ✓ **Dealscan (added 2017)**
 - Dealscan provides historical information on loan pricing and contract details, terms, and conditions related to the global commercial loan market. These transactions finance M&A activity, working capital needs and other general corporate purposes for loan participants world-wide. Sources include regulatory filings, bank submissions, etc. Records can be linked to Compustat using the Roberts Dealscan-Compustat Linking Database. Researchers from various disciplines, such as accounting, finance and economics are intended users of this resource which is available on the WRDS platform.
 - ✓ **IBIS World (added 2017)**
 - IBIS World provides access to detailed data and analysis for over 700 industries in the United States, including data on market performance, market share, performance projections, financial breakdowns, supply chain structure, and business environment profiles.
 - ✓ **ISS Securities Class Action Services (added 2016)**
 - ISS Securities Class Action Services provides detailed information on Securities Class Actions law suits.
 - ✓ **S&P Global Market Intelligence (added 2017)**
 - S&P Global Market Intelligence collects, standardizes and disseminates all relevant corporate, financial, market and M&A data plus news and analysis for the following industries: banking, specialized financial services, insurance, real estate, energy and media/communications.
 - ✓ **Boardex**
 - BoardEx is a global leadership database used by leading universities and colleges around the world for academic research. Founded in 1999,

BoardEx contains the most accurate and comprehensive global board and relationship intelligence collected and curated over 20 years. The BoardEx business relationship mapping and people intelligence platform helps private, public and not-for-profit organizations connect with influencers and decision-makers. It is a comprehensive, continuously growing global leadership database covering board members, non-board members, C-suite executives, senior leaders and professional advisors. This was acquired using funds granted to Dr. Rasmussen but is available for use through WRDS.

- The College recognizes excellence in research with awards given at the spring faculty meeting. Research awards are given to both academic and professional publications. During the 2015- 2018 period, the following accounting faculty members received the College Outstanding Publication Award:
 - ✓ Dr. Stephanie Rasmussen – Spring 2017 (Academic Publication)
 - ✓ Dr. Terry Skantz – Spring 2017 (Academic Publication)
 - ✓ Dr. Don McConnell – Spring 2015 (Professional Publication)
- The College also recognizes research excellence by providing one course release and \$5,000 research money to faculty members with publications in elite journals. For near elite publications, faculty receive \$2,000 as research support. The following accounting faculty members received such support during the 2015-2020 period.
 - ✓ Dr. Bin Srinidhi – Fall 2015 (Elite Publication)
 - ✓ Dr. Nandu Nagarajan – Spring 2016 (Elite Publication)
 - ✓ Dr. Stephanie Rasmussen – Fall 2016 (Near Elite Publication)
 - ✓ Dr. Terry Skantz – Fall 2016 (Near Elite Publication)
 - ✓ Dr. Stephanie Rasmussen – Fall 2018 (Elite Publication)
 - ✓ Dr. David Rosser – Summer 2020 (Near Elite Publication)
- New untenured assistant/associate professors are provided summer research support approximately equal to two-ninths of their nine-month salary for two years. In addition to the two- year summer release, start-up funds are provided for new untenured faculty to support travel to conferences, pay professional dues and journal submission fees, and to purchase equipment. The following accounting faculty members received such support during the 2015-2020 period.
 - ✓ Dr. Raghu Venugopalan
 - ✓ Dr. Ram Venkataraman
 - ✓ Dr. David Rosser
 - ✓ Dr. Yun Fan
 - ✓ Dr. Jivas Chakravarthy
 - ✓ Dr. Yuan Ji
- Untenured assistant/associate professors with a successful third year review are granted a reduced teaching load (they can take one semester off from teaching), which allows them to devote more time to research. The following accounting faculty members received such

support during the 2015-2020 period.

- ✓ Dr. Ram Venkataraman
- ✓ Dr. David Rosser

Concern 3: Coordination with COB AOL Committee

Since the last CIR, the Department has improved its coordination and communication with the COB AOL Committee. The Committee recommends that Department continue to work on improving AOL processes that will result in significant improvements to student learning (Accounting Standard A5: Accounting Curricula Management and Assurance of Learning and Business Standard 8: Curricula Management and Assurance of Learning).

Response to Concern 3

In Fall 2016, the College formed AOL committees by degree program. We have an accounting department representative on both the College Undergraduate AOL Committee and the College Specialized Master's AOL Committee. Both of these representatives also serve on the Accounting Department AOL Committee.

At a department level, several improvements to AOL processes have been made since our last CIR review. Specifically:

- Objectives related to the information technologies goals (Goal 2 in the undergraduate program and goal 3 in the MPA/MSA program have been revised to be more specific. Different instruments are also used to assess the revised objectives. These changes were made to improve student learning. The previous objectives and revisions are as follows:
 - ✓ Previous: *Students should demonstrate the ability to apply database skills.*
Revised: *Students should demonstrate the ability to query databases to retrieve information.*
 - ✓ Previous: *Students should demonstrate the ability to use accounting software.*
Revised: *Students should demonstrate an understanding of how internal controls are used in accounting software to help prevent errors and fraud.*
- Assessment of the ethics goal in the undergraduate program (Goal 4) has been changed from Acct 4318 (Auditing) to Acct 3311 (Intermediate Accounting). Based on the current design of these courses, coverage of ethics topics is better in Acct 3311 which makes this a more appropriate class to use for assessment of the ethics goal. It is also earlier in the program and helps imbue a culture of ethical behavior and ethical decision making in accounting students.
- The Accounting AOL Committee is working with instructors across all three programs (undergraduate, MPA/MSA, and MST) to use standardized rubrics to assess the oral and written communication objectives (Goal 4 in the undergraduate program and Goal 5 in MPA/MSA and MST programs). We believe these standardized rubrics will provide more

consistent expectations for communication skills across all degree programs and also improve student learning in future years.

- Starting in the 2017-2018 academic year, every objective in each degree program is being assessed once per year. We believe this change will allow us to more easily close the loop and gauge whether faculty recommendations are being implemented and impacting student learning in future years.

Concern 4: IT Knowledge/Skills

The Committee recommends that the Department perform a gap analysis to identify data analytics and IT knowledge/skills needed to be added to the curriculum, identify options, and make changes to the curriculum as appropriate (Accounting Standard A7: Information Technology Skills and Knowledge for Accounting Graduates)

Response to Concern 4

To help address this concern, we formed a committee (i.e., A7 Committee) composed of faculty members from each major functional area. The committee conducted a Gap Analysis of technology usage across our accounting curriculum. Below is a summary of the process and results.

To identify the technologies we used in our survey, we utilized the Pathways Commission Top 25 Technologies as Identified by the Academic and Practitioner Focus Groups in 2014. We felt that these technologies were still relevant in 2017.

A survey instrument was created and made available to the Department of Accounting faculty. The survey was conducted during the Fall 2017 with a follow up request in Spring 2018. In addition, syllabi were reviewed to help determine if any technologies were missed. A compilation of the actual results follows this report.

The following technologies (as defined by the Pathways Commission) are not addressed in our curriculum currently:

- Diagramming software
- Big data technologies
- Reporting software
- Application integration technologies
- Tax preparation software
- Governance, risk, management, and compliance (GRC) software

Although diagramming software such as Microsoft Visio, are not available to students through our computer labs, we do cover diagramming in our introduction to accounting information systems (AIS) classes at the undergraduate and graduate levels. We generally have the students use PowerPoint, Word or Excel to create their flowcharts, business process diagrams, and REA diagrams as all of these do have appropriate symbols and they are readily available.

Big data technologies, while discussed in the accounting information systems classes, are not actually used. To overcome this lack of hands on experience, we need to investigate how we can get access to tools such as Hadoop. Because of the technical knowledge needed, it is better to have a stand-alone data analytics course.

Reporting software such as Crystal Reports are typically integrated with other applications. We could explore using Crystal Reports with the general ledger software (QuickBooks and SAP) used in our accounting information systems (AIS) classes. This would also allow coverage of application technologies in our curriculum.

While it might seem that tax classes should use tax preparation software, our tax program is highly successful and highly ranked because of the knowledge our students have when they graduate with their MS in Taxation. Currently, we feel that not using the software gives our students the advantage of understanding the actual calculations as they perform them manually.

Governance, risk management, and compliance (GRC) software might be a little impractical to implement into the curriculum. Research can be done to see if cases and the technology are available to determine the feasibility of incorporating this type of technology into courses such as audit or internal audit classes.

The next two technologies, enterprise resource planning (ERP) software and programming languages are each covered in one class. Currently, SAP is used in an advanced AIS class. It is possible to further the coverage of the technology by incorporating it into the introductory AIS classes. Visual basic is covered in an AIS design class, along with database management systems. The best alternative to incorporating more programming languages is to create a data analytics course where languages such as R can be incorporated.

Security technologies are covered in the introductory AIS classes. In these classes, students are encouraged to make sure they use appropriate security software on their own computers and those at work. Privacy technologies are covered in the same classes and once again students are encouraged to be aware of the necessity being careful with their own private information as well as that of their employers. Network technologies are also covered in the introductory AIS classes. Students, of course, utilize TCP/IP every time they get on the Internet. They are also required to connect through UTA's VPN if they want to access certain campus resources.

Generalized audit software is used in two classes, an advanced AIS class and the statistical accounting techniques class. It is used quite extensively in both classes. To further the coverage across the curriculum, it could also be utilized in the audit classes.

Mobile technologies were reported to be actively used in two classes. However, students use mobile technologies in class in other ways. Many use their phones or tables to access Blackboard for PowerPoint slides, quizzes and assignment information. Many also have the electronic version of textbooks that they access in class. Therefore, the actual utilization numbers should actually be higher.

Business intelligence and analytics technologies, database management software, general ledger software, query languages, and XBRL are discussed and utilized in the introductory and advanced AIS classes. We should explore how some of these technologies could be incorporated into other classes

as well. For example, XBRL could be covered in the financial statement analysis class. We also could add a data analytics class to the curriculum that could cover the business intelligence and analytics technologies, database management software and query languages.

The remainder of the technologies are used in many more classes with between 21% and 100% of classes covered. Twenty one percent of the classes use accounting and tax research software for various types of assignments. These classes include financial II, tax, audit, advanced accounting, ethics, accounting research and tax research. For the classes we offer, this seems appropriate coverage.

Cloud computing is also use in 21% of the classes. Principles I and II, cost, measurement and analysis for business decision making and one advanced AIS class use this type of technology. Further investigation into this topic might yield more classes that use the technology.

Electronic spreadsheets are used for various purposes across the curriculum. Twenty six percent of the classes report using the software. It is expected in the AIS classes, but assignments utilizing spreadsheets are also used in accounting for managers, intermediate II, cost, advanced accounting, and financial statement analysis.

Presentation software such as PowerPoint is used in 29% of the classes. Oral presentations are a requirement of a wide variety of the classes including, cost, managerial, governmental and non-profit, research, financial statement analysis, advanced AIS, fraud examination, ethics, and state and local taxation.

Internet research software is utilized in 32% of the classes and word processing software is utilized in 50 percent of the classes. This is understandable as many courses do involve some sort of research paper. Communication software is used in 100% of the classes as it is the official means (designated by the university) of communicating with students.

Looking at the coverage of technology in individual courses, nine classes (23.7%) use only communication software as part of the course. These courses include intermediate I, professionalism, audit, and the remainder being tax classes. There is an opportunity to include more technologies in most of these classes. Six of the classes (15.8%) use 2 technologies. Five (13.2%) classes use 3 technologies. Twelve classes (31.6%) use four to six of the technologies. It is not surprising that three (8%) of the AIS classes use more than 40% of the technologies.

Based on the results the Committee recommends the following ways we can incorporate data analytics along with the appropriate IT skills and knowledge as a key component of the accounting curriculum.

- Electronic spreadsheets, Microsoft Excel, should be used in nearly all of our accounting classes as it is so important to the future careers of our students. The Committee recommends that we determine the essential Excel skills and cover different skills and types of skills between the courses. This would take coordinating with each class to make sure all skills are covered, and new skills are introduced as students move through the curriculum. Since 2019-2020, auto-graded Excel assignments (including grading appropriate formula use) have been introduced in ACCT 2302 (Principles of Managerial Accounting) to expose

students early in their career to the use of Excel.

- The Committee would also proposed that the Excel certification be required for our undergraduates. We could have them acquire the core Excel certification as students are required to acquire the Excel Expert certification at the graduate level. We are exploring how this can be implemented within the context of a comprehensive program review.
- As data analytics is so important in the accounting profession, the committee proposed that a data analytics for accounting course be added to our curriculum and based on the committee's suggestion an experimental course has been offered in data analytics at the graduate level as a topics course in Spring 2020. This will be reviewed for conversion to its own course number and making it a permanent course offering.

Strategic Management and Innovation

Mission Statement and Summary of Strategic Plan or Framework

The department's mission statement was developed by the faculty and considered input from the Accounting Advisory Board, the College of Business Dean, and students. The mission statement and its strategic plan have changed since the previous review. Changes are primarily to emphasize the distinctiveness of our program and to reflect the recent revisions in the College mission statement and strategies. The revised mission statement for the Department of Accounting is shown below.

VISION

The Department of Accounting aspires to become a premier source of accounting graduates for firms and organizations recruiting in Texas and the surrounding states. We also aspire to provide a high quality doctoral education to research oriented students.

We seek to advance the practice of accounting by producing basic and applied scholarship which is useful to accounting professionals and the business community. Our overarching goal is to be recognized as one of the top 50 accounting programs in the nation.

VALUES

We will conduct all aspects of teaching, research and service with integrity, respect, and excellence in a collaborative and inclusive manner.

MISSION

The mission of the Department of Accounting is to:

- 1. Prepare students from diverse backgrounds for professional careers in accounting and the broader business community;*
- 2. Create, interpret, and disseminate knowledge of accounting; and,*
- 3. Provide service to the University and accounting profession.*

To accomplish this mission, the Department:

- 1. Offers high-quality instruction emphasizing technical competence, ethical practices, communication skills, critical thinking, and interpersonal skills;*
- 2. Produces meaningful scholarship which improves the practice of accounting, our understanding of accounting, and the process of educating future accountants and academics;*
- 3. Participates in the University's governance and provides service to professional and academic organizations;*
- 4. Seeks to attract, develop, reward, and retain a diverse faculty with professional-level knowledge who are committed to excellence in teaching, scholarship, and service.*
- 5. Endeavors to secure the resources sufficient to fulfill these goals.*

Strategic Management Planning Process and Outcomes

Over the last five years, we have experienced significant changes in leadership at the University, College and Department levels. In May 2016, Dean Rachel Croson resigned and Dr. Chandra Subramaniam took over as interim dean and held this position for two years. Dean Dombroski was hired in April 2018. The previous chair, Dr. Jennifer Ho resigned at the end of Summer 2018 when the Dean appointed new department chairs for 5 departments including accounting. The accounting department chair took over in Fall of 2018. The College Strategic planning process started in Spring 2019. The accounting department strategic planning process was therefore put off to Spring 2020 to make sure that the new strategic plan was aligned with the college strategic plan. Unfortunately, COVID-19 resulted in significant delays in this process. The department has however proceeded with the curricular review aspects as part of the prior strategic plan.

In the fall of 2014, the departmental Mission and Strategic Management Committee convened to study the need for revisions to the departmental vision statement, and to revise and shorten the strategic management plan. The committee solicited input from departmental faculty and produced draft documents which were circulated to the faculty, members of the Advisory Board, student groups and public accounting firms for review in the fall 2014 and spring 2015. These documents were later amended to incorporate feedback from our stakeholders and were approved by the faculty in March 2015. This plan is still in effect. The departmental Mission and Strategic Management Committee has met in the Fall of 2020 to consider new directions that the department should take in light of the college strategic plan. This process will be completed during the current year.

As a result of the planning process, a new strategic plan was adopted which emphasizes the following goals.

- Research excellence,
- Educational excellence,
- Community connections, and
- Fiscal underpinnings.

To pursue research excellence, the Department will continue to recruit and develop faculty who produce impactful research and to provide an environment designed to expand research activity and output. Our goal of educational excellence will be achieved by providing students an excellent education built on research insight and practical experience. To improve community connections, we will engage with faculty, students, alumni, professional organizations, and other community members to build a relationship for mutual benefit. To support the anticipated growth, especially in graduate programs, over the next five years, the Department strives to generate additional revenue and secure new endowments.

The details of our strategic plan are provided in Appendix 4. It has four goals, each with various objectives and initiatives. Summarized below are the initiatives and processes that have been successful, which also highlights key continuous improvement outcomes since the previous review.

Goal 1: Research Excellence

Research Activity, Support and Output

- We have been continuing our efforts to provide an active research workshop series with both internal and external participants. All doctoral students are required, and all tenure track faculty are strongly encouraged to attend. Top scholars in the nation and around the world have been invited to speak on various research topics. As shown below, the number of workshops held has increased since the last review. These do not include internal workshops and brown bags which have also been informally scheduled and well attended since the last review.

	# of Workshops
2015-2016	11
2016-2017	11
2017-2018	9
2018-2019	4
2019-2020	11

- We have recently become a member of Lone Star Research Consortium. Other members of this consortium include UT Austin, Texas A&M University, UT Dallas, TCU, SMU, University of Houston, and Rice University. We hosted the conference at UTA in Spring of 2017, which we believe will enhance our visibility and strengthen our connections with other major research schools in Texas. One faculty member and one doctoral student from UTA present at this seminar each year in Spring.
- We provide access to a wide variety of research databases including Compustat, CRSP, Audit Analytics, Executive Compensation, and many others. Software packages for data analyses (e.g., SAS, STATA, etc.) are also readily available.
- New assistant professors are generally provided summer research support approximately equal to two-ninths of their nine-month salary for two years and more recently, one-ninth of their nine-month salary for the duration of their tenure clock. In addition to the summer funding, start-up funds are provided for new untenured faculty to support travel to conferences, pay professional dues and journal submission fees, and to purchase equipment.
- Untenured assistant professors with a successful third year review are granted a reduced teaching load (they can take one semester off from teaching), which allows them to devote more time to research.
- We also recognize research excellence by providing one course release and \$5,000 research money to faculty members with publications in elite journals and \$2,000 for publications in near-elite journals.

- For this 5-year review cycle, accounting faculty published a total of 36 peer reviewed journal articles (counting each co-authored article only once). 12 articles appeared in Elite or Near Elite journals as per the UTA journal list. Another 5 articles appeared in High Quality journals in business disciplines. One faculty member (Dr. Ramgopal Venkataraman) worked with faculty members in biomedical engineering at UTA, as well as bench and clinical scientists at UT Southwestern to publish 4 articles in high-quality medical journals during this period. Several faculty members have articles that have been either accepted or are in advance stages of review at the end of the CIR period.

Faculty Recruitment and Hiring

Since our last review, our recruitment efforts have led to the following five research faculty hires. All of these were untenured assistants as the department needed faculty at this level. We were also able to increase the gender diversity of the department through these hires. Dr. Yun Fan left the faculty at the end of the current review period. Dr. Jeff Tsay and Dr. Martin Taylor were tenured faculty who retired during this period as well.

Dr. David Rosser	Assistant Professor	Fall 2017
Dr. Yun Fan (since resigned)	Assistant Professor	Fall 2018
Dr. Jivas Chakravarthy	Assistant Professor	Fall 2019
Dr. Yuan Ji	Assistant Professor	Su. 2020
Dr. Hila Fogel-Yaari	Assistant Professor	Fall 2020

Goal 2: Educational Excellence

Curriculum

- The departmental Curriculum Committee has been working with the Chair to constantly review the accounting programs' curriculum at all levels to ensure currency and alignment with the needs of the accounting profession. In accordance with the COB strategic plan Strategy 3, Goal 2, the department initiated a curriculum review. The review was assisted by task forces organized by teaching area with faculty drawn from that area: Principles, Intermediate, Managerial Accounting, Auditing, Taxation, AIS and Analytics. The review for Managerial Accounting is complete and resulted in changes to and reorganization of the two cost and managerial courses at the advanced level. The required course is now a Cost Accounting course (ACCT 4302) and the second course is now a Managerial Accounting course. Significant case content has been introduced in both courses. The new ACCT 4302 was offered for the first time in Fall 2020 and the new ACCT 4304 will be offered in Spring 2021 for the first time.
- A significant curricular issue is the major changes that are upcoming for the CPA exam. These changes are set to take effect in 2024 and so we need to have our courses modified to address these issues in 2022. To this effect, the departmental Mission and Strategic Management Committee chair, Dr. Tom Hall is putting together a task force for a comprehensive review of our undergraduate and graduate programs also taking into account the specializations that we can focus on and the ability and need to modify our masters programs to attain STEM status. This effort was initiated in Fall 2020 and is expected to be

completed by the end of the Spring 2021 semester.

- A major innovation in teaching excellence for this review period was the partnership with IDEAS center in providing tutoring and peer educator support to accounting classes. This has had a positive effect on DFW rates as outlined in greater detail elsewhere in the report.
- To improve students' data analysis skills, the Department has partnered with Pearson and Certiport to offer the Microsoft 2010 Excel Master Certification since spring 2012. The Certiport certification exams are globally recognized by recruiters and employers. This certification is required for all graduate accounting students and recommended for undergraduate accounting students. Employers have indicated that this program is helpful for our students. However, we have faced significant challenges during the pandemic to help students fulfill this requirement. We are examining alternatives to this to ensure a smoother process without sacrificing learning and certification.

Student Preparation/Program Quality

- We have an active internship program for both graduate and undergraduate students with industry and public accounting firms of all sizes. After an increase in the 2014-2016 period, enrollment numbers in internship programs have dropped. We continuously assess this program through surveys of both students and employers to ensure that both parties are satisfied with the experience. These numbers only reflect internships taken for credit.

Year	# of Internship Enrollment
2015-16	101
2016-17	69
2017-18	63
2018-19	88
2019-20	65

- For the undergraduate programs, we have implemented a rigorous entrance exam to take Intermediate Accounting I since 2005. This has been further streamlined since 2018 by having the exam collaboratively designed by the ACCT 2301 coordinator and the ACCT 3311 primary instructors. This helps focus the exam on knowledge essential for success in ACCT 3311.
- For the Ph.D. program, we have improved the structure and support of the program by implementing the following initiatives:
 - Departmental PhD Committee: A departmental PhD committee was formed during the review period. This committee chair (who is different from the department PhD coordinator) helps oversee the PhD program. The PhD committee reviews all applications and participates in video interviews of all applicants and a consensus decision is reached on potential admits before offers are made. This committee meets regularly to discuss PhD student issues and provides feedback to doctoral students on their performance through the PhD coordinator and/or supervisory committee chair. This has increased oversight over the PhD program, and it is a much more transparent and collaborative exercise than before.

- Earlier, the comprehensive exams were conducted in 4 separate exams, one representing each seminar in accounting that the students took. The committee then met to discuss the exams after they had been graded anonymously. The process was changed in two ways. First, every exam has been graded by at least two different faculty members anonymously and differences resolved by a third faculty member. Second, based on the college requirement that there be only 3 separate exams, in the most recent administration in Summer 2020, the comprehensive exams were designed to include material from all the seminars and require some level of integration. The questions were reviewed and honed by the entire PhD committee before the students took them. We believe that this is a more transparent and fair process for evaluation of doctoral students.
- Second-Year Paper Requirement – All accounting Ph.D. students are required to complete a research paper by the end of the second year of the program, which will be presented to faculty in accounting research workshops. Additionally, since 2018, the presentation of this paper constitutes the oral comprehensive exam and the candidate's supervisory committee makes the determination of whether the candidate passes the oral comprehensive exam based on this presentation. We have had one student repeat this requirement after appropriate revisions to pass the oral comprehensive exams.
- Professional Development -- All PhD students with a teaching assistantship funded by the University of Texas at Arlington or the College of Business are required to attend a workshop on Lecturing (usually held in November) and a Teaching Tools workshop during the summer intercession in May. The purpose of the Lecturing Workshop and the Teaching Effectiveness Workshop is to prepare students to excel in teaching their subject matter. Further, all doctoral students are trained by the IDEAS center and serve as peer educators in the accounting labs for ACCT 2301 before serving as instructors for the class.
- Doctoral students have also been given the opportunity since 2018 to choose an area of specialization in teaching and are allowed to teach an advanced undergraduate class in that area after satisfactorily serving as a TA for that class with a tenure-track faculty member. Hannah Richards and Suye Wang did so in auditing and managerial accounting respectively.
- Evaluation System -- A much more strengthened evaluation system has been instituted to ensure student progress. First, a Milestone Agreement Form needs to be completed by each student during their first semester. Students are expected to reach each milestone within the specified time period in order to make satisfactory progress through the program. Students who are not making satisfactory progress may lose funding, be placed on academic probation, or be dismissed from the program. Second, an evaluation using the DS-PRO computer program will be conducted near the end of the first year. Annual performance evaluations will take place each subsequent year. The evaluation will be conducted by the Ph.D. Coordinator in consultation with the departmental PhD committee.
- Financial Support – Since 2020, more funds have been allocated such that PhD student tuition will be covered by the University and GTA remuneration has increased to \$24,000 a year from \$18,900 a year. In addition, once students have defended their dissertation proposal, funding is competitively available for one semester. This frees students from a teaching/GTA responsibility and allows them to concentrate fully on their dissertation. Finally, students are encouraged to submit papers to academic meetings and to attend doctoral consortiums. Many have done so and the Department of Accounting has provided

funding for students to attend meetings.

- Prior to 2018, doctoral students had been provided with hand-me-down computers and had to pay half the cost of their research software. Since Fall 2018, the department of accounting buys every doctoral student a brand-new computer of the same quality as that bought by new assistant professors and pays for their SAS license as well. Starting in Fall 2020, the department is also providing STATA licenses to doctoral students as well.
- All the students who have graduated during the current review period have secured jobs at AACSB accredited schools.

Teaching Excellence

- To support our programs, our faculty have taken advantage of all the training opportunities and deployed appropriate technologies in their classrooms. Several of our faculty have been recognized for their outstanding teaching.
- Dr. Rasmussen was awarded the Regents' Outstanding Teaching Award last year. She was one of only two faculty from UTA that won that system-wide award. It carried a cash prize of \$25,000 in addition to the recognition. She is also a member of the Academy of Distinguished Teachers at UTA and is active in many teaching and learning groups on campus.
- During this period, Dr. Bethane Pierce, Dr. Li-Chin Jennifer Ho, Dr. Nandu Nagarajan, and Adjunct Assistant Professor Tram Le won COB teaching awards. Dr. Terry Skantz, Dr. Li-Chin Ho, Dr. Srinidhi and Dr. Venkataraman were nominated for the doctoral advisor award.
- This is clear evidence of the department's commitment to teaching excellence.

Goal 3: Community Connections

Business and Professional Communities

- We have maintained an active Advisory Board that has been constantly providing input on curriculum issues, internship opportunities and job placement. Currently, the Board has more than 20 members from industry and public accounting firms.
- We are pursuing a continuous effort to strengthen our connections with several professional organizations in the area to provide students the opportunities for networking and building relationships.
 - We have formed a relationship with the Ft. Worth Chapter of TXCPA with whom we have jointly organized or provided significant support for several events including Distinguished Accounting Speaker Series. In spring 2015, we hosted the renowned accounting researcher and educator, Dr. Katherine Schipper of Duke University. In Spring 2017, we hosted Mr. Max Carrier of KPMG as the featured speaker and in Spring 2019, we hosted Ms. Lei Testa, the president of the Texas Society of CPAs as the distinguished speaker.
 - In addition, the Tax Executives Institute and Financial Executive International of Ft. Worth and Dallas invite our faculty and students to the monthly meetings of the two organizations for networking and internship opportunities. Our students are provided annual expendable scholarships by TEI and FEI each year. Other professional organizations, like the Association of Certified Fraud Examiners, ISACA,

and Institute of Internal Auditors also provide funding or other opportunities for students on an annual basis.

- ISACA started an annual IS based case competition in 2019. It was organized virtually in 2020. UTA won both the events which resulted in a trophy and cash scholarships totaling \$5,000 in each year for our students.
- The department has been supporting two active student groups, Beta Alpha Psi and the Accounting Society, to provide more networking opportunities through various activities. Both student groups invite speakers to their regular meetings from the public accounting firms and other major employers in the DFW metroplex. BAP organizes the Meet the Candidates night and an Annual Golf Tournament; and the Accounting Society organizes Firm Night and a Chili Cook-off, among other functions. In addition, both student groups perform significant social functions, including the VITA program, which highlights UTA's tax program.

Alumni Community

- We are continuing our efforts to add alumni to our LinkedIn site for greater communication and connection with our alumni.
- Beginning in August 2011, we have hosted an Annual CPE Day to offer free CPE sessions to our alumni. Speakers from SEC, FASB, public accounting firms, and consulting companies have been invited to address various accounting, business and tax topics. Nearly 300 alumni and friends participated in the most recent offering.
- We engage with our Alumni through our Advisory Board and various College of Business events.
- In ACCT 2301 and ACCT 2302, we have reserved one class period in each semester for outside speakers. During the spring semester, this coincides with Business Week that is run by the COB. During the fall semester, the accounting department facilitates this. We have had great participation from our Alumni as speakers in these events.
- In both principles' classes, we have also included podcasts of interviews with business executives, academics and entrepreneurs to emphasize the importance of accounting in the business world. We have had alumni participation and engagement here as well.

Intellectual Contributions, Impact, and Alignment with Mission

Tables 8-1 of the COB report and the additional information in Table 2-1 shows that the accounting faculty produces a wide variety of intellectual contributions, with many of them published in leading/high quality academic and professional journals. The scholarship reflects our shared mission and goal to produce research that "improves the practice of accounting, our understanding of accounting, and the process of educating future accountants." As explained in the table and the

appendix listing journals in which our faculty publish, our faculty have been publishing in Elite journals and their research has significant impact based on the google scholar citations of their work. There are 55 papers with over 50 citations and 20 papers with more than 100 citations on Google Scholar.

Other examples of impactful intellectual contributions include:

- Associate Professor Richard Mark developed instructional materials that were approved by the Texas State Board of Public Accountancy to be used in providing training to Certified Public Accountants throughout Texas. He has been selected by the Dallas Chapter of the Texas Society of CPAs to be a provider of ethics training to their constituents. He has provided such training to major accounting firms as well as other finance/accounting organizations.
- Dr. Bin Srinidhi serves as co-editor of Journal of Contemporary Accounting and Economics, and an associate editor at Asia Pacific Journal of Accounting and Economics
- Dr. Srinidhi is invited regularly to City University of Hong Kong and Deakin University, Australia to provide research guidance to their doctoral students and junior faculty.
- Dr. Li-Chin Jennifer Ho served as Associate Editor of Review of Accounting and Finance and serves on the editorial board of International Journal of Accounting Studies.
- Dr. Cheryl Prachyl served as Conference chair for the AAA Southwest Region Conference.
- Accounting faculty have won research awards at the COB three times during this review period.
- Our faculty regularly review for top accounting journals such as the Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, Management Science, Journal of Accounting, Auditing and Finance among others.
- Dr. Jivas Chakravarthy served as sub-liaison for the AAA Annual Meeting 2017.
- Dr. Thomas Hall and Dr. Becky Pierce have worked with Lucan Hoodguin of KPMG on several sampling papers including one published in the Auditing: A Journal of Practice and Theory. Based on this research, KPMG changed its method of selecting MUS samples and has had this procedure added to their software (IDEA). This is a clear example of practice-relevant research produced by our faculty.
- Dr. Ramgopal Venkataraman has collaborated with faculty members in bio-medical engineering and at clinicians at UT Southwestern Medical center to publish 4 impactful articles in high quality medical journals in support of the Health and Human Condition pillar of the university strategy during that period.

Financial Strategies and Allocation of Resources

The Department of Accounting is fortunate to have supportive relationships with the University, College of Business, generous alumni, and public accounting firms. The Department's operating funds are generated from three principal sources. These sources are (1) the faculty and staff salary budget, (2) the maintenance and operations (M&O) budget, and (3) gifts and endowments. Listed below is the information concerning the trends in each component of our financial resources during this review cycle.

Departmental Financial Resources 2010-11 through 2014-15					
Funding Category	2015-16	2016-17	2017-18	2018-19	2019-20
Faculty & Staff Salaries (Budgeted amounts)	\$2,999,830	\$3,086,680	\$2,933,010	\$3,295,692	\$3,317,968
M&O (Budgeted Amount)	\$75,372	\$75,372	\$84,613	\$84,613	\$88,468
Endowment (Market Value)	\$2,487,648	\$3,100,316	\$3,183,392	\$3,574,292	\$3,595,062

As indicated above, the largest financial component is the faculty and staff salary budget. This budget is essentially an allocation from the College of Business. This budget has increased generally over this review cycle. This increase is driven by the following factors: (1) over the past five years, the Department hired five new tenure track faculty members, replacing retiring and departing faculty. The salaries for the new faculty members are significantly higher than that of those departing; (2) Newly hired full time NTT faculty members were hired at significantly higher salaries than those they replaced; The following table shows the faculty trends data over this cycle, which is consistent with the pattern indicated for the faculty salary budget.

Accounting Faculty Data 2010-11 through 2014-15

Faculty Category	2015-16	2016-17	2017-18	2018-19	2019-20
Tenure/Tenure-Track	14	13	13	13	14
Non-Tenure Track	9	9	8	8	8
Part-Time FTE	0.75	0.5	2.0	2.0	1.0
Total	18.5	19.4	21.5	25.6	27.9

Currently the Department has 26 endowments. Three of these are for faculty professorships, and others are created to provide scholarships to both graduate and undergraduate students.

Department endowments provide partial support for three endowed chaired professors. In addition, department endowments and gift money through annual contributions support the following activities:

- Undergraduate and graduate student scholarships
- Accounting research workshops and conferences
- Supplemental travel, database, and research support
- Student organization support – Beta Alpha Psi and Accounting Society
- Special events for graduate and undergraduate students – Annual Chili-cook off, Firm nights, spring scholarship banquet, annual CPE Day, etc.

New Degree Programs

No New accounting degree programs have commenced since the previous AACSB review.

Participants – Students, Faculty & Staff

Students

Presented below are recent statistics relating to our degree programs, enrollments, degrees awarded, and diversity of student population. Student enrollments in both the undergraduate and master's programs have declined slightly since the last review. Accounting BS/BBA majors have declined 5 percent from 2015-2016 compared 2019-2020. The sharpest decline was in the most recent year. For the master's programs, the decline is much sharper at 16.7 percent concentrated in our MS programs in ACCT and Tax. The MPA program has remained relatively steady with slight growth in the last year.

Student enrollment

Degree Program	Academic Year				
	2015-16	2016-17	2017-18	2018-19	2019-20
BS/Acct	123	90	58	42	36
BBA/Acct	383	418	442	484	447
Undergraduate	506	508	500	526	483
MS/Acct	113	87	70	57	86
MS/Tax	36	29	29	36	26
MPA	43	41	44	42	48
Master's	192	157	143	135	160
PhD	14	17	12	14	11
Total	712	682	655	675	654

The decline in student enrollment could be caused, at least partially, by some of the changes we have made to improve the quality of students for both undergraduate and master's programs. Only students identified as accounting majors were allowed to register for any accounting course above Intermediate Accounting II and any student receiving a grade less than a C in two upper division accounting classes, or twice in the same course, are formally advised to pursue another major by the Undergraduate Advising office. Accounting is thus considered by many to be among the harder majors at UTA.

The generally challenging enrollment environment for master's programs affected us as well. While a concerted effort taken by the marketing committee helped mitigate these effects for the accounting graduate program, the general preference for STEM programs among international students leads many to the MS in Business Analytics and MS in Quantitative Finance programs in the College of Business as these are designated STEM programs.

Since we did not see any significant improvement in performance based on the increased GMAT requirements, we reverted to our previous GMAT requirement of 500 for our master's program. This mitigated the loss of students but did not arrest it. Targeted contacts with undergraduate students and potential master's students and offers of departmental scholarships at the time of admission helped us improve our enrollment in 2019-2020.

Diversity

As shown below, our students are well diversified relative to ethnicity and gender. In AY 2014-15, approximately 37 percent of students were white, followed by 20 percent Hispanic, 19 percent Asian, 13 percent international, and 7 percent Black. During this review cycle the percentage of students classified as white declined about 10 percentage points with offsetting increases in students classified as Hispanic (6 percentage points) and Asian (3 percentage points). These changes are consistent with demographic trends in Texas.

Regarding gender, in AY 2014-2015, 49 percent of our students were female. This represents a decline of approximately 5 percentage points in the current review cycle. The reason for the decline in female students as a percentage of the student population is not known.

As can be seen from the table below, the student population in our accounting programs is very diverse. The largest group in our undergraduate programs is actually Hispanic/Latino at 33%. However, the largest group among accounting graduate students is White at 40%. The share of Hispanic/Latino students in the master's program has more than doubled from 10% in 2015-2016 to 22% in 2019-2020. We will continue to focus our efforts on increasing representation of minorities in our graduate program.

	2015-16		2016-17		2017-18		2018-19		2019-20	
	UG	Grad	UG	Grad	UG	Grad	UG	Grad	UG	Grad
Ethnicity										
Asian	19%	15%	20%	10%	17%	14%	16%	17%	17%	15%
Black/African American	8%	7%	8%	4%	10%	6%	9%	2%	8%	6%
Foreign	8%	16%	10%	24%	10%	18%	12%	14%	12%	13%
Hispanic/Latino	31%	10%	31%	10%	30%	15%	32%	17%	33%	22%
Multiple Ethnicities	4%	2%	2%	4%	2%	5%	3%	4%	4%	1%
White	29%	47%	29%	45%	31%	41%	27%	44%	26%	40%
Not Specified/other	1%	1%	1%	3%	1%	2%	0%	2%	0%	1%
Gender										
Male	52%	48%	54%	50%	52%	48%	55%	48%	52%	48%
Female	48%	52%	46%	50%	48%	52%	45%	52%	48%	52%

Faculty Management and Support/ Faculty and Professional Staff Deployment

The Department of Accounting currently employs fourteen full-time tenure track teaching and research faculty (all accounting) and eight full-time non-tenure track teaching faculty (five in accounting and three in business law). Below, processes for faculty recruitment, retention, and development are described—first for tenure track faculty, and then for non-tenure track faculty.

Tenure Track Faculty—Policies and Processes

Recruitment

Recruitment of tenure track faculty is a rigorous process that typically begins with a faculty recruiting committee. Upon receiving funded salary lines from the College of Business Dean, we solicit faculty position applications by attending AAA Annual Meetings and/or Miami Rookie Conferences. We also place advertisements in *The Accounting Review*, AAA Career Center, and SSRN.

Individuals seeking faculty positions are encouraged to submit their vita, evidence of research, teaching ability, and three letters of recommendation by early January/February prior to the subsequent academic year. The recruiting committee reviews and screens all applicants based on specific criteria related to education, professional experience, research potential, and teaching interests. The committee in conjunction with the department chair typically selects four or more applicants for a campus visit and formal interview process. These selections are reviewed and approved by the Provost's office to ensure that all diversity obligations are met.

Candidates who visit campus meet with the faculty, department chair, and either the dean or an associate dean. Candidates also present evidence of their research (usually a portion of their dissertation or a working paper) at the department's accounting research workshop.

At the conclusion of the recruiting event, all faculty members are solicited for input on the merits of a potential faculty member. Offers are extended only when there is positive support of a job candidate.

Retention

Formal processes are in place for third year pre-tenure review, tenure and promotion decisions, and post-tenure review (at UTA this is referred to as a *Comprehensive Periodic Evaluation*) as follows.

- The third-year pre-tenure review is mandatory for all untenured faculty members at UTA. It serves as a midpoint review of the faculty member's progress toward meeting requirements and expectations for tenure and promotion. The process consists of independent reviews by the Department Promotion and Tenure Committee, Department Chair, Dean, and Provost. The review is an institutional-internal process, so no external reviews are solicited. A description of this process is provided in Appendix 6.
- Tenure and promotion to associate professor decisions are normally made during the sixth year of employment in which the departmental Promotion and Tenure (P&T) Committee reviews and evaluates the faculty member's teaching, research, and service. The departmental P&T Committee prepares a formal report (including votes) that is forwarded to the College P&T Committee along with a recommendation from the department chair. The College P&T Committee delivers its recommendation to the Dean before the Dean writes a letter for the candidate. The Dean's letter and recommendation are then added to the dossier, which is sent to the University P&T Committee for further

review and final decision. The departmental guidelines and criteria for promotion to associate professor with tenure are provided in Appendix 7.

- During fall 2010, the Department also finalized, approved, and adopted the document for promotion from associate to full professor. The policy for this promotion is available in Appendix 8.
- During fall 2013, the Department developed and adopted a new set of review process and evaluation criteria for a comprehensive periodic evaluation (CPE) of its tenured faculty. The CPE is required under university policy, and consists of independent reviews by the Department Chair, a departmental CPE Review Committee, and the Dean of the College of Business. The general purpose of the CPE is to evaluate a faculty member's continuing contributions to the Department, College, and University, and to their profession. As listed in Appendix 9, the current policy requires the department to conduct this review for its tenured faculty as least as often as every six years.

Development

Several processes/programs are in place to support professional growth, reward contributions, and provide vehicles to excel in meeting the department's mission. The following are illustrative of faculty development processes.

Early Career Development and Mentoring

- Once a faculty prospect accepts an offer of employment, the chair keeps in touch with the individual to ensure a smooth transition to campus. One week before classes begin all new faculty are invited to a campus-wide event called New Faculty Orientation in which they are informed about the culture of the university, expectations and provided with information on mentoring and teaching excellence programs available at UTA. UTA has mentoring program for junior faculty, called the Faculty to Faculty Mentoring Program, where junior faculty are matched with senior tenured faculty from other colleges to improve the overall university experience for mentored faculty.
- New assistant professors are generally provided summer research support approximately equal to two-ninths of their nine-month salary for two years or one-ninth for six years for the most recent hires. In addition to the summer funding, start-up funds are provided for new untenured faculty to support travel to conferences, pay professional dues and journal submission fees, and to purchase equipment.
- The Department performs an annual review of untenured tenure-track faculty and provides feedback for improvements. As mentioned earlier, we conduct a more in-depth third year review for untenured assistant/associate professors to ensure there is sufficient evidence that the faculty member is making timely progress toward tenure. As the third-year review is diagnostic in nature, any recommendation made should not be construed as binding such that a satisfactory performance with a recommendation for reappointment is no guarantee of ultimately earning tenure.

- Untenured assistant professors with a successful third year review are granted a reduced teaching load (they can take one semester off from teaching), which allows them to devote more time to research.

Support for Research, Teaching and Professional Development

- The department supports an active accounting workshop series for scholarly research presentations. Typically, 4-5 scholars visit campus each fall and spring.
- The college provides access to a wide variety of research databases including Compustat, CRSP, Audit Analytics, and many others. Software packages for data analyses (e.g., SAS, STATA, etc.) are also readily available.
- The college recognizes excellence in teaching, research, and service with awards given at the spring faculty meeting. Research awards are given to both academic and professional publications, and teaching awards are for both graduate and undergraduate categories. Although not awarded every year, the college recognizes exemplary service when a faculty member makes an outstanding service contribution.
- The College also recognizes research excellence by providing one course release and \$5,000 research money to faculty members with publications in elite journals and \$2,000 in research money to faculty members with publications in near-elite journals.

Evaluation, Feedback and Reward

- The performance of every faculty member is evaluated annually by the departmental chair. Each October, faculty members provide the Chair with an activity report for the previous year together with their vita and the three-year publication record. The evaluation also includes student perceptions of the faculty's teaching including comments, grade distributions, course loads and level, and the quality of the journal publications as established by the Department. The Chair evaluates faculty using a seven-point scale in research, teaching and service. The evaluation is made in a way that each faculty member will have a sense of their performance relative to their colleagues (and hopefully find areas of improvement and strength). Research is assessed totally on output, based upon a ranking of journal publications prepared by faculty. The journal list is included in Appendix 10. The ratings from the annual reviews form a basis to determine the faculty member's eligibility for merit raise adjustments.
- Recognizing that even the best faculty members can benefit from constructive feedback, the University requires peer review of teaching for individuals seeking promotion as a mechanism for providing meaningful feedback and fostering continuous improvement, not only for purposes of tenure and promotion, but also as a best practice for professional development. This policy, listed in Appendix 11, has been implemented since 2014.
- In early 2015, the Department of Accounting adopted a policy requiring use of a standardized teaching portfolio to make summative judgments regarding the instructional

performance of faculty members. In prior years, course evaluation results and grade distribution information were the primary factors considered in summative evaluations. The new policy requires that a more diverse set of information be utilized in judging the instructional performance. This change is one indication of the department's commitment to continuous improvement. However, this policy placed a disproportionate load on annual report submission for faculty and is primarily used at 3-year reviews, periodic reviews or promotion and tenure decisions.

Non-Tenure Track Faculty—Policies and Processes

Recruitment

- The department chair is primarily responsible for recruiting and managing the non-tenure track faculty. Recruitment occurs via a network of acquaintances within the professional and alumni community. UTA's location in the midst of the DFW area affords a large pool of talented professionals from which to draw.
- During the AY 2013-2014, a task force was formed in the College to review, define, and standardize non-tenure track job descriptions, titles, and promotion criteria. Their recommendations were reviewed and amended by the Dean's Council of Department Chairs. This process resulted in a new policy (see Appendix 12) which describes the desired and anticipated non-tenure track positions and their associated career paths. Under this new policy, NTT positions are classified into four categories: (1) Assistant, Associate or Clinical Professor, (2) Assistant, Associate or Professor in Practice, (3) Lecturer or Senior Lecturer, and (4) Assistant, Associate, or Visiting Professor. These titles can be applied to both full-time and adjunct faculty.
- New hires for full-time NTT faculty during this review period are summarized below.

Dr. Cheryl Prachyl	Clinical Associate Professor	Spring 2019
Dr. Cherie Henderson	Assistant Clinical Professor	Fall 2019
Mr. Ken Smith	Lecturer	Fall 2019
Mr. John Respis (rehired)	Professor of Practice	Su. 2018

Retention and Development

- Annual performance reviews are conducted for full-time NTT faculty by the department chair based on an activity report submitted by each faculty member. Performance reviews cover teaching, service, and research (in some cases).
- The policy for faculty peer review of teaching also applies to full-time NTT faculty members who are required to be reviewed at least once every five years.
- Discretionary faculty spending accounts are made available to meet requested spending needs such as professional conferences, subscriptions and professional membership dues, etc.
- Teaching assistants are provided to all full-time NTT faculty members.

Professional Staff

Ms. Kimberly Van Arsdale was promoted as the department's Administrative Assistant since 2018. Kim is an excellent administrative assistant and has worked extremely well during the time she has been working here. She leads regular staff meetings and ensures that support specialists attend requisite training sessions and are adequately cross-trained. She also monitors faculty that need support with technology and other needs and deploys departmental resources to assist them.

The Department also has two Support Specialists. Ms. Shunda Dixon joined the Department in 2018, replacing Ms. Van Arsdale when she was being promoted. The position was reclassified from a Support Specialist I to a Support Specialist II position compensation associated with the position. We also hired Ms. Anna Pratt as a Support Specialist to assist with the additional administrative burdens of the accounting department and to support faculty in their administrative and reporting duties such as AOL, UEP (our regional accreditation reports), routine data gathering in the department etc. We also hire graduate students to work part-time in the department to help the faculty and administrative assistants with projects.

Our administrative assistant performs a wide variety of tasks including, but are not limited to:

- Provide administrative assistance and support to the department chair and faculty.
- Create documentation for payment and reimbursements in UTA Share, and assignments and other documents in UTA Flow.
- Maintain faculty personnel files and historical data.
- Research and prepare the department's annual budget and maintain expenditures throughout the fiscal year.
- Maintain the department's procard documentation and statements of accounts.
- Handle administration and logistics for the department's premier day-long continuing professional education event for alumni and other accounting professionals, as well as other events held throughout the year.
- Supervises the Support Specialists and student workers.
- Perform other duties as assigned.

The support specialist job duties include, but are not limited to:

- Assist students, faculty, student workers, administrative staff and other visitors to the department.
- Prepare documents for transmittal through UTShare and UTA Service Desk, and assist faculty with travel documentation.
- Arrange textbook adoption and acquisition for faculty.
- Coordinate the assimilation of departmental common final exam packets with faculty.
- Train and monitor the duties of the department's student workers.
- Assist with the preparation for the department's scholarship banquet, the annual CPE event, and other events held throughout the year.
- Perform other duties as assigned.

Accounting Learning and Teaching

Curriculum Management and Development

The departmental Curriculum Committee has worked with the Chair to constantly review requirements of accounting degree programs to ensure currency and alignment with the needs of the accounting profession. The Curriculum Committees of Accounting Advisory Council and Junior Board have also provided input on various curriculum issues as well.

The Department has made a number of important changes to its curriculum over the past five years, which are summarized below.

Undergraduate Program

A major change was made to ACCT 2301 and ACCT 2302 courses. The faculty identified the fact that a significant portion of our students were either failing the course or dropping the course or receiving a D. The department is very careful to avoid grade inflation. The focus therefore was on helping our students succeed by providing additional support. Initially, Dr. Rasmussen started working with the IDEAS Center on campus to provide peer tutoring outside of class hours. Her experience was positive. Based on this experience, we set up voluntary tutoring labs for these courses using a formal system of peer educators. The reduction in the DFW rate (% of students getting Ds Fs and Ws) was substantial. The department therefore went ahead and made a change to the curriculum adding a required zero-credit lab component to the course. These labs are mandatory and they are staffed by peer educators, GTAs and doctoral students. This necessitated a lot of coordination and training. So, we appointed Dr. Rosser as the course coordinator for ACCT 2301 and Dr. Rasmussen as course coordinator for ACCT 2302. Dr. Rosser receives a one course teaching reduction to do this. This change is evidence of the proactive nature of our faculty and curriculum committees to improve student performance.

Through the curriculum review process, the instructors for ACCT 4302 and ACCT 4304 identified some inconsistencies in the coverage of cost and managerial accounting across these two courses. The faculty met and decided to make catalog changes to these two courses which are part of a sequence so they are better able to meet the needs of our students. The required course ACCT 4302 now covers more of the material that is covered in the CPA exam and is oriented towards cost accounting. ACCT 4304 is a quasi-elective in that either ACCT 4304 or ACCT 4325 (Governmental) is required. This course is now a case based managerial accounting course. This change was made effective Fall 2020 for ACCT 4302 and Spring 2021 for ACCT 4304 after appropriate approvals were secured.

In addition, effective with fall 2015, we made an addition to the required BCOM course. This addition is a one-hour per week Professionalism lab designed to improve students' soft skills. The lab is based on a similar course that has been offered at the graduate level (see below for further discussion) since fall 2012. It is facilitated by two full-time faculty members but taught primarily by experts from the Career Center and accounting professionals from the DFW area.

Graduate Program

During fall 2012, we began offering an accounting professionalism course. This course is required in

all of our master's degree programs, and is designed to improve the soft skills of our accounting graduate students by bringing to campus outside speakers who address such topics as business and social etiquette, self-assessment, professional deportment, networking, effective communication skills, and stress & time management.

Since spring 2012, the Department has partnered with Pearson and Certiport to offer the Microsoft 2010/2013 Excel Master Certification. The Certiport certification exams are globally recognized by recruiters and employers. This certification is required for all graduate accounting students and recommended for undergraduate accounting students. This innovation has improved students' data analysis skills and employability.

Based on the concerns raised in the previous report, we spent a lot of time examining options for improving the analytics coverage in our programs. After identifying the gaps in our coverage, Dr. Henderson developed an Analytics course that is currently designated as a special topics course. This course has been offered once and was well received even in the midst of a pandemic. It will be offered again in Spring 2021 and if all goes well, it will be added as a permanent course with its own number.

Several other changes are ongoing and some of them were delayed by the COVID-19 disruption due to additional teaching effort necessary for quick conversion and ongoing development.

During this review cycle, we increased the number of accounting electives available to graduate students including special topics courses including Transfer pricing issues in international taxation, Data Analytics etc. We are currently investigating the potential for offering an Internal Audit class in the future.

Standard A7 Issues: Information Technology and Data Analytics Skills/Knowledge

These issues were discussed in detail in our response to concerns in previous reports and are not repeated here in the interest of brevity. See our response to concern 4 [here](#).

Assurance of Learning

Assurance of Learning (AOL) Committee

Since its last review, the Department has continually worked to improve its AOL efforts. The Department still maintains a standing AOL Committee that is charged with preparing and communicating an assessment schedule to department faculty, reviewing results of each semester's AOL activity, making recommendations, and providing feedback to the faculty on the Department's AOL efforts.

From its inception, the AOL Committee was structured to include a representative from each sub-discipline with the Accounting Department. The AOL Committee initially consisted of a Chair and a representative from financial accounting, auditing, management, and tax. Since then, business law has been added to the Department's responsibilities and a representative from business law has been added. Beginning in mid-2018, an administrative support specialist within the Department provides assessment reporting and other administrative support to both the AOL Committee and faculty involved in the assessment process.

Carrying on the faculty's charge, the Department, through the AOL Committee continually monitors its AOL performance.

How the AOL Process Works in the Department

Beginning of the Semester: At the beginning of each semester, the Chair of the AOL Committee reviews the AOL schedule to determine the goals, objectives and related courses to be assessed that semester. The AOL Committee then advises the faculty associated with identified courses of their AOL assessment responsibilities for the semester and the timeline for reporting assessment results.

During the Semester: The AOL Committee meets at least once each semester to review the prior semester's results and any suggestions made by instructors for improvement of the AOL process. Any suggestions for improvement from the AOL Committee are communicated to relevant course faculty. The AOL Committee also reviews whether prior suggestions and/or recommendations have been followed.

At least once throughout the semester, the Chair of the AOL Committee communicates a reminder to the faculty involved in that semester's assessment and asks for input as to progress for the semester's AOL evaluation.

End of Semester: Prior to the end of the semester, the Chair of the AOL Committee provides faculty with instructions on how to submit their assessment materials (e.g., instrument, rubric), results, and recommendations. The method of collecting these data has evolved over time. In Years 1-3, a Departmental AOL website was used for data collection. After the faculty member who maintained that website retired, both Qualtrics (Year 4) and Google Forms (Year 5) have been used for data collection purposes.

Results are summarized for each learning objective and then reported to and discussed by the AOL Committee at the beginning of the following semester. The Chair of the AOL Committee ensures that final reported data is aggregated by relevant course and objective with no reference to particular section or instructor.

Learning Goals and Objectives

During the most recent five-year period, AOL learning goals across the departmental degree programs (BBA/BS, MPA/MSA, and MST) are generally consistent with the learning goals that were in place during the prior five-year period. Five learning goals are identified for each degree program. Learning goals for the BBA/BS program focus on foundational accounting knowledge, information technology, critical thinking, ethics, and communication. Learning goals for the MPA/MSA and MST programs focus on software competency and/or information technology, critical thinking and/or research, ethics, and communication. Slight modifications were made to the wording of all learning goals at the beginning of Year 5 to more clearly communicate the skills or knowledge that Departmental faculty expect students to obtain through each degree program. However, the fundamental spirit of each learning goal is consistent across the most recent five-year period. Appendix 13 presents the learning goals for Years 1-4 and Year 5 for each degree program.

At the start of the most recent five-year period, two learning objectives were identified for each learning goal. The only exceptions were the foundational accounting knowledge learning goal for the

BBA/BS program and the software competency learning goal for the MPA/MSA and MST programs which each had one identified learning objective. All learning objectives were initially consistent with those in place during the prior five-year period. Over the course of the past five years, the AOL Committee and Department faculty made the following changes to degree program learning objectives (Appendix 13 presents learning objectives in effect for each year and degree program):

First, two iterations of modifications were made to the information systems learning objectives in the BBA/BS and MPA/MSA degree programs. The first iteration modified the wording of both learning objectives to more specifically explain what Department faculty wanted students to be able to demonstrate. For example, one learning objective was changed from "...demonstrate the ability to apply database skills" to "...demonstrate the ability to query databases to retrieve information." These modifications took effect for Year 3. The second iteration reduced the number of learning objectives in each program from two to one to ensure that learning objectives were distinct for undergraduate vs. master's students, a result of our Department's evolving knowledge of the AOL process. The wording of the learning objective that was retained in the BBA/BS program was also refined to include a reference to data "analysis". These modifications took effect for Year 5.

Second, the number of critical thinking learning objectives in the MST program was reduced from two to one. The AOL Committee's periodic review of learning objectives revealed that one of the critical thinking learning objectives did not substantially differ from one of the research learning objectives, which led to the elimination of one critical thinking learning objective. (Modified for Year 3.)

Third, the number of ethics learning objectives in each degree program was reduced from two to one. These changes were made to ensure that learning objectives were distinct for undergraduate vs. master's students and because of the differences in ethics coverage within our degree programs. Ethics topics are covered at select points in time across a variety of undergraduate classes while a dedicated ethics course exists in the master's programs. (Modified for Year 5.)

Fourth, slight modifications were made to the wording of communication learning objectives in the MPA/MSA and MST degree programs. These changes were made to emphasize that professional-level communication skills are expected from master's students. In contrast, communication learning objectives in the BBA/BS degree program are described more generally. (Modified for Year 5.)

- Fifth, slight modifications were made to the foundational accounting knowledge, software competency, and research learning objectives as shown in Appendix 13. These modifications were made to more succinctly describe what students should be able to do or demonstrate as a result of their learning. The overall spirit of these learning objectives remained consistent throughout the most recent five-year period. (Modified for Year 5.)

Overview of Assessment Results

AOL assessments are conducted each academic year. Typically, multiple learning objectives are assessed each semester, and each learning objective is assessed in one or more designated assessment courses. The Department faculty assessed each learning objective at least twice during the most recent five-year period. The only exception where this did not take place was if the Department faculty significantly changed a learning objective (the new learning objective was then assessed twice).

In many cases, the Department assessed learning objectives several times during the most recent five-year period. This was largely driven by the Department's need to comply with assessment requests from the University related to its SACSCOC accreditation.

Details of the assessment plan and results for the most recent five-year period are provided in appendices as follows: (1) Appendix 14 - BBA/BS degree programs, (2) Appendix 15 - MPA/MSA degree programs, and (3) Appendix 16 - MST degree program. As demonstrated in these appendices, learning objectives were repeatedly met across the degree programs during the five-year period. One notable exception was the internal control learning objective within the Information Technology goal of the MPA/MSA degree programs. Actual performance was 56% in Year 3 and 25% in Year 4 compared to the performance target of 70%.

Recommendations for change are regularly made following AOL Committee and Departmental faculty review of assessment results. These recommendations often culminate in the implementation of process and/or curriculum improvements. Such improvements are particularly important when learning objectives are not being met, but they also occur when learning objectives are being met as part of our Department's efforts to continuously improve degree programs.

Closing the Loop

The department expects, and has communicated to faculty, that the process of assessment, review, and communication of results will lead to improvements that strengthen student learning. During the most recent five-year review period, both process and curriculum improvements were implemented including:

- Process Improvements
 - Changes to learning objectives and/or performance targets
 - Changes to the list of courses involved in assessment
 - Changes to assessment procedures (e.g., number of assessment questions) and/or rubrics
- Curriculum Improvements
 - Changes to assignments and/or additions of new assignments in specific courses (e.g., ACCT 2302, ACCT 3303, ACCT 5319, ACCT 5339, ACCT 5341)
 - Textbook changes (ACCT 5315, ACCT 5319)
 - Increased use of videos to enhance instruction (ACCT 5380)
 - New requirement of a one-hour weekly lab (ACCT 2301)
 - Changes to course content of sequential courses and addition of case assignments (ACCT 4302 and ACCT 4304; ACCT 5317 and ACCT 5322)
 - New course offering – Accounting Data Analytics (ACCT 5392)

Process improvements are intended to improve the AOL activities of the department and do not close the loop. Several of our process improvements were substantial over the past five years. For example, Appendix 16a presents the evolution of our oral communication rubrics for the master's programs. Efforts were made at two different points during the past five years to improve the rubric.

Following initial assessment, curriculum improvements are needed to provide an opportunity to close the loop. The loop is closed after curriculum improvements are implemented and a subsequent assessment occurs. Select examples of closing that loop that occurred in the Department's degree programs during the most recent five-year period follow in this section.

All improvements (process and curriculum) and assessment results are presented in (1) Appendix 14 - BBA/BS degree programs, (2) Appendix 15 - MPA/MSA degree programs, and (3) Appendix 16 - MST degree program.

BBA/BS Programs

1. Information Technology

The Department began the most recent five-year period with two learning objectives related to information technology that are assessed in ACCT 3303 (Introduction to Accounting Information Systems). Assessment results and actions to close the loop are summarized below.

Data Learning Objective

- **Assessment:** The learning objective initially stated “Students should demonstrate the ability to apply database skills.” In order to meet expectations, students needed to score 90% or higher on the case assignment rubric. Assessment results in Spring of Year 2 indicated that 64% of students met expectations, which fell below the performance target of 70% of students meeting expectations. Faculty teaching the course made two recommendations:
 - The learning objective should be modified to better communicate what students should be able to demonstrate.
 - The assignment used for assessment should be changed from a tutorial to one where students need to conduct queries on their own to answer specific questions. The performance target should be adjusted to be consistent with the expectations in the new assignment.
- **Process Improvements:** Effective for Fall of Year 3, the objective was revised to state “Students should demonstrate the ability to query databases to retrieve information.” The assessment assignment was changed to require students to query data without the help of a tutorial, and the performance target was set to 70% of students scoring 75% or higher on the case assignment rubric.
- **Assessment:** Assessments of the new learning objective indicated that the objective was met with 93% of students meeting expectations in Spring of Year 3 and 81% of students meeting expectations in Spring of Year 4. Faculty teaching the course recommended minor wording changes to the learning objective, and the Department discussed the need to include more Excel-based homework assignments to give students more data exposure throughout the BBA/BS curriculum.
- **Curriculum Improvements:** In Spring of Year 4, the Department changed textbooks for ACCT 2302. The new textbook includes regular Excel-based homework problems, and this curriculum change increased student exposure to data in a prerequisite course for ACCT 3303. In Fall of Year 5, the learning objective was changed to state “Students should demonstrate the ability to query data and perform basic analysis.”
- **Subsequent Assessment:** Assessment in Spring of Year 5 indicated that the learning objective was met with 87% of students meeting expectations. ***This subsequent assessment closed the loop.***

2. Foundational Accounting Knowledge

Prior to enrolling in core accounting courses for the BBA/BS programs, students must demonstrate a foundational knowledge of accounting. We assess this foundational knowledge indirectly by requiring all students enrolling in ACCT 3311 (Intermediate Accounting) to receive (1) a passing score on the UTA ACCT 3311 entrance exam, or (2) an entrance exam exemption due to strong performance in ACCT 2301 (Principles of Accounting I) at UTA. Although our registration processes ensure that each student enrolling in ACCT 3311 has met one of these criteria, the Department found that students frequently take the entrance exam multiple times before earning a passing score. In order to better prepare UTA ACCT 2301 students for ACCT 3311 and ensure that students passing the entrance exam have the necessary foundational knowledge, the Department implemented the following improvements.

- **Assessment:** For Years 1-4, 100% of students enrolling in ACCT 3311 met one of the criteria for enrollment. However, the Department found that students frequently take the entrance exam multiple times before earning a passing score.
- **Curriculum Improvement:** In Spring of Year 4, a voluntary one-hour per week accounting lab was added to ACCT 2301 to provide students with an opportunity to receive problem-based accounting instruction in a smaller class environment and complete assignments in groups. Labs are taught by UTA IDEAS Center peer educators or graduate teaching assistants, which also provides students with an opportunity to ask questions and obtain help from someone who is viewed more as a "peer." Beginning in Fall of Year 5, the one-hour per week accounting lab became a required component of the ACCT 2301 course. Student attendance and completion of lab assignments are now components of their ACCT 2301 course grade. While the content of ACCT 2302 (Principles of Accounting II) is not included in ACCT 3311, a required one-hour weekly lab was also added to ACCT 2302 for consistency across the principles curriculum.
- **Subsequent Assessment:** In Year 5, 100% of students enrolling in ACCT 3311 met one of the criteria for enrollment. ***This subsequent assessment closed the loop.***

MPA/MSA Programs

1. Research

Two learning objectives have historically been used in the MPA/MSA programs to assess research skills. The first learning objective relates to identifying and utilizing primary and secondary accounting sources. The second learning objective relates to demonstrating the ability to research complex accounting-related issues and apply findings. Assessment results and actions to close the loop for the second learning objective are summarized below.

- **Assessment:** The second research learning objective is assessed in ACCT 5319 (Financial Accounting III). In order to meet expectations for this learning objective, students needed to score 75% or higher on the case assignment and earn a score of at least 2.8 on the case rubric. It was expected that 70% of students would meet expectations. Assessment results

in Fall of Year 3 indicated that the learning objective was met with 71% of students meeting expectations. Although performance met expectations, the instructor teaching the course observed that students needed more practice with Excel-based assignments to improve their ability to research complex accounting-related issues.

- **Curriculum Improvements:** The instructor increased the number of Excel-based research assignments from five in Fall of Year 3 to eight in Spring of Year 3.
- **Subsequent Assessment:** The learning objective was assessed two more times during the most recent five-year period. The objective was met in Spring of Year 3 with 82% of students meeting expectations. The objective was not met in Spring of Year 4 when 62% of students met expectations. *This subsequent assessment closed the loop.*

2. Ethics

All ethics-related learning objectives in the MPA/MSA programs are assessed in ACCT 5380 (Ethics in Accounting). The most recent five-year period began with two learning objectives related to ethics in the MPA/MSA programs. The second of these learning objectives stated “Students should demonstrate an ability to recognize ethical issues, analyze choices to those issues, and defend a solution.” This learning objective’s assessment results and actions to close the loop are summarized below.

- **Assessment:** In order to meet expectations for this learning objective, students needed to score 70% or higher on the case assignment rubric and it was expected that 70% of students would meet expectations. Assessment results in Fall of Year 1 indicated that the learning objective was met with 96% of students meeting expectations. Although performance was very high for this learning objective, faculty teaching the course and the AOL Committee made two observations:
 - The performance target could be increased since this was a master’s level course and the current expectation was that only 70% of students would meet expectations.
 - Teaching methods for ethics should be continually modified and refined to reflect the changing student population as well as changing generational and geographic cultural attitudes of our student body.
- **Process Improvements:** Starting in Year 2, the performance target was modified to say that 70% of students should perform at the 80% level. This target applies to both exam questions and case assignments, either of which could be used to assess the learning objective.
- **Curriculum Improvements:** Beginning in Year 2 and continuing through Year 5, the instructor of ACCT 5380 also integrated several videos into the course to provide a more blended learning environment. After these changes, students were required to watch assigned ethics-related videos outside of class and complete associated quizzes prior to class time. This teaching approach allows for more in-depth discussions and group conversations during class to help students better recognize ethical issues, analyze choices, and defend a solution.
- **Subsequent Assessment:** The learning objective was assessed four more times during the most recent five-year period, and each time the learning objective was met. The percent of

students meeting expectations each assessment period was 88% in Spring of Year 2, 100% in Spring of Year 3, 97% in Spring of Year 4, and 100% in Spring of Year 5. ***This subsequent assessment closed the loop.***

MST Program

1. Research

Two learning objectives have historically been used in the MST program to assess research skills. The first learning objective relates to finding, citing, and applying tax authority and sources while the second learning objective relates to developing tax solutions. At the beginning of the most recent five-year period, the first learning objective was assessed in ACCT 5347 (Federal Taxation of Gifts and Estates) and the second learning objective was assessed in ACCT 5339 (Tax Planning and Research). The AOL Committee began assessing both learning objectives in ACCT 5339 during Year 5. Curriculum improvements were made in ACCT 5339 during Years 4 and 5, primarily with the intent of improving student performance on the first learning objective. Assessment results and actions to close the loop for the first learning objective are summarized below.

- **Assessment:** In order to meet expectations, students needed to correctly answer at least 80% of assessment questions and it was expected that 70% of students would meet expectations. Initial assessment results in ACCT 5347 were above the performance target: 81% Year 3 Spring and 78% Year 4 Spring.
- **Curriculum Improvements:** Curriculum in ACCT 5339 was updated in iterations over Year 4 and Year 5. The collective improvements include the addition of weekly homework cases and weekly group assignments that now account for 28% of the course. These additions provide students with regular practice and feedback regarding their ability to find, cite, and apply tax authority.
- **Process Improvements:** The course instructor and AOL Committee jointly decided to change the assessment method to a case assignment. A holistic rubric with three items related to finding, citing, and applying tax authority was developed, and the performance target was set to 70% of students meeting expectations for each rubric item.
- **Subsequent Assessment:** The learning objective was met when assessment occurred in ACCT 53139 in Fall of Year 5 with 100% of students meeting expectations on each of the three rubric items. ***This subsequent assessment closed the loop.***

Other Measures of Teaching Effectiveness and Student Learning

CPA Examination

The Uniform CPA Examination (exam) is the leading licensing examination for accountants and serves to protect the public interest by ensuring only qualified candidates can be licensed as a Certified Public Accountant. It is an independent and objective measure of mastery of accounting knowledge. As such, it is an excellent output measure of departmental program quality.

As a quality control mechanism, the department periodically monitors exam results published by The National Association of State Boards of Accountancy (NASB). This organization compiles national pass rates and average scores by state and institution (within state). Although results vary by examination, exam results for our students generally compare favorably to state and national averages. Appendix 17 presents various analyses developed from NASBA reports.

Appendices 17.1 and 17.2 report pass rate and average score information for UTA graduates with advanced degrees for the period 2010-2014. In each year, results for UTA graduates are above both national and state results. Appendices 17.3 and 17.4 report pass rate and average score information for UTA graduates without advanced degrees for the period of 2010-2014. In most years, results for UTA graduates are above both national and state results.

	Advanced Degree FT				Bachelors' Degree FT			
		Wtd. Avg. Pass rate				Wtd. Avg. Pass rate		
Year	UTA	Competitors	Peers	Aspirants	UTA	Competitors	Peers	Aspirants
2016	66%	59%	64%	66%	50%	53%	51%	59%
2017	60%	57%	56%	66%	49%	49%	52%	57%
2018	73%	63%	66%	64%	54%	57%	57%	59%
2019	74%	66%	70%	75%	54%	56%	58%	68%

Note: Weighted average pass rates of groups are weighted by number of sections.

Internship

The internship program provides both undergraduate and graduate students an opportunity to apply in practice the concepts they have learned in class. The program also permits students to obtain valuable work experience in industry and/or public accounting. While we report on the internship program elsewhere, student and employer feedback related to the internship program serves as a good external measure of our program quality. Each year, the department surveys participating students and employers seeking feedback on the quality of our degree programs and their experiences with the internship program. All surveys are conducted using a 5 point scale which ranges from completely disagree (1) to completely agree (5). For the employer survey, we measure several criteria concerning students' ability to work with others, dependability, quality of work, initiative, and others. For the student survey, we solicit input regarding whether they are satisfied with their internship experience.

Appendices 18.1 and 18.2 presents the survey results from the 2015-16 through 2019-20 academic years. For the years under this review cycle, employers gave our students high ratings in 'overall performance' with mean responses ranging from 4.56 to 4.68 (a value of 5 is the maximum/best score possible). The student survey also shows a high satisfaction of their internship experience with mean values of 'overall satisfaction' ranging from 4.67 to 4.85 (a value of 5 is the maximum/best score possible).

Exit Survey of Students

Since fall 2010, we have surveyed graduating students (for both undergraduate and master's programs) to measure their perception/satisfaction of UTA accounting programs, accounting faculty, academic advising, competence of technical knowledge, and preparedness for the job market. In addition, we ask whether they are satisfied with their decision to attend UT Arlington, and whether they would recommend UTA to their family and friends. A summary of these exit surveys for this review cycle is reported in Appendices 19.1 and 19.2.

As shown in Appendices 19.1 and 19.2, both graduating undergraduates and graduating master's students report high levels of 'satisfaction with overall program quality'. For undergraduate students mean responses ranged from 4.40 to 4.55 (a value of 5 is the maximum/best score possible). For master's students mean responses ranged from 4.37 to 4.64 (a value of 5 is the maximum/best score possible). In both sets of surveys, the area of academic advising received the lowest (least favorable) mean ratings. Undergraduate students are advised by the college advising office, and graduate students are advised by the department graduate advisor. It is our opinion that this low rating after showing some improvement was due largely to turnover in the advisor role in 2018 and again in 2019 which affected the 2018-19 ratings which were the lowest (3.52). It rebounded to 3.98 for 2020 despite being in a pandemic for the last few months of the academic year just prior to graduation.

Intermediate Accounting Entrance Exam

Beginning in the spring of 2005, the Department began requiring students to successfully complete an entrance exam before enrolling in Intermediate Accounting I (ACCT 3311). This exam requires all students to demonstrate a threshold level of competency in basic accounting concepts before attempting Intermediate Accounting I. This requirement was instituted due to instructor feedback that many students enrolling in ACCT 3311 lacked an adequate entry-level skill set. The principal reason for this is that most of our accounting majors complete their principles of accounting classes elsewhere (mostly at community colleges where course rigor is highly variable). This exam is also required of our students who do not earn at least a B on the course and finish in the top 30% of the class on the comprehensive final exam. The entrance exam is an attempt to assess and assure adequate knowledge of "in process" students." We offer two chances for students to take the entrance exam prior to each major semester (fall, spring, and summer). Feedback from instructors suggests that the quality of students enrolling in ACCT 3311 has improved. Overall, the Department is pleased with its experience and results from this tool and we plan to continue to offer the exam. See Appendix 20 for the pass rate information for each administration of the test up to the end of the assessment period. Beginning in 2018, the coordinator of ACCT 2301, the financial accounting principles class and the principal instructor of ACCT 3311 worked together in developing this exam so

that students are tested on materials that are necessary for success beyond principles and to ensure uniformity across multiple administrations of the test. During the pandemic, the tests have been administered via Canvas using the Respondus Lockdown Browser and Monitor. The Intermediate curriculum review workgroup has recommended that we limit the number of attempts for this exam. We are looking into this issue.

Transfer Credit Policy and Validation Exams

In order to avoid challenging accounting classes, in prior years some UTA students would opt to take classes elsewhere either online or at a different campus and transfer course credit into the accounting program. The faculty became aware of this practice by making queries of poorly performing students (designed to determine why the students were performing poorly).

To help ensure that students are adequately prepared, starting in 2007 the Department adopted the following transfer credit policy for undergraduate accounting majors.

“Acceptance of transfer credit for accounting courses will generally be limited to those courses taught in the freshman and sophomore years in the Department of Accounting at UT Arlington. Junior and senior level accounting courses taught at UT Arlington, but completed at another institution, must be validated if they are to be used to fulfill degree requirements for an undergraduate degree in accounting. Courses are ordinarily validated from an examination of course materials and acceptable performance on a validation examination. Students must earn a grade of C or higher on the validation examination for transfer credit”.

As a general rule, transfer credit is validated by having students complete the most recent final examination administered in UTA's equivalent accounting course. If the student receives a passing grade on the validated examination the student is permitted to use the transfer course to fulfill a degree requirement. Lately, requests for upper division accounting transfers have declined significantly. Results of this policy have been effective in ensuring that students who transfer coursework into the department are properly prepared in the topical area.

Academic and Professional Engagement

Student Academic and Professional Engagement

Academic Engagement

Below is a partial list of courses that actively involve students in learning in the form of projects, papers, presentations, and other demonstrations.

- **Accounting Information Systems (ACCT 3303 and ACCT 5315)** taught by Dr. Cheryl Prachyl – Students are required to complete a general ledger project using QuickBooks to learn about how to process transactions through various transaction cycles as well as through the general ledger system. Finally, they create financial statements. In addition, a database project requires the student to learn how to create and maintain Access databases. They design the database using modeling techniques. They have to set data integrity controls and learn how to do queries, reports and forms.
- **Intermediate Accounting II (ACCT 3312 and ACCT 5312)** taught by Dr. Tom Hall – Several cases are assigned to students. These cases require students to research technical accounting issues using the FASB Codification website. Each case provides a brief description of facts and asks students to discuss the proper treatment of the accounting issue in question, prepare a journal entry (if appropriate), and include textual content from the codification section that provides an answer to the case.
- **Accounting for Managerial Planning and Control (ACCT 4302 and ACCT 5322)** taught by Dr. Nagarajan -- Students are assigned a group project that involves analysis of case scenarios through both a written report and an in-class presentations. The intent of the assignment is for students to perform applied analysis and also improve their communication skills.
- **Cost Accounting and Management (ACCT 4304 and ACCT 5317)** taught by Dr. Jennifer Ho – Students are required to complete a group project that involves analyzing a case company and/or conducting other research assignments. Topics include cost- volume-profit analysis, activity-based costing and management, performance evaluations using financial and non-financial metrics, and various cost allocation issues. Each group is required to prepare a formal written report and oral presentation of the project. Each group is also required to incorporate technology (e.g., graphics, spreadsheets, powerpoint, etc.) into the learning process and in the preparation of the final presentation.
- **Accounting Analysis II (ACCT 5301) & Accounting 5307 (Measurement and Analysis for Decision Making)** taught by Dr. Venkataraman -- Students are required to collaborate in teams of 3 or 4 to complete a research project using fundamental data from corporate filings. The students are required to prepare an investment report on the company using appropriate financial statement analysis techniques. Several management accounting case studies and reports are required in ACCT 5307 as well.

- **Tax Planning and Research (ACCT 5339)** taught by Mr. John Repsis/Mr. Ken Smith -- Student must complete several assignments and three case studies all requiring the use of Checkpoint (a tax research tool and database). The assignments consist of researching various forms of the primary sources of the tax law and are designed to complement the classroom lectures. The case studies involve various fact patterns which require the students to use Checkpoint research techniques along with critical thinking to analyze the case, formulate a complete response and communicate that response using various written documents commonly found in tax practice.
- **Business Law I and II (BLAW 3310 and BLAW 3311)** taught by Dr. Stanley Seat – Students are required to analyze a case so that they have an understanding that case law is both precedent and integral to the state or federal statutes. The written work is organized by the following: Name and Citation including Year, Court, Judicial History, Facts, Issue(s), Holding(s), and Reasoning.

Professional Engagement

- *Accounting Society*

The Accounting Society is one of the most active student groups on UTA campus. The group begins outreach to students in accounting principles courses, as this is the first accounting organization that students can join. Many members join their sophomore year and are active in the organization throughout their undergraduate and graduate degree programs.

The Accounting Society has a partnership with the Fort Worth Chapter of the TSCPA's. Through this partnership the organization recruits CPA guest speakers for a variety of topics, encourages members to become student members of the FW TSCPA's, and participates in the TSCPA's annual softball tournament. The Accounting Society has also participated in community service projects with the TSCPA. Student members are invited to attend the monthly chapter meetings. These interactions allow students ample opportunities to network with CPAs and accounting firms in meaningful ways. The organization brings firms, professional organizations, and guest speakers on to campus to explore various career paths in the field of accounting. The Accounting Society has partnered with student organizations for finance, information systems, and engineering majors. The organization holds about a dozen meetings each year during the long semesters.

- *Beta Alpha Psi*

Beta Alpha Psi, Gamma Phi chapter, at UTA is a chapter of the national honor society. Beta Alpha Psi actively partners with the FW TSCPA and participates in their annual softball tournament. Additionally, Beta Alpha Psi helps promote and organize campus efforts for the FW TSCPA Job Shadowing Day each fall. This event, held in November each year, matches accounting students who are considering the CPA certification with host CPAs. Beta Alpha Psi also helps promote and support UTA's VITA program each spring.

Beta Alpha Psi generally focuses on careers in public accounting, pursuing the CPA certification, and fostering relationships with accounting firms in DFW. The group invites CPA firms to campus, hosts a 'Meet the Firms' night each fall, participates in regional and national competitions, and schedules office visits at area firms each semester. The group also participates in regional conferences and competitions through the national Beta Alpha Psi organization. BAP holds regular meetings during the long semesters, including several jointly with the Accounting Society resulting in BAP hosting about 12 meetings each year on average. During this review period, BAP has been a superior chapter every year and won the Gold Challenge in 2018. Faculty regularly attend BAP meetings and support the faculty advisor, Ms. Terra McGhee in helping the students with their activities. All departmental faculty promote BAP activities in their classes and encourage participation so that the students may benefit from engaging with professionals in the field.

- *Annual Firm Night*

Each February the department of accounting, with support from the Accounting Society, hosts an annual 'Firm Night'. This event has two parts: a career fair component and a speed networking component. In the career fair component firms set up booths and meet with students. It is an opportunity for students to learn more about the firms and for firms to meet and start the recruiting process with our students. The event is only open to accounting majors. The speed networking sessions allow firms more direct time with each student. Students sign up in advance and must complete a series of tasks to prepare for the speed networking sessions (get resume critiqued, hold a mock interview with the career center, prepare an elevator pitch, etc.). Each firm meets with two students at a time for 4-5 minutes. Then a whistle blows and the students move to the next table. The speed networking is a popular event with both the firms and the students. Demand for these sessions always exceeds capacity, so students work hard to prepare for the event in time to be accepted. About 25-30 firms participate in Firm night each year. These range from Big 4 firms, national and regional firms, and corporate entities such as GM Financial etc.

In preparation for the Firm Night and to kick off the spring recruiting season the Career Development Center speaks at a joint Accounting Society/Beta Alpha Psi meeting. They cover a wide range of topics such as formal business attire, proper etiquette for sending thank you notes, interview do's and don'ts, elevator pitches, and career fair strategies.

- *Annual Chili Cook-Off*

Each fall the Department of Accounting, with support from the Accounting Society and Beta Alpha Psi, hosts a chili cook-off. This is an opportunity for firms and alumni to engage with current faculty and staff in a fun and informal environment. Many firms use the event as a team-building exercise and come to the competition with themes, costumes, and chili that involves a great deal of planning before the day of the event. Students have the opportunity to help firms set up, to compete in field games with the firms, and to connect and network with the firms in a fun, informal setting. Attendance and enthusiasm at these events are high.

Faculty Sufficiency and Qualifications

Faculty qualifications and sufficiency are reported in the COB report and are not repeated here. However, it is essential for us to emphasize the coverage of faculty across our programs. The following table provides that information. From the table below, it is clear that there is significant participation by SA faculty across all of our programs. We do not have any tenure-track faculty members among the business law faculty. That skews the percentages in the table below lower overall. If we count SCHs for accounting and business law courses separately for the undergraduate degree programs, then 44.4% of SCHs in accounting courses are taught by IP faculty, 49.6% by SA faculty and 6.0% by PA faculty. For BLAW courses, 100% of SCHs are delivered by IP faculty.

DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR FALL 2019 AND SPRING 2020

	Percent of teaching (measured by student credit hours)					
	Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	Total
Bachelor's (BS/BBA) ¹	31.4%	3.8%	0%	64.8%	0%	100%
Master's (MPA/MSA/ MST)	88.7%	5.8%	0%	5.5%	0%	100%
Doctoral Program	100%	0%	0%	0%	0%	100%

Faculty Engagement in Student Activities:

- Mr. Stan Seat serves as the faculty advisor of Accounting Society; Ms. Terra McGhee serves as faculty advisor of BAP. These are two of the most active student groups on campus and there are meeting most weeks during long semesters. Given our student body, most of these meetings are on Friday evenings and the fact that several faculty members attend is testament to the commitment shown by faculty to our students.
- Dr. Rasmussen is the faculty advisor for Beta Gamma Sigma, the business fraternity.
- Dr. Li-Chin Jennifer Ho serves as faculty advisor to the Taiwanese Student Association.
- Dr. Cheryl Prachyl and Mr. Matt Sargent regularly mentor and advise student groups on interactions with ISACA and advise them on case competitions run by them. UTA has won this competition for the last two years and earned a total of \$10,000 in scholarships for the winning students.

- It is important to mention the engagement of our faculty with undergraduate students on honor projects for their courses as well as honor thesis advising. This is done voluntarily by faculty and for some of them, it is a significant time commitment. However, they do not receive teaching credit for this. The students really appreciate the opportunity to be mentored on these projects by our faculty.
- Several faculty members take time out of their schedule to run “off-the-books” classes for doctoral students. Dr. Nagarajan regularly meets with doctoral students to improve their language and presentation skills and general appreciation for research. Dr. Chakravarthy meets with doctoral students for a couple of hours every other week to provide them a forum to bounce off research ideas or seek help on things they are stuck with. He had a paper that he co-authored with a doctoral student accepted for presentation at the AAA annual meeting in his very first year!

Consultative Guidance

- One of the key issues for us is to revise the graduate program such that students can complete it in 5 years together with their undergraduate program. We are also hurt by the fact that our MS programs are not STEM designated. We would like to start revising our program to include more analytics content that will help our program earn a STEM designation and also prepare students for the analytics specialization when CPA evolution is made effective.
- We have a highly ranked tax program, but we struggle to recruit students into it. We would really appreciate any advice on making the tax program more attractive to students.
- There is a significant disparity in our CPA exam performance relative to our peers between those with advanced degrees from UTA and those with just bachelor’s degrees. Strategies to convert more of these students to advanced degrees or supporting them better through the undergraduate program would be very useful to us.

Table A2-1 Intellectual Contributions of the Accounting Academic Unit

Part A: Five-Year Summary of Intellectual Contributions

The intellectual contributions portfolio summary is provided in Table 8-1 in the business report. It should not be duplicated in the accounting report.

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

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

Creating and disseminating accounting research is an integral part of our mission. Given our goal of research excellence, our faculty target top journals in the accounting area. The research produced by our faculty has also been presented at major conferences around the world. Our faculty have been invited to present their research at other universities raising the prominence of UTA at these and other places. This has helped us attract better faculty candidates and in turn helped us move research forward. During this review period, our faculty produced 36 peer reviewed articles of which 9 were in Elite journals. We fully expect the productivity of our faculty to increase going forward with the addition of research-active assistant professors to the faculty.

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

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

Several of our faculty are working on innovative ideas to expand the horizons of accounting research. From a quantitative standpoint, using Google Scholar Citations as a benchmark, our faculty's papers have been cited 12,033 times as of Dec 27, 2020. These include 55 papers that have been cited over 50 items of which 20 papers have more than 100 citations. The heavy citation count is evidence of the quality of the portfolio. Another piece of evidence supporting the quality of the portfolio is that the faculty are targeting top journals. Of the publications during this period, 25% have been in Elite journals. If we focus on Elite, Near-Elite and High-Quality, that encompasses about half of all publications. Dr. David Rosser has a paper in the Journal of Accounting and Public Policy where he uses machine learning to predict auditor switches. Using this model, he examines how the likelihood of switching affects the audit quality among non-switching clients. This is the kind of innovative research using modern research methodologies that would be useful to investors. Dr. Rasmussen, in her TAR paper examines the effect of being identified as being cooperative in an SEC investigation affects settlement amounts and find that it does. This is potentially of great interest to practitioners as it demonstrates the benefits of cooperating with an investigation. Dr. Srinidhi has a long history of working on issues relating to gender diversity and ethnic diversity in Boards. In the paper published in CAR, he and his co-authors examine the effect of Board Gender Diversity on Audit Fees and Auditor choice. This is a topic of great interest to the business community and our faculty are producing research that will have a significant impact on market participants. Two of our faculty, Dr. Ho and Dr. Srinidhi serve as editor/co-editor of respected journals. Dr. Srinidhi is invited regularly for visits during the summer to City University of Hong Kong, Deakin University in Australia and Curtin University in Australia to help their doctoral students and junior faculty with their research and mentor them through the publication process. This clearly indicates the quality of the research produced at UTA. A table showing the journals in which our faculty published this year as well as the Google Scholar Citations is included in the Appendix as Appendix 5

Part D: Impact of Intellectual Contributions

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

- Dr. Thomas Hall and Dr. Becky Pierce have worked with Lucan Hoodguin of KPMG on several sampling papers including one published in the Auditing: A Journal of Practice and Theory. Based on this research, KPMG changed its method of selecting MUS samples and has had this procedure added to their software (IDEA). This is a clear example of practice-relevant research produced by our faculty.
- Bin Srinidhi is ranked 33rd on the BYU accounting rankings. Dr. Nagarajan, who has a lot of work published in finance journals which are not counted in the BYU rankings is still ranked 256th and Dr. Skantz is ranked 121st on this list. We have several other faculty ranked in the top 1000 on this list. We have faculty who publish outside of accounting and that affects this ranking. But the high rankings of these faculty are evidence of the impact their work has on others.
- Google Scholar citations that have already been described provide additional validation.
- Dr. Srinidhi's work influences not only our doctoral students but also doctoral students and faculty in Hong Kong, Australia and India where he has mentored or taught doctoral students and junior faculty at the invitation of host universities.
- Dr. Srinidhi has two papers that have been cited over 500 times and Dr. Nagarajan has one paper cited over 500 times per Google Scholar testifying to the impact their papers have had on other researchers.
- Dr. Skantz & Dr. Rasmussen won the College Outstanding Publication award for academic publications during this review period. Dr. McConnel received the outstanding professional publication award in 2015. This is all further evidence of the outstanding quality and impactful research produced by our faculty.
- Associate Professor Richard Mark developed ethical instructional materials that were eventually approved by the Texas State Board of Public Accountancy to be used to provide ethical training to accounting professionals throughout Texas. He has been picked by the Dallas Chapter of the Texas Society of CPAs to be their sole provider of ethical training to their constituents.

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

All Courses Taught⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
Undergraduate Program	Communication software are used in most courses across all programs. Due to online delivery since Spring 2020, It is also common to require word processing and Excel in most courses. Students are familiar with software underlying Microsoft Teams and Canvas including video resources. Similarly, Mobile technologies are used by most students across courses due to how textbook resources/Canvas resources can be easily accessed on their mobile devices.			
ACCT 2301	See 1 below	Word, Cloud resources	Bin Srinidhi, Terra McGhee, Richard Mark, David Rosser, Wei Chen, Nargiz Abdullayeva, Xiaozhe Gu, Kenneth Smith, William Wilson	Coordinated by David Rosser
ACCT 2302	See 1 below	Excel, Word, cloud resources, Mobile technologies like Kahoot	Stan Seat, Stephanie Rasmussen, William Wilson, Cherie Henderson, Terra McGhee, Michael Prachyl, Suye Wang	Coordinated by Stephanie Rasmussen
ACCT 3303	See 1 below	QuickBooks, Access, Excel, Tableau	Cherie Henderson, Matthew Sargent, Cheryl Prachyl	
ACCT 3311	See 1 below	Word, Excel	Yun Fan, Cheryl Prachyl	
ACCT 3312	See 1 below	Word, Excel	Thomas Hall, Terrance Skantz, Cheryl Prachyl	
ACCT 3315		Word, tax research software	Kenneth Smith, Bethane Pierce, Stanley Seat	
ACCT 4302	See 1 below	Excel, PowerPoint, Word	Nandu Nagarajan, Li-Chin Ho,	

All Courses Taught⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
ACCT 4304	See Note 1 below	Excel, PowerPoint, Word	Li-Chin Ho,	
ACCT 4318	See Note 1 below	IDEA, Word, Excel	Don McConnel, Matthew Sargent	
ACCT 4325	See Note 1 below	Excel Word PowerPoint	Stan Seat	
ACCT 4393	See Note 1 below	Varies depending on employer	Terra McGhee	Internship Coordinator
MPA/MS Accounting				
ACCT 5133	See Note 1 below		Don McConnell	
ACCT 5311	See Note 1 below	Word, Excel	Cheryl Prachyl, Yun Fan	
ACCT 5312	See Note 1 below	Word, Excel	Thomas Hall,	
ACCT 5314	See Note 1 below	Word, Excel, tax research software	Bethane Pierce	
ACCT 5315	See Note 1 below	QuickBooks, Access, Excel, Tableau	Cheryl Prachyl, Cherie Henderson	
ACCT 5316	See Note 1 below	Word, Excel, Introduction to IDEA	Don McConnell	
ACCT 5317	See Note 1 below	Excel, Powerpoint	Li-Chin Ho, Michael Prachyl	
ACCT 5318	See Note 1 below		Don McConnell	
ACCT 5319	See Note 1 below	Excel	Terrance Skantz	

All Courses Taught⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
ACCT 5320	See Note 1 below	Excel Word PowerPoint	Stanley F Seat	
ACCT 5321	See Note 1 below	Accounting Research Software (codification), Excel,	Cheryl Prachyl	
ACCT 5322	See Note 1 below	Excel, PowerPoint	Li-Chin Ho, Nandu Nagarajan, Cheryl Prachyl	
ACCT 5324	See Note 1 below	Excel, Word, PowerPoint	Bin Srinidhi	
ACCT 5329	See Note 1 below	Excel (Advanced), Tableau, IDEA, SAP	Cheryl Prachyl	
ACCT 5340	See Note 1 below		Bethane Pierce	
ACCT 5366	See Note 1 below	PowerPoint	Jeff Matthews	
ACCT 5380	See Note 1 below	PowerPoint	Richard Mark	
ACCT 5399	See Note 1 below	Varies depending on employer	Terra McGhee	Internship Coordinator
MS TAX	See Note 1 below			
ACCT 5133	See Note 1 below		Don McConnell	
ACCT 5317	See Note 1 below	Excel, PowerPoint	Li-Chin Ho	
ACCT 5318	See Note 1 below		Don McConnell	
ACCT 5319	See Note 1 below	Excel	Terrance Skantz	

All Courses Taught⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
ACCT 5320	See Note 1 below	Excel PowerPoint Word	Stanley F Seat	
ACCT 5321	See Note 1 below	Accounting Research Software (codification), Excel,	Cheryl Prachyl	
ACCT 5324	See Note 1 below	Excel, Word, PowerPoint	Bin Srinidhi	
ACCT 5329	See Note 1 below	Excel (Advanced), Tableau, IDEA, SAP	Cheryl Prachyl	
ACCT 5339	See Note 1 below	tax research software, PowerPoint	Kenneth Smith	
ACCT 5341	See Note 1 below	tax research software, Simulations CPA prep	Kenneth Smith	
ACCT 5342	See Note 1 below		Bethane Pierce	
ACCT 5345	See Note 1 below	PowerPoint	Tram Le	
ACCT 5347	See Note 1 below		Lee Schwemer	
ACCT 5366	See Note 1 below	PowerPoint	Jeff Matthews	
ACCT 5380	See Note 1 below	PowerPoint	Richard Mark	
ACCT 5392	See Note 1 below	Excel, IDEA, Tableau, SQL Server, SAP	Cherie Henderson;	Special Topics: Data Analytics;
ACCT 5399	See Note 1 below		Terra McGhee	Internship Coordinator

All Courses Taught ⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year ⁶	Comments
Doctoral Program				
ACCT 6312	Note 2	SAS, STATA, EDGAR, WRDS, Excel, Word PowerPoint	Bin Srinidhi, Ramgopal Venkataraman	The same number is used for two different seminars.

Note 1: All faculty teaching these classes have to have a Masters in Accounting or a Masters in Business Administration directly related to their primary teaching area or a PhD in Business Administration or Accounting. For tax courses, these faculty can have a graduate degree in taxation or law and accounting with a focus in taxation with at least 24 semester hours of taxation or accounting.

Note 2: All faculty teaching these classes should have a PhD in Accounting or Business Administration and be research active.

⁵ List all accounting courses offered by the Accounting Academic Unit, organized by Undergraduate, Specialized Master's and Doctoral Degree Programs. Add rows to include all courses taught within each degree program.

⁶ Vita should be available upon request by peer review team

Appendix 1.1			
Accounting BBA Degree Requirements (per Catalog)			
GENERAL EDUCATION		BUSINESS CORE	
Engl 1301, 1302	6	Mana 1301	3
Math 1315	3	Acct 2301	3
Math 1316	3	Acct 2302	3
Life and Physical Sciences	6	BStat 2305	3
Language/Philosophy/Culture	3	Insy 2303	3
Creative Arts	3	Bcom 3360	3
Hist 1311 and 1312	6	Blaw 3310	3
Pols 2311 and 2312	6	Bstat 3321	3
Econ 2305	3	Fina 3313	3
Econ 2306	3	Mana 3318	3
Non-business elective/UNIV	<u>3</u>	Mark 3321	3
		Mark 4322	3
		Opma 3306	<u>3</u>
Total General Education Credits	45	Total Business Core Credits	39
Accounting Concentration		Advanced Business Electives	
Acct 3303, 3311*	6	Econ Elective	3
Acct 3312, 3315	6	Business Electives**	<u>12</u>
Acct 4302, 4318	6		
Acct 4304 or 4325	<u>3</u>		
Total Accounting Concentration	21	Total Advanced Business Electives	15
Total Number of Hours required	120		

Appendix 1.2			
Accounting BS Degree Requirements (per Catalog)			
GENERAL EDUCATION		BUSINESS CORE	
Engl 1301, 1302	6	Mana 1301	3
Math 1315	3	Acct 2301	3
Math 1316	3	Acct 2302	3
Life and Physical Sciences	6	BStat 2305	3
Language/Philosophy/Culture	3	Insy 2303	3
Creative Arts	3	Bcom 3360	3
Hist 1311 and 1312	6	Blaw 3310	3
Pols 2311 and 2312	6	Bstat 3321	3
Econ 2305	3	Fina 3313	3
Econ 2306	3	Mana 3318	3
Non-business elective/UNIV	<u>3</u>	Mark 3321	3
		Mark 4322	3
Total General Education Credits	45	Total Business Core Credits	36
Accounting Concentration		Advanced Business Electives	
Acct 3303, 3311*	6	Econ Elective	3
Acct 3312, 3315	6	Business Electives**	<u>15</u>
Acct 4302, 4318	6		
Acct 4304 or 4325	<u>3</u>		
Total Accounting Concentration	21	Total Advanced Business Electives	15
Total Number of Hours required	120		

Name: _____
 UTA ID Number: _____
 First Semester: _____
 Catalog Year: _____

Program of Work
Master of Professional Accounting

General Education Courses		
Course	Term	Grade
ENGL 53XX ^{*6} English		
MATH 1315 Algebra		
MATH 1316 ^{*3} Calculus		
BSTAT 3321 (or equivalent) Introduction to Statistics		
INSY 2303 (or equivalent) Computer Literacy		

Business Education ^{*4}		
Course	Term	Grade
ECON 5311 (2305 or 2306) Macro/Micro or equivalents		
MANA 5312 (3318) or equivalent Management		
FINA 5311 (3313) or equivalent Finance		
BLAW 5332 (3310 and 3311 or 3312) or equivalent Business Law		
ACCT 5301 (2301) or equivalent Principles of Accounting		
ACCT 5302 (2302) or equivalent Principles of Accounting		

Students may not take a course which has been waived on their program of work without prior approval from the Graduate Advisor.

Degree Requirements		
Course	Term	Grade
ACCT 5133 Please take early in program Accounting Professionalism (1 hr)		
ACCT 5311 Financial Accounting I		
ACCT 5312 Financial Accounting II		
ACCT 5314 Introduction to Taxation		
ACCT 5315 Accounting Systems Analysis		
ACCT 5316 Auditing		
ACCT 5317 Cost Analysis and Decision Making		
ACCT 5319 Financial Accounting III		
ACCT 5321 ^{*5} Research (CAPSTONE)		
ACCT Elective ^{*2}		
ACCT Elective ^{*2}		
Business Elective ^{*1, *4}		
Business Elective ^{*1, *4}		
Business Elective ^{*1, *4}		
Business Elective ^{*1, *4}		

^{*1} Students must take at least 3 non-accounting business electives. Students seeking a CPA are strongly recommended to take ACCT 5380 and BCOM 5375 to meet CPA exam eligibility requirements.

^{*2} Internship (ACCT 5399) may be counted as an ACCT or BUS elective and may be counted as an ACCT class by the Texas State Board of Public Accountancy.

^{*3} The math requirement will be waived based on satisfactory GMAT quantitative scores (30th percentile or better).

^{*4} A maximum of 15 hours taken during the MPA program in the "Business Education" category may serve as Degree Requirements' Business Electives. These hours must be graduate hours.

^{*5} Students are required to hold an Excel expert certificate (Certiport or equivalent) in order to register for this course.

^{*6} International students can establish competence with appropriate TOEFL and GMAT Verbal percentile. If deemed necessary, international students

GRADE REQUIREMENTS: In order to graduate, you must have a 3.0 GPA in Accounting, a 3.0 GPA in your Degree Requirements, and an overall 3.0 GPA.

Notes	Accounting Graduate Advisor Dr. Cherie Henderson Clinical Associate Professor Department of Accounting chenderson@uta.edu
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Student Signature (and date)	Advisor Signature (and date)
------------------------------	------------------------------

Name: _____
 UTA ID Number: _____
 First Semester: _____
 Catalog Year: _____

Program of Work
Master of Science in Accounting

General Education Courses		
Course	Term	Grade
ENGL 53XX ^{*7} English		
MATH 1315 Algebra		
MATH 1316 ^{*3} Calculus		
BSTAT 3321 (or equivalent) Introduction to Statistics		
INSY 2303 (or equivalent) Computer Literacy		

Business Education ^{*4}		
Course	Term	Grade
ECON 5311 (2306 or 2305) Micro/Macro or equivalents		
MANA 5312 (3318) or equivalent Management		
FINA 5311 (3313) or equivalent Finance		
BLAW 5332 (3310 and 3311 or 3312) or equivalent Business Law		
ACCT 5301 (2301) or equivalent Principles of Accounting		
ACCT 5302 (2302) or equivalent Principles of Accounting		

Accounting Education Beyond Principles ^{*5}		
Course	Term	Grade
ACCT 5311 (3311) or equivalent Financial Accounting I		
ACCT 5312 (3312) or equivalent Financial Accounting II		
ACCT 5314 (3315) or equivalent Introduction to Taxation		
ACCT 5315 (3303) or equivalent Accounting Systems Analysis		
ACCT 5316 (4318) or equivalent Auditing		
ACCT 5317 (4302) or equivalent Cost Analysis and Decision Making		

Students may not take a course which has been waived on their program of work without prior approval from the Graduate Advisor.

Degree Requirements		
Course	Term	Grade
ACCT 5133 Please take early in program Accounting Professionalism (1 hr)		
ACCT 5318 Studies in Auditing		
ACCT 5319 Financial Accounting III		
ACCT 5320 Governmental & Nonprofit Accounting		
ACCT 5321 ^{*6} Research (CAPSTONE)		
ACCT 5329 or 5335 Systems		
ACCT 5340 Entities Taxation		
ACCT Elective		
ACCT Elective ^{*2}		
Business Elective ^{*1}		
Business Elective ^{*1}		
Business Elective ^{*1}		
Business Elective ^{*1}		

^{*1} Students must take at least 3 non-accounting business electives. Students seeking a CPA are strongly recommended to take ACCT 5380 and BCOM 5375 to meet CPA exam eligibility requirements.

^{*2} Internship (ACCT 5399) may be counted as an ACCT or BUS elective and may be counted as an ACCT class by the Texas State Board of Public Accountancy.

^{*3} The math requirement will be waived based on satisfactory GMAT quantitative scores (30th percentile or better).

^{*4} A maximum of 12 hours taken during the MSA program in the "Business Education" category may serve as Degree Requirements' Business Electives.

^{*5} A maximum of 6 hours taken during the MSA program in the "Accounting Education Beyond Principles" category may serve as Degree Requirements' Accounting Electives. These hours must be graduate.

^{*6} Students are required to hold an Excel expert certificate (Certiport or equivalent) in order to register for this course.

^{*7} International students can establish competence with appropriate TOEFL and GMAT Verbal percentile (30th). If deemed necessary, international students will take GESP to meet the English requirement.

GRADE REQUIREMENTS: In order to graduate, you must have a 3.0 GPA in Accounting, a 3.0 GPA in your Degree Requirements, and an overall 3.0 GPA.

<p style="text-align: center;"><u>Notes</u></p>	<p style="text-align: center;"><u>Accounting Graduate Advisor</u> Dr. Cherie Henderson Clinical Associate Professor Department of Accounting chenderson@uta.edu</p>
Student Signature (and date)	Advisor Signature (and date)

Name: _____
 UTA ID Number: _____
 First Semester: _____
 Catalog Year: _____

Program of Work
Master of Science in Taxation

General Education Courses		
Course	Term	Grade
ENGL 53XX ⁷ English		
MATH 1315 Algebra		
MATH 1316 ⁸ Calculus		
BSTAT 3321 (or equivalent) Introduction to Statistics		
INSY 2303 (or equivalent) Computer Literacy		

Business Education ³		
Course	Term	Grade
ECON 5311 (2306) or (2305) Micro/Macro or equivalents		
MANA 5312 (3318) or equivalent Management		
FINA 5311 (3313) or equivalent Finance		
BLAW 5332 (3310 and 3311 or 3312) or equivalent Business Law		
ACCT 5301 (2301) or equivalent Principles of Accounting		
ACCT 5302 (2302) or equivalent Principles of Accounting		

Accounting Education Beyond Principles ⁵		
Course	Term	Grade
ACCT 5311 (3311) or equivalent Financial ACCT I		
ACCT 5312 (3312) or equivalent Financial ACCT II		
ACCT 5314 (3315) or equivalent Introduction to Taxation ⁸		
ACCT 5315 (3303) or equivalent Accounting Systems Analysis		
ACCT 5316 (4318) or equivalent Auditing		
ACCT 5317 (4302) or equivalent Cost Analysis & Decision Making		

Students may not take a course which has been waived on their program of work without prior approval from the Graduate Advisor.

GRADE REQUIREMENTS: In order to graduate, you must have a 3.0 GPA in Accounting, a 3.0 GPA in your Degree Requirements, and an overall 3.0 GPA.

Degree Requirements		
Course	Term	Grade
ACCT 5133 Please take early in program Accounting Professionalism (1 hr)		
ACCT 5339 ⁹ Tax Planning/Research		
ACCT 5341 Partnership Tax		
ACCT 5342 ¹⁰ Corporate Tax		
ACCT 5347 Gift/Estate Tax		
TAX ACCT Elective ⁶		
TAX ACCT Elective ⁶		
ACCT 5319 Financial Accounting III		
ACCT Elective ²		
ACCT Elective		
Business Elective ¹		
Business Elective ¹		
Business Elective ¹		

^{*1} Students must take at least 2 non-accounting business electives. Students seeking a CPA are strongly recommended to take ACCT 5380 and BCOM 5375 to meet CPA exam eligibility requirements.

^{*2} Internship (ACCT 5399) may be counted as an ACCT or BUS elective and may be counted as an ACCT class by the Texas State Board of Public Accountancy. An internship may not be counted as a Tax Accounting Elective.

^{*3} A maximum of 9 hours taken during the MST program in the "Business Education" category may serve as Degree Requirements' Business Electives. These hours must be graduate hours.

^{*4} The math requirement will be waived based on satisfactory GMAT quantitative scores (30th percentile or better).

^{*5} A maximum of 6 hours taken during the MST program in the "Accounting Education Beyond Principles" category may serve as Degree Requirements' "Restricted" Accounting Electives. These hours must be graduate hours.

^{*6} MST students **cannot** enroll in Entities Taxation (ACCT 5340).

^{*7} International students can establish competence with appropriate TOEFL and GMAT Verbal percentile with approval of Graduate Advisor.

^{*8} ACCT 5314 or its equivalent which **MUST** be taken in the US in the last 5 years is a prerequisite for all upper level tax courses.

^{*9} **ACCT 5339 is a prerequisite for ALL tax classes 5341 and above (5341, 5342, 5345, 5346, 5347).**

^{*10} Students are required to hold an Excel expert certificate (Certiport or equivalent) in order to register for this course.

Notes	
Proposed Program of Work	Accounting Graduate Advisor Dr. Cherie Henderson Clinical Associate Professor Department of Accounting chenderson@uta.edu
Student Signature (and date)	Advisor Signature (and date)

Standards for Faculty Qualifications and Engagement

**College of Business
University of Texas at Arlington**

April 11, 2018

Introduction

In accordance with AACSB Business Accreditation Standard 15 - *Faculty Qualifications and Engagement*, adopted April 8, 2013 and revised July 1, 2017, the College of Business of the University of Texas at Arlington provides documentation supporting the classification and deployment of qualified faculty. This document contains official language governing how the college defines and designates faculty according to the four AACSB categories:

- Scholarly Academics (SA),
- Practice Academics (PA),
- Scholarly Practitioners (SP), and
- Instructional Practitioners (IP).

This policy does not specify a fixed set of development activities that are required to maintain status as a qualified member of the faculty. Rather, it is expected the activities undertaken by faculty members will vary by department and be tailored to the individual's role and assigned duties within his/her department. However, all members of the college faculty are required to demonstrate significant levels of sustained, substantive *academic* and/or *professional* engagement to support currency and relevance to their field of teaching.

This policy incorporates modified criteria for faculty members serving in the Department of Accounting. These modifications give recognition to the fact that the mission of the Department of Accounting includes a higher level of professional engagement than other departments and the department is separately accredited by the AACSB. Separate accreditation requires documentation of the classification and deployment of qualified accounting faculty in accordance with AACSB Accounting Accreditation Standard A9 - *Accounting Faculty Qualifications and Engagement/Professional Interactions*, adopted April 8, 2013 and revised January 31, 2016. This standard includes a requirement for professional interaction that is not present in AACSB Business Accreditation Standard 15.

The criteria specified herein are consistent with and supportive of the college's mission, vision, and values. This policy statement is effective September 1, 2018, and applies to all members of the college faculty.

Scholarly Academics

In most cases, tenured and tenure-earning faculty members are expected to qualify as Scholarly Academics. This includes faculty members holding the rank of *Assistant Professor*, *Associate Professor*, and *Professor*. To qualify as SA, these faculty members must demonstrate appropriate qualifications at the time of hiring and maintain their qualifications by engaging in a variety of mission-linked development activities. SA faculty members sustain currency and relevance through scholarship and related activities.

Initial Preparation

Generally, an SA faculty member should hold a research-oriented doctoral degree in the field of his/her teaching responsibility (or a closely related field). In circumstances where the faculty member's degree is outside the field of his/her teaching responsibility, he/she must demonstrate significant levels of sustained, substantive *academic* engagement to support currency and relevance in their field of teaching.

Individuals with a graduate degree in law or taxation will be considered SA to teach business law and taxation subjects, respectively, so long as they demonstrate sustained, substantive *academic* engagement in their area of teaching.

In limited cases, individuals other than those specified above may qualify as SA. These individuals must demonstrate higher levels of sustained, substantive *academic* engagement activities to support currency and relevance in their fields of teaching and their contributions to other mission components. It is expected these cases will be rare.

Expectations of New Doctorates

A new doctorate shall be considered to have SA status for five years from the date his/her research-oriented doctoral degree was awarded. Subsequent to this five-year period, SA status must be maintained as outlined in the following paragraphs of this document.

A newly hired faculty member who has not completed a research-oriented doctoral degree but has completed all degree requirements except the dissertation (ABD) shall be considered to have SA status for three years from the date he/she achieved ABD status. To maintain SA status subsequent to this three-year period, the individual must complete the doctoral degree and meet the maintenance requirements as outlined in the following paragraphs of this document.

Maintenance of SA Status

It is expected that most SA faculty members will maintain their SA status by engaging in scholarly activity. Scholarly activity includes: (1) the creation of new knowledge and understanding, (2) the development of new methods, (3) the dissemination of knowledge, (4) continuous learning activities, and (5) other *academic* engagement activities. Accounting faculty members are also expected to include *professional* engagement in their maintenance activities. To maintain SA status, college policy requires faculty members present a portfolio of

engagement activities for the current five-year AACSB review cycle which are substantive, impactful, and supportive of college and departmental objectives. Common engagement activities used to maintain SA status include:

- Scholarly outputs associated with the creation and dissemination of knowledge,
- Presentations to academic and professional meetings,
- Editorial activities in support of academic and professional publications,
- Development and presentation of educational courses,
- Continuous learning activities, and
- Leadership/service activities in support of the university or academic associations.

Faculty members with a high level of focus on *Research & Scholarship* relative to *Teaching* and *Service* are expected to demonstrate higher engagement in basic/discovery scholarship activities than faculty members with a lower level of focus on *Research & Scholarship*. Teaching and service assignments also affect expectations regarding mix of engagement activities. Faculty members who teach doctoral courses and/or lead doctoral committees are expected to demonstrate higher engagement in basic/discovery scholarship activities than other faculty members. SA faculty members assigned higher teaching and/or service duties may maintain their status via engagement activities that reflect a lesser focus on *Research & Scholarship* outputs. Academic administrators may present a portfolio of engagement activities similar to those of faculty members, or they may present a portfolio of engagement activities focused on administrative activities related to their leadership roles and responsibilities.

To operationalize the preceding policy, the Appendix provides a non-exhaustive list of common engagement activities with related point values. These point values indicate the college's assignment of priority to common maintenance activities. For evaluation purposes, engagement activities are segregated into three categories as follows:

- Category A: *Intellectual Contributions*,
- Category B: *Academic-Focused* maintenance activities, and
- Category C: *Practice-Focused* maintenance activities.

Table 1 sets forth expectations of the minimum point total a faculty member should accumulate over the five-year AACSB review period to maintain SA status. In most cases, maintenance of SA status requires that a majority of points accumulated by a faculty member result from *Intellectual Contributions*.

<p align="center">Table 1 Evaluation Guidelines for Maintenance of SA Status</p>		
Role and Assigned Duties of the Faculty Member	Evaluation Guideline	Comment
High focus on <i>Research & Scholarship</i> and active engagement in the Ph.D. program ¹	5 points minimum, with at least 3 points from maintenance activities listed in the Appendix, <i>Subcategory A-1</i>	Three peer-reviewed academic journal articles also satisfy maintenance requirements
Balanced focus on <i>Teaching, Research & Scholarship</i> , and <i>Service</i>	5 points minimum, with at least 3 points from maintenance activities listed in the Appendix, <i>Category A</i>	Members of the accounting faculty should have at least 1 point from maintenance activities listed in the Appendix, <i>Category C</i>
Faculty assigned higher teaching and/or service duties	5 points minimum, with at least 3 points from maintenance activities listed in the Appendix, <i>Category A</i> and/or <i>Category B</i>	Members of the accounting faculty should have at least 1 point from maintenance activities listed in the Appendix, <i>Category C</i>
Full-time service as an academic administrator	5 points minimum, with at least 3 points from maintenance activities listed in the Appendix, <i>Category A</i> and/or <i>Category B</i>	Service as dean, associate dean, departmental chair, or graduate program administrator for the five-year AACSB review period
¹ - Faculty members in this category receive significant release time and support for research purposes.		

Practice Academics

Individuals holding a doctoral degree who join the faculty at the rank of *Clinical Assistant Professor*, *Clinical Associate Professor*, or *Clinical Professor* may qualify as Practice Academics. To qualify, these faculty members must demonstrate appropriate qualifications at the time of hiring and maintain these qualifications by engaging in a variety of mission-linked development activities. **PA** faculty members sustain currency and relevance through *professional* engagement, interaction, and relevant activities.

Initial Preparation

PA faculty members will usually hold an earned a doctoral degree in the field of their teaching responsibilities (or a closely related field). In the event that the faculty member's degree is outside the field of his/her teaching responsibility, they must demonstrate significant levels of sustained, substantive *professional* engagement to support currency and relevance in their field of teaching. **PA** faculty in the Department of Accounting are expected to hold a current accounting-related certification (CPA, CMA, CIA, CFA, etc.) or a law license.

Individuals with a graduate degree in law or taxation will be considered **PA** to teach business law and taxation subjects, respectively, so long as they demonstrate sustained, substantive *professional* engagement in their area of teaching.

A faculty member initially hired with **SA** status may alter his/her status to **PA** if the relevant maintenance conditions are met.

Expectations of New Doctorates

A new doctorate shall be considered to have **PA** status for five years from the date his/her doctoral degree was awarded. Subsequent to this five-year period, **PA** status must be maintained as outlined in the following paragraphs of this document.

A newly hired faculty member who has not completed a doctoral degree but has completed all degree requirements except the dissertation (ABD) shall be considered to have **PA** status for three years from the date he/she achieved ABD status. To maintain **PA** status subsequent to this three-year period, the individual must complete the doctoral degree and meet the maintenance requirements as outlined in the following paragraphs of this document.

Maintenance of PA Status

A faculty member initially hired with **PA** status is expected to maintain that status. Maintenance of **PA** status requires the faculty member sustain currency and relevance through development and engagement activities that involve substantive linkages to practice. These activities should demonstrate the maintenance of intellectual capital (currency in the teaching field) consistent with the individual's teaching responsibilities. Some of the major engagement activities commonly used to maintain **PA** status include:

- Significant participation in business professional associations and societies,
- Relevant, active service on boards of directors,
- Documented continuing professional education experiences,
- Documented professional certifications in the field of teaching responsibility,
- Participation in professional events that focus on the practice of business, management, and related issues, and
- Development/leadership of student clubs/organizations with significant links to practice.

College policy does not require a specific set of activities to maintain **PA** status. However, maintenance of **PA** status requires that a majority of engagement activities undertaken by the faculty member be *Practice-Focused*. Table 2 sets forth expectations of the minimum point total a faculty member should accumulate over the five-year AACSB review period to maintain **PA** status.

Table 2 Evaluation Guidelines for Maintenance of PA Status		
Role and Assigned Duties of the Faculty Member	Evaluation Guideline	Comment
Primary focus on teaching and service duties	5 points minimum, with at least 2 points from maintenance activities listed in the Appendix, <i>Category C</i>	PA faculty in the Department of Accounting are expected to maintain a current accounting-related certification (CPA, CMA, CIA, CFA, etc.) or a law license
Full-time service as an academic administrator	5 points minimum, with at least 2 points from maintenance activities listed in the Appendix, <i>Category C</i>	Service as dean, associate dean, departmental chair, or graduate program administrator for the five-year AACSB review period

Scholarly Practitioners

Normally, **SP** status applies to practitioner faculty members who augment their field experience with development and engagement activities involving substantive scholarly activities in their fields of teaching responsibility. It is expected that **SP** faculty will generally hold the rank of *Adjunct, Instructor, Lecturer, Professor-in-Practice, or Senior Lecturer*. To qualify as a Scholarly Practitioner, individuals are expected to demonstrate appropriate qualifications at the time of hiring and to maintain these qualifications through continued professional experience, engagement, or interaction and scholarship.

Initial Preparation

All **SP** faculty should have professional experience at the time of hiring that is significant in duration and level of responsibility and consistent with their areas of teaching responsibility. Normally, an **SP** faculty member will have a master's degree in a field related to his/her area of teaching responsibility. However, in limited cases, **SP** status may be appropriate for an individual without a master's degree, if the depth, duration, sophistication, and complexity of professional experience compensates for the lack of formal graduate training. **SP** faculty members in the Department of Accounting are expected to hold a current accounting-related certification (CPA, CMA, CIA, CFA, etc.) or a law license.

Maintenance of SP Status

A faculty member initially hired with **SP** status is expected to maintain that status. Maintenance of **SP** status requires the faculty member to sustain currency and relevance through a variety of *professional* development and engagement activities. Common maintenance activities for **SP** faculty members include:

- Relevant scholarship outcomes,
- Relevant, active editorships with academic, professional, or other business/management publications,
- Service on editorial boards or committees,
- Validation of **SP** status through leadership positions in recognized academic societies, research awards, academic fellow status, and invited presentations,
- Development and presentation of continuing professional education activities or executive education programs, and
- Substantive roles and participation in academic associations.

College policy does not require a specific set of activities to maintain **SP** status. However, maintenance of **SP** status requires that a substantive portion of engagement activities undertaken by the faculty member involve scholarly work. Table 3 sets forth expectations of the minimum point total a faculty member should accumulate over the five-year AACSB review period to maintain **SP** status.

Table 3 Evaluation Guidelines for Maintenance of SP Status		
Role and Assigned Duties of the Faculty Member	Evaluation Guideline	Comment
Faculty whose primary focus is teaching and service	5 points minimum, with at least 2 points from maintenance activities listed in the Appendix, <i>Category A</i> and/or <i>Category B</i>	Members of the accounting faculty should have at least 1 point from maintenance activities listed in the Appendix, <i>Category C</i>
Full-time service as an academic administrator	5 points minimum, with at least 2 points from maintenance activities listed in the Appendix, <i>Category A</i> and/or <i>Category B</i>	Service as dean, associate dean, departmental chair, or graduate program administrator for the five-year AACSB review period

Instructional Practitioners

Normally, **IP** status is appropriate for individual who join the faculty as an *Adjunct*, *Instructor*, *Lecturer*, *Professor-in-Practice*, or *Senior Lecturer* with significant and substantive professional experience that is consistent with their fields of teaching responsibility. To qualify as an Instructional Practitioner, individuals are expected to demonstrate appropriate qualifications at the time of hiring and to maintain these qualifications by engaging in a variety of *professional* development activities.

Initial Preparation

All **IP** faculty members should have professional experience at the time of hiring that is significant in duration and level of responsibility and consistent with their fields of teaching responsibility. Normally, an **IP** faculty member will have a master's degree in a field related to his/her area of teaching responsibility. However, in limited cases, **IP** status may be appropriate for an individual without a master's degree, if the depth, duration, sophistication, and complexity of professional experience compensates for the lack of formal graduate training. **IP** faculty in the Department of Accounting are expected to hold a current accounting-related certification (CPA, CMA, CIA, CFA, etc.) or a law license.

Maintenance of IP Status

A faculty member initially hired with **IP** status is expected to maintain that status. Maintenance of **IP** status requires the faculty member to sustain currency and relevance through continued *professional* experience and engagement activities related to his/her field of teaching responsibility. Common maintenance activities for **IP** faculty include:

- Sustained professional work related to the individual's teaching field,
- Significant participation in business professional associations and societies,
- Development and presentation of executive education programs,
- Documented continuing professional education experiences,
- Documented professional certifications related to the individual's teaching field, and
- Participation in professional events that focus on the practice of business, management, and related issues.

College policy does not require a specific set of activities to maintain **IP** status. However, maintenance of **IP** status requires that a majority of engagement activities undertaken by the faculty member be *Practice-Focused*. Table 4 sets forth expectations of the minimum point total a faculty member should accumulate over the five-year AACSB review period to maintain **IP** status.

Table 4 Evaluation Guidelines for Maintenance of IP Status		
Role and Assigned Duties of the Faculty Member	Evaluation Guideline	Comment
Primary focus on teaching and service duties	5 points minimum, with at least 3 points from <i>Category C</i>	IP faculty in the Department of Accounting are expected to maintain a current accounting-related certification (CPA, CMA, CIA, CFA, etc.) or a law license
Full-time service as an academic administrator	5 points minimum, with at least 3 points from <i>Category C</i>	Service as dean, associate dean, departmental chair, or graduate program administrator for the five-year AACSB review period

Appendix
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category A: Intellectual Contributions				
Subcategory A-1: Basic or Discovery Scholarship				
Research Journal Articles	1	Elite journal	# articles	4
	2	High Quality or Near-Elite journal	# articles	3
	3	Quality journal	# articles	2
	4	Other peer reviewed journal (PRJ)	# articles	1
	5	Non-peer reviewed journal	# articles	0.5
Research Publications (other than journal articles)	6	Research monograph	# monographs	3
Subcategory A-2: Applied or Integration/Application Scholarship				
Professional Journal Articles	7	Tier-One Professional Journal Article	# articles	3
	8	Tier-Two Professional Journal Article	# articles	2
	9	Tier-Three Professional Journal Article	# articles	1
Other Professional Publications	10	Monograph (non-research)	# books	2
	11	Other scholarly book	# books	2
	12	Book chapter (edited edition)	# articles	1
	13	Industry report	# reports	1
	14	Book review	# reviews	1
	15	Popular press article	# articles	1
	16	Acknowledged contributions to book	# books	0.5

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category A: Intellectual Contributions (continued)				
Subcategory A-3: Teaching and Learning Scholarship				
	17	New textbook (1st edition)	# books	3
	18	Textbook revision	# books	2
	19	Instructional case	# cases	1
	20	Textbook supplement	# supplements	1
	21	Writing a continuing professional education course related to the area of teaching responsibility	# courses	1
	22	Textbook review	# reviews	0.5
Subcategory A-4: External Research Grant Awards				
	23	Grant Amount: \$100,000 or more	# grants	3
	24	Grant Amount: \$30,000 to \$99,999	# grants	2
	25	Grant Amount: \$8,000 to \$29,999	# grants	1

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category B: Academic-Focused				
Research Proceedings	26	Refereed proceeding of an international, national, or regional meeting research conference (cannot double count along with the presentation, if any).	# proceedings	1
Research Presentations	27	Research presented at refereed international, national, or regional meetings. Points are awarded per research manuscript (cannot count multiple presentations of the same manuscript, and cannot double count the presentation along with publication in conference proceedings, if any).	# presentations	1
	28	All other research presentations. Points are awarded per research manuscript (cannot count multiple presentations of the same manuscript, and cannot double count the presentation along with publication in conference proceedings).	# presentations	0.5
Other Scholarship	29	Publicly available academic or professional working paper (cannot duplicate any other items). Points awarded per working paper in the review period (cannot count revisions as a new working paper).	# working papers	1
	30	Revise and resubmit of a manuscript submitted to an academic or professional journal which is still on-going (cannot duplicate any other items). Points awarded per manuscript regardless of number of resubmissions in the review period.	# manuscripts	1
	31	Presentation of applied/integrative content to a professional audience	# presentations	0.5
Other Presentations	32	Conference presentation (non-research)	# presentations	0.5
	33	Invited lecture or keynote speaker	# presentations	0.5

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category B: Academic-Focused				
Editorial Service	34	Editor or Associate Editor of a peer-reviewed journal (PRJ)	# journals	1
	35	PRJ Special Issue Editor	# special issues	0.5
	36	PRJ Editorial Review Board	# journals	0.5
	37	Ad hoc reviewer for Elite or HQ PRJ	# times	0.5
	38	Ad hoc reviewer for Q or other PRJ	# times	0.25
	39	Ad hoc reviewer for conference	# times	0.2
	40	Editor or Associate Editor of a professional journal	# journals	1.0
	41	Service on the Editorial Review Board of a professional journal	# journals	0.5
	42	Ad hoc reviewer for a professional journal	# times	0.25
Pedagogy	43	Developing new course preparation	# courses	1
	44	PhD Dissertation chair (completed dissertation)	# dissertations	1
	45	PhD Dissertation committee member (completed dissertation)	# diss.	0.5
	46	Master's thesis committee chair (completed thesis)	# theses	0.5
Research Grant Proposal	47	External grant proposal	# proposals	0.5
Internal Research Grant Awards	48	Internal/UTA grant award	# proposals	1

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category B: Academic-Focused (continued)				
Academic Service	49	Academic program review	# reviews	0.5
	50	Officer in national academic association	# associations	0.5
	51	Officer in regional or local academic association	# associations	0.5
	52	Conference leadership position (academic)	# conferences	0.5
	53	Service as officer in a university-level body (Faculty Senate, Graduate Assembly, Undergraduate Assembly)	# years	0.5
	54	Service as chair of an active university, college, or departmental committee	# years	0.5
Academic Administration	55	Dean or Associate Dean or Assistant Dean	# years	1.0
	56	Department Chair	# years	1.0
	57	Assistant Department Chair	# years	0.5
	58	Program Director/Advisor	# years	0.5
	59	PhD Area Coordinator	# years	0.25
	60	Area Internship Coordinator	# years	0.25
Professional Development Activities to Improve Academic Skill Set	61	Taking a course to improve a skill used in teaching or research	# courses	1.5
	62	Attending a conference	# conferences	0.5
Other	63	UTA Advisory Council liaison	# boards	0.5
	64	Conducting or participating in an education conference.	# conferences	0.5

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category C: Practice-Focused				
Professional Service	65	Board member, officer, committee chair, or other leadership position in a national, regional, or local professional association – all departments except accounting	# positions	0.5
	66	Board member, officer, committee chair, or other leadership position in a national, regional, or local professional association – Accounting Department	# positions	1.0
	67	Expert witness	# times	0.5
	68	Invited speaker at company or org.	# presentations	0.5
	69	Conference leadership position - professional	# conferences	0.5
	70	Advisor for a student professional society	# years	0.25
	71	Media contributor or expert	# times	0.25
	72	Conducting a professional workshop or training session related to the area of teaching responsibility	# times	1.0
Consulting	73	1,000 hours or more, over 5 years	0,1	3
	74	100-999 hours, over 5 years	0,1	2
	75	30-99 hours, over 5 years	0,1	1
Outside Work/Employment	76	Full-time practitioner job	# years	1.0
	77	Active business ownership	# years	0.4
	78	Part-time practitioner job (minimum of 10 hours per week)	# years	0.4

Appendix (continued)
Values Assigned to Common Maintenance Activities

Category	Item #	Activities during reporting period	Units	Points
Category C: Practice-Focused (continued)				
Professional Development to Improve Practice-Related Skills	79	Earning a new professional certification	# certifications	2
	80	Maintaining a professional certification or license requiring academic coursework or continuing professional education of 20 or more hours per year.	# years	0.6
	81	Taking a relevant graduate course	# courses	1.5
	82	Attending a conference	# conferences	0.5
	83	Completion of continuing education course with 1 to 9 contact hours (Cannot double count hours used to maintain a professional certification or license)	# courses	0.2
	84	Completion of continuing education course with 10 to 19 contact hours (Cannot double count hours used to maintain a professional certification or license)	# courses	0.4
	85	Completion of continuing education course with 20 or more contact hours (Cannot double count hours used to maintain a professional certification or license)	# courses	0.6
	86	Other professional development Activity (major)	# activities	1
	87	Other professional development Activity (minor)	# activities	0.5

See the following minutes for approval of this policy.

MINUTES
DEPARTMENT OF ACCOUNTING
FACULTY MEETING
September 13, 2019

Chair, Dr. Ramgopal Venkataraman brought the meeting to order at 11:05 am. Faculty members present were Jivas Chakravarthy, Yun Fan, Tom Hall, Cherie Henderson, Li-Chin Jennifer Ho, Donald McConnell, Terra McGhee, Charles Miller, Nandu Nagarajan, Becky Pierce, Cheryl Prachyl, Stephanie Rasmussen, David Rosser, Lee Schwemer, Stan Seat, Terrance Skantz, Kenneth Smith, Bin Srinidhi and Matthew Sargent. Excused from the meeting was John Dowdy.

Opening Remarks and Reminders –

Dr. Venkataraman opened the meeting at 11:05 am by welcoming new faculty members, Jivas Chakravarthy and Ken Smith to the Department.

Week 4 Progress Reports are due before 9/20. There must be some type of measurement for these students. Attendance counts.

September 27 – Fall College of Business Faculty/Staff meeting

September 30 – Everyone's Digital Measures needs to be updated by 9/30/2019. Bios and CVs will be pulled from this location.

December 14 – College of Business Commencement. All Tenure/Tenure Track are expected to attend barring extenuating circumstances.

If you are emailed about completing your annual compliance, please be diligent to complete it on time.

VOTING AGENDA:

Approval of the Minutes –

After an explanation that Tom Hall is no longer the Chair of the Marketing Committee as the last minutes suggest, the minutes were unanimously approved with a motion by Charles Miller and a second by Stephanie Rasmussen.

Acct 23XX: Accounting and Compliance of Non-Profit Organizations (attachment) –

At the directive of President Karbari, the University is creating a track for students to earn a minor in philanthropy. Five Business courses will be created to meet this need. Thank you to

Stan Seat and the Curriculum Committee for researching and creating an appropriate course for Accounting called "Accounting and Compliance of Non-Profit Organizations". It will not be offered to Accounting majors. There are no pre-requisites. The creation of this course was unanimously approved with a motion by Tom Hall and a second by Don McConnell.

AOL Goals and Objectives (attachment) –

Stephanie Rasmussen and Ram Venkataraman attended AACSB training seminars during the summer of 2019 where they learned that there are some area we needed to simplify and improve our reporting methods. The revisions are attached. Dr. Rasmussen also discussed the creation of a "Curriculum Map" which will be required in the future. It will divulge where each goal and objective are Introduced, Reinforced and Assessed. There was discussion over data query objective vs data analytics. A vote with a friendly amendment was moved by Stephanie Rasmussen and seconded by Li-Chin Jennifer Ho. All approved.

Grade Point Average Policy Change (attachment) –

Since the Department began implementing efforts to improve student outcomes at the Principles I & I level, we have seen an improvement in GPAs and a significant drop in DFWs in just one semester. The initiatives have not been to water down the curriculum, but rather to start requiring attendance, daily quizzes, collaborating with IDEAS Center tutors, removing Process Costing chapter, and often times providing a review before exams. The proposal to raise the average GPA of these courses to 2.25 from 2.0, with a range of 1.75 – 2.75. The question was called by Terry Skantz, moved by Tom Hall and seconded by Stephanie Rasmussen. All approved.

College of Business Faculty Qualifications Policy (attachment) –

Based on AACSB's recommendation in their previous CIR visit report that the College of Business Faculty Qualifications Policy and the Department of Accounting Faculty Qualifications policy should be harmonized, Strategic Management Committee Chair, Tom Hall, brought forth the attached document that had been previously approved by the departmental Strategic Management Committee for approval. Moved by Dr. Tom Hall and seconded by Dr. Becky Pierce. The motion was approved unanimously.

NON-VOTING AGENDA:

Accounting Analytics Class ACCT 5392 (see PPT Slides) –

Dr. Henderson presented a new course that she is going to teach as a "Special Topics course" in Spring 2020. The AACSB – Standard A5 requirement of data analytics goals needs to be a Department class because our students do not have the foundation to succeed in the courses offered by the Information Systems Department as those are very technical. We are offering this in the Spring as a special topics course using ACCT 5392. Based on this experience, the departmental curriculum committee will examine the possibility of adding this as a permanent

course. This could potentially become a regular course that would alternate with ACCT 5329 and be an elective for our students.

Business Law requirements in degree plan (see PPT slides)–

Graduate Advisor, Dr. Henderson, presented that the Program of Work (POW) for the MSA, MPA, and MST programs have a foundation course that the students cannot meet. The required foundation course, BLAW 3310, eventually removes an elective course from their degree plan since undergraduate Accounting majors are no longer required to take BLAW 3311 and 3312. Discussion took place regarding various solutions and Cherie Henderson will gather all the suggestions and give a recommendation to Becky Pierce, Graduate Studies and Petitions Chair.

Administrative Issues -

Dr. Venkataraman is working on the upcoming Spring teaching schedules. Please be flexible as we strive to reach our AACSB goals this year.

NETID & Password –

Do not under any circumstances share your NetID and password with anyone, including Graduate Teaching Assistants.

Missing Class –

If you are unable to attend class, make alternate arrangements for students and contact the Chair. We have to keep these records for compliance reasons.

Copying –

Please be frugal with copying and provide as much as possible to the students on Canvas.

Cost Accounting –

Dr. Nagarajan is Chair of the task force formed by the Curriculum Committee which will be reviewing Acct 4302 and Acct 4304 with the goal of making them more attractive and effective. We would strive to have our program endorsed by IMA. UNT recently did this as well and this provides many advantages to our students. The goal is to help our students get the CMA certification immediately after completing the undergraduate program. This helps the significant portion of our students who pursue industry jobs as opposed to joining the accounting firms. Further, this is also valuable experience for our students who are pursuing the CPA in taking and succeeding in challenging professional exam before their CPA and potentially pursue dual certification.

Marketing Committee –

The Department has a vacancy of a Marketing Chair. Tom Hall has done a phenomenal job over the last several years. We need someone to step up to do fill the position.

VITA-

Becky Pierce spoke about the great success the VITA program has been in the past few years, increasing in student involvement each year. This year they will highly focus on recruiting undergraduates and will attend as many classes as possible. Graduate classes with under 35 students will receive a 5 minute video that we would like to you show.

State Employee Charitable Campaign (S.E.C.C.) –

Kim Van Arsdale, Administrative Assistant, shared the opportunity all state employees have to donate to a number of charities through the S.E.C.C. The Department of Accounting will be collecting donations until Friday, September 27, 2019.

UTA DEPARTMENT OF ACCOUNTING FIVE-YEAR STRATEGIC PLAN

VISION

The Department of Accounting aspires to become a premier source of accounting graduates for firms and organizations recruiting in Texas and the surrounding states. We also aspire to provide a high quality doctoral education to research oriented students.

We seek to advance the practice of accounting by producing basic and applied scholarship which is useful to accounting professionals and the business community. Our overarching goal is to be recognized as one of the top 50 accounting programs in the nation.

VALUES

We will conduct all aspects of teaching, research and service with integrity, respect, and excellence in a collaborative and inclusive manner.

MISSION

The mission of the Department of Accounting is to:

- 1. Prepare students from diverse backgrounds for professional careers in accounting and the broader business community;*
- 2. Create, interpret, and disseminate knowledge of accounting; and,*
- 3. Provide service to the University and accounting profession.*

To accomplish this mission, the Department:

- 1. Offers high-quality instruction emphasizing technical competence, ethical practices, communication skills, critical thinking, and interpersonal skills;*
- 2. Produces meaningful scholarship which improves the practice of accounting, our understanding of accounting, and the process of educating future accountants and academics;*
- 3. Participates in the University's governance and provides service to professional and academic organizations;*
- 4. Seeks to attract, develop, reward, and retain a diverse faculty with professional-level knowledge who are committed to excellence in teaching, scholarship, and service.*
- 5. Endeavors to secure the resources sufficient to fulfill these goals.*

GOALS, STRATEGIC INTENT STATEMENTS, OBJECTIVES, and STRATEGIES GOAL #1:

RESEARCH EXCELLENCE

Strategic Intent:

The Department of Accounting attracts and develops faculty who produce impactful research. Faculty will also exhibit leadership in academic and professional organizations.

Objective 1.1: Research Activity, Support and Infrastructure

Provide an environment designed to expand research activity and output.

Strategy 1.1.1: Research Workshops. *Have an active research workshop series with both internal and external participants.*

Strategy 1.1.2: Membership in a research conference. *Be one of the sponsors of the Lone Star Conference.*

Strategy 1.1.3: Teaching Load. *Develop productivity-based criteria for allocating teaching load, distributions and assignments.*

Objective 1.2: Faculty Recruitment and Hiring

Strategically recruit and hire faculty that advance the department's mission.

Strategy 1.2.1: Hiring Plan. *As needed, the Department of Accounting will recruit and hire faculty which are needed to support our teaching and research goals.*

GOAL #2: EDUCATIONAL EXCELLENCE

Strategic Intent:

The Department of Accounting will provide students an excellent education built on research insight and practical experience.

Objective 2.1: Curriculum

Review the accounting programs' curriculum at all levels to ensure currency and alignment with the needs of the accounting profession.

Strategy 2.1.1: On-going Evaluation. *The Departmental Curriculum Committee, in conjunction with Curriculum Committee of the Accounting Advisory Board, will develop criteria and implement a schedule for the on-going evaluation of undergraduate and graduate accounting programs.*

Strategy 2.1.2: High-Quality Instruction. *Build a relationship between faculty and students to create an environment for high quality instruction and student success.*

Objective 2.2: Student Preparation

Provide our students with excellent preparation for the job market and their future careers.

Strategy 2.2.1: Professionalism. *Presently, all graduate students are required to have a one credit course in Professionalism in Accounting. This requirement will be added to the undergraduate program curriculum to address professional career development.*

Strategy 2.2.2: Internships. *The Department of Accounting aims to encourage and provide support for all students to obtain an internship.*

Objective 2.3: Degree Completion

Ensure timely progress towards completion of degrees.

Strategy 2.3.1: Retention. *Track and improve persistence rates for all students*

Strategy 2.3.2: PhD. Program Review. *Continue upgrading the doctoral program with a goal of placing more graduates in top-tier academic institutions.*

Objective 2.4: Experienced-Based Instruction

Enhance experience-based instruction in appropriate areas.

Strategy 2.4.1: Job descriptions. *Review, define, and standardize non-tenure track job descriptions, titles, and promotion criteria.*

Objective 2.5: Graduate Program Enrollment

Increase enrollment in all master's programs and the doctoral program.

GOAL #3: COMMUNITY CONNECTIONS

Strategic Intent:

The Department of Accounting will engage with faculty, students, alumni, professional organizations, and other community members to build a relationship for mutual benefit. We want to be known as a reliable, collaborative and engaged partner within the College, University and the accounting profession.

Objective 3.1: Business and Professional Communities

Expand and enhance our relationships with the business and professional communities.

Strategy 3.1.1: Advisory Boards. *Maintain an active Advisory Board that is involved providing input on curriculum issues, development support, internships and job placement. Board members will also be encouraged to speak to classes.*

Strategy 3.1.2: Local Professional Participation. *Increase the number of faculty who involved in professional organizations including holding leadership positions in these organizations.*

Objective 3.2: Alumni Community

Strengthen our relationship with the alumni community to enhance on-campus engagement, faculty research and the student experience.

Strategy 3.2.1: Alumni Event. *Department of Accounting will continue conducting the full-day CPE workshop. The department will also sponsor other CPE and networking events with the accounting profession, targeted toward alumni.*

Strategy 3.2.2: Alumni Engagement. *Produce a departmental newsletter at least twice a year to promote communication with our alumni and keep them informed as to departmental activities, and highlighting faculty research, teaching and service. The department will continue adding alumni to our LinkedIn site for greater communication and connection with our alumni.*

GOAL #4: FISCAL UNDERPINNINGS

Strategic Intent:

The Department of Accounting anticipates significant growth, especially in graduate programs, over the next five years, including increases in the number of students served and faculty employed. To support this growth, we must generate additional revenue and secure new endowments.

Objective 4.1: Funding Sources

Build on existing and identify new sources of revenue for student scholarships and faculty support.

Strategy 4.1.1: Graduate Program in Accounting Endowment. *Double the resources available for endowed scholarships and fellowships over the next five years.*

Strategy 4.1.2: Accounting Scholars Program Endowment. *Raise at least a \$1million endowment to support and develop the new Accounting Scholars Program.*

Strategy 4.1.2: Annual Gifts: *Double the number of annual gifts by accounting firms, alumni, and others.*

Strategy 4.1.3: Endowed Professorships/Chairs. *Create at least one endowed professorship or chair over the next five years.*

Objective 4.2: Compensation

Systematically align compensation of faculty and staff with individual performance and market conditions over the next five years

Strategy 4.2.1: Faculty Compensation. *Faculty compensation will be based on all dimensions of performance and consistent with market conditions.*

Strategy 4.2.2: Staff Compensation. *Staff compensation will be based on all dimensions of performance and consistent with market conditions.*

Appendix 5

Five-Year Summary of Peer Reviewed Journal Articles Produced by Accounting Faculty

Peer Reviewed Journals	Number of Articles
<i>Academic Journals</i>	
Accounting Review	2
Management Science	1
Contemporary Accounting Research	4
Review of Accounting Studies	2
Strategic Entrepreneurship Journal	1
Journal of Management Accounting Research	1
Journal of Accounting, Auditing and Finance	3
Decision Support Systems	1
Journal of Accounting and Public Policy	1
Journal of Business Finance and Accounting	1
Journal of International Accounting Research.	1
Journal of Contemporary Accounting and Economics	3
Asia Pacific Journal of Accounting and Economics	1
Journal of Accounting and Finance	1
Journal of Forensic and Investigative Accounting	1
Journal of Business and Educational Leadership	1
Journal of Business and Behavior Sciences	1
Issues in Social and Environmental Accounting	1
Journal of Accounting Education	1
Australian Journal of Management	1
Seoul Journal of Business	1
Review of Quantitative Finance and Accounting	1
Review of Accounting and Finance	1
Journal of Intensive Care Medicine	1
ASAIO Journal	1
Neurophotronics	1
Journal of Leukocyte Biology	1
<i>Practitioner Journals</i>	
Internal Auditor	1
Total	36

Department of Accounting Google Scholar Citation Count

Faculty Member	Citation Count	Paper>50 cites	Paper >100 cites	Highest cited paper (s)
Jivas Chakravarthy	194	1	1	184
Yun Fan	292	1	1	245
Bethane Pierce	285	1		58
Thomas Hall	754	4	1	107
Cherie Henderson	335	2	1	206
Li-Chin Jennifer Ho	937	5	1	484
Yuan Ji	44			32
Donald McConnell	221	2		62
Nandu Nagarajan	3,160	15	7	533, 484 & 414
Stephanie Rasmussen	284	2	1	102
David Rosser	2			2
Terry Skantz	985	6	2	182
Bin Srinidhi	3,527	13	3	838, 742 & 372
Ramgopal Venkataraman	1,013	3	2	426 & 348
Total Citations in Google Scholar as of December 27,2020	12033	55	20	

Appendix 6

UT Arlington College of Business

Third Year Pre-Tenure Review Process

During the third year of each untenured tenure-track faculty member's service, the faculty member's department will implement a more extensive review of the faculty member's performance (HOP Section 6-309). This pre-tenure review, which replaces the regularly scheduled annual review for that academic year, will serve as a midpoint review of the faculty member's progress toward meeting requirements and expectations for tenure and promotion.

The criteria to be referenced in this third-year review are those that will be used in consideration for promotion and tenure: while it is not expected that the faculty member will have fully met these criteria, there should be sufficient evidence that the faculty member is making timely progress toward tenure. As the third year review is diagnostic in nature, any recommendation made at the time of the third year review should not be construed as binding upon the academic unit or University at the time of tenure and promotion consideration: a satisfactory performance with a recommendation for reappointment is no guarantee of ultimately earning tenure.

The third year pre-tenure review consists of independent reviews by the Department Promotion and Tenure Committee, Department Chair, Dean, and Provost. The review is an institutional- internal process, so no external reviews are solicited. The general purpose of the third year pre- tenure review is to evaluate whether a faculty member is making satisfactory, timely progress toward earning tenure.

Required Materials

The faculty member will be asked to submit materials to the Department Chair to be used for the review. The Dean of the College of Business will set a submission deadline each year that falls between January 15 and February 1.

The required materials to be submitted include:

- a. current CV
- b. summary of all teaching evaluations while at UT Arlington
- c. a maximum two-page description of ongoing research projects including stages of development, target journals, and timelines for journal submission (include any working papers)

Review Process

1. The Department Promotion and Tenure (P&T) Committee begins the process by reviewing the materials submitted by the faculty member. The P&T Committee develops a written report on the faculty member's progress, including specifics about strengths and any areas of deficiency related to guidelines for tenure and promotion. Each member of the P&T Committee will vote, by secret ballot, for one of three recommendations:

- a. Recommend reappointment without reservations
- b. Recommend reappointment with reservations
- c. Recommend against reappointment

If a faculty member is reappointed "with reservations", these reservations must be stated in writing. The results of the vote will be included in the Committee's report.

2. The P&T Committee will provide copies of their report to the faculty member and to the Department Chair within ten (10) working days of the Committee's vote.
3. Within ten (10) working days of receiving the report, the Department Chair will review the committee's recommendations, make an independent recommendation, place in writing one of the three above listed recommendations, and forward all reports and recommendations to the Dean.
4. The Dean will review these recommendations and make an independent recommendation from the list above and forward the recommendation to the Provost.
5. The faculty member will be notified of the outcome of this process within ten (10) working days of the Dean's final recommendation.

Copies of all the recommendations will be placed in the faculty member's personnel dossier where they will be retained according to the University's records retention schedule. Per the procedures outlined here, no faculty member will be reappointed "with reservations" more than once prior to his/her formal consideration for tenure and promotion.

Reviews Resulting in Reappointment with Reservations

If a faculty member is reappointed "with reservations" as the result of the third year pre-tenure review, the faculty member must undergo a comparable review during the immediately following year (i.e., year four). This subsequent "fourth year pre-tenure review" must follow the same process as outlined for the original pre-tenure review. In the case of this subsequent fourth year pre-tenure review, each member of the P&T Committee will vote, by secret ballot, for one of only two recommendations:

- a. Recommend reappointment without reservations
- b. Recommend against reappointment

The results of the vote will be included in the Committee's report. Copies of the report will be provided to the faculty member and to the Department Chair within ten (10) working days of the vote. The Department Chair will, within ten (10) working days of receiving the P/T committee's report, place in writing one of the two above listed recommendations and forward the recommendations to the Dean. The Dean will review these recommendations and make an independent recommendation from the list above and forward the recommendation to the Provost.

Appendix 7

DEPARTMENT OF ACCOUNTING

Policy for Promotion to Associate Professor with Tenure

Purpose of this Document

This document provides guidelines for promotion and tenure decisions made within the Department of Accounting. These guidelines follow from and support the vision, missions, and core values of the department, the College of Business, and the University of Texas at Arlington. Because the missions and goals of the department, college, and university are not static, it is neither desirable nor feasible to specify a fixed set of evaluation guidelines. It is, however, desirable and feasible to establish a general set of guidelines and criteria for promotion and tenure decisions.

Timing of Review by the Departmental Promotion and Tenure Committee

No later than the beginning of the sixth academic year in service as an assistant professor at U. T. Arlington a candidate for promotion to associate professor shall submit a *Tenure and Promotion Dossier* to the departmental Promotion and Tenure Committee. The required contents of this dossier are described on the [Tenure and Promotion Documents](#) webpage of the university website.

In the normal case, an individual will serve five years as an untenured assistant professor at the university before being considered for promotion and tenure. However, individuals with service at another university and a substantial record of scholarly accomplishment may be considered for promotion and tenure prior to the beginning of their sixth year at U. T. Arlington. However, as specified in the university *Handbook of Operating Procedures*, Section 6-302, if the candidate's request for promotion and tenure is denied he/she must wait one full academic year before resubmitting their credentials for reconsideration. *Handbook of Operating Procedures*, Section 6-302 also provides for some special circumstances when the tenure clock might be extended.

Possible Outcomes of the Review Process

After consideration of the candidate's record, the departmental Promotion and Tenure Committee will recommend one of the following actions.

For a candidate with five or more years of service as an assistant professor the departmental committee will recommend:

1. Promotion to associate professor with tenure, or

For a candidate with four or fewer years of service as an assistant professor the departmental committee will recommend:

1. Promotion to associate professor with tenure, or
2. Denial of promotion and tenure, with the candidate provided one final year of employment as an untenured assistant professor at the university, or

3. Denial of promotion and tenure, with the candidate provided a nonterminal year of employment as an untenured assistant professor.

Promotion and Tenure Criteria

University standards set forth in Section 6-303 of the *Handbook of Operating Procedures* require that candidates for promotion to associate professor with tenure demonstrate:

- Effective teaching of undergraduate and graduate students, and
- Excellence in scholarship, and
- Participation as citizens of the university and of the profession (i.e., acceptable service accomplishments).

Candidates must also demonstrate the likelihood of active and sustained performance in each area. In addition, candidates must demonstrate professional conduct conducive to a collegial work environment and standards of professional integrity that advance the interests of the department, college, and university.

It should be recognized that assessments of academic performance are fundamentally subjective, and involve the exercise of independent professional judgment at each level of review. At the departmental level, the evaluation process utilizes a noncompensatory model. That is, strength in one area will not mitigate weakness in another area. For example, a strong record in teaching or service will not compensate for a weak record in scholarship. Each area of performance has a minimum threshold that must be attained to earn promotion and tenure. The thresholds for teaching and scholarship are significantly higher than the threshold for service. Hence, while service is a criterion, its impact on promotion and tenure decisions is minor.

Section 6-303 of the *Handbook of Operating Procedures* requires that each department develop detailed written standards that define the department's expectations for promotion and tenure, and include specific descriptions of the evidence used to evaluate academic performance in the areas of teaching, scholarship, and service. The paragraphs which follow provide this information.

Evaluation of Teaching

All individuals promoted to associate professor with tenure must be effective classroom teachers, and there must be an expectation that the individual will continue to be an effective classroom teacher. A candidate's teaching performance is judged by both the quality and quantity of teaching while serving at U.T. Arlington. Evidence used to evaluate teaching may include:

- The number and variety of course sections taught while serving at UTA.
- The quality of teaching performance in the classroom.
- Maintaining cutting-edge knowledge of professional standards, practices, and technology.
- The rigor and depth of examinations.
- The quality and scope of supplemental course materials developed.
- The appropriateness of grade distributions.
- Evaluations provided by graduates and colleagues.
- Teaching awards.

- Course and program development.
- Service on supervisory, dissertation, and thesis committees.
- Leadership in the curriculum and instructional affairs of the department, college, and university.

Effective teaching requires continuous high-quality classroom performance. While student evaluations of teaching performance are collected by the university, student ratings are not a reliable indicator of teaching performance. Effective teaching is more strongly related to the maintenance of cutting-edge knowledge, the quality and richness of content delivery, the rigor and depth of examinations, and the appropriateness of grade distributions. However, poor student evaluations (well below the departmental average) are an indicator of the need for improvement in teaching.

Candidates for promotion to associate professor should have meaningful participation in both undergraduate and graduate teaching. Additionally, to the extent feasible, candidates for promotion to associate professor should have meaningful participation in the doctoral program (e.g., teaching seminars, chairing dissertations, serving on dissertation committees, or serving on supervisory committees).

Evaluation of Scholarship

Scholarship involves the creation and dissemination of new knowledge via research and publication. A candidate's scholarship is judged by both the quality and quantity of scholarly contributions, with greater weight given to quality. The quality of a scholarly work is primarily related to its contribution to knowledge.

The department requires that the candidate must demonstrate the ability to conduct research of the highest quality in his/her chosen domains of research. Typically, evidence of this ability can be demonstrated by publications in respected academic journals that are generally accepted by the academic accounting community as top ranked journals. The candidate could identify the committee's view of "respected" academic journals by referring to the journal list maintained by the department. We caution that the journal list itself is subject to change over time.

Each individual promoted to associate professor with tenure must not only be an excellent scholar, but should also provide evidence that he/she will continue to be an excellent scholar. Although publications prior to employment at U. T. Arlington are considered in the evaluation of excellence in scholarship, the committee will pay particular attention to the candidate's contribution to research and scholarship while working at U.T. Arlington in order to be convinced that the individual will continue to be an excellent scholar.

The department recognizes that collaboration in research and publication is both normal and desirable. At the same time, the department considers it critically important that all candidates demonstrate research leadership (i.e. the ability to carry out independent academic research). Therefore, all candidates are required to provide convincing evidence of the ability to conduct and publish independent academic research in respected peer-reviewed journals. This requirement would generally be satisfied by a sole-authored publication. Depending on the circumstance, this requirement might be satisfied by:

- A joint publication with a Ph.D. student, or
- A joint publication with other faculty where the candidate is clearly identified as the principal investigator.

Normally, the evaluation process considers publications that appear in print as well as digital outlets. Works accepted for publication but not yet published are considered in the evaluation process. As a general rule, the department gives equal weight to sole and co-authored publications. While the department has ties to both academic and professional communities, professional scholarship is accorded little weight in the evaluation process.

Other evidence used to evaluate scholarship may include:

- Publication of research monographs and books.
- Receipt of major fellowship, research, or publication award or research grants.
- Membership on editorial board of a major academic journal.
- Nature, Number and Amount of research grants.

Evaluation of Service

Service contributions of assistant professors are normally limited to permit a focus on teaching and scholarly activities. At the same time, assistant professors are expected to perform some service at an acceptable level. Evidence used to evaluate service may include:

- The number, variety, and significance of service assignments completed.
- The quality of performance in completing service assignments.
- The timeliness in completing service assignments.
- The initiative and leadership demonstrated in service activities.
- A willingness to volunteer for service and/or administrative assignments.
- A willingness to perform service and/or administrative functions when asked.

University Standards for Promotion and Tenure

The university [Handbook of Operating Procedures, Section 6-300](#), sets forth university regulations governing the promotion and tenure process. All untenured assistant professors are encouraged to access this section of the handbook and become familiar with its contents.

Recording of the Departmental Promotion and Tenure Committee Vote:

All seven members of the departmental promotion and tenure committee deliberated on the above document and voted unanimously (7 to 0) in favor of this document on Monday, May 05, 2014.

Appendix 8

Department of Accounting

Standards for Promotion from Associate Professor to Full Professor

The departmental committee for promotion to full professor (PFP) shall be comprised of all full professors in that department (excluding chairs), with the committee chair being elected by the members. If a department has fewer than three full professors, then a sufficient number of full professors in the College to reach a minimum of three committee members shall be elected by the voting faculty of the department. A faculty member may be nominated as a candidate for promotion to full professor in one of three ways: (1) the PFP may recommend that an individual be considered, (2) the department chair may recommend to the PFP that an individual be considered, or (3) the faculty member nominates him or herself by notifying the chair of the PFP. Regardless of the method of nomination, the chair of the PFP shall notify the department chair of a potential promotion recommendation to full professor in sufficient time to meet the promotion schedule established by the Provost Office. All individuals nominated will be given a full review, unless the nominated individual withdraws his/her name from consideration. Faculty should hold the rank of associate professor for at least five years before being nominated.

Promotion Criteria

Promotion to full professor carries an expectation of significant performance in at least two of the three areas of teaching, scholarship, and service, with no area being less than acceptable. Individuals who aspire to promotion must conduct themselves in a professional manner and behavior that promotes collegiality within the college.

1. Significant performance in teaching shall be demonstrated by (a) continued high quality of teaching performance in the classroom, (b) teaching awards, (c) course and program development, especially at the graduate level, (d) dissertation supervision, as chair, leading to publications in leading journals, (e) textbooks authored, and/or (f) leadership in the curriculum and instructional affairs of the department, college and university.
2. Significant performance in scholarship shall be demonstrated by achievement of a reputation for quality of scholarship through the publication of research articles in the leading academic and professional journals in one's field of teaching, or in journals reasonably related to the individual's academic discipline. There should be evidence of being a mature productive scholar in at least one sub-field of their discipline. The promotion committee will consider (a) the number and quality of publications in elite and high

quality journals, (b) the number of coauthors on each article, (c) the number of lead author and sole author publications, (d) the number of citations recorded for their publications, (e) recognitions of outstanding publications by major academic organizations, (f) number and quality of publications in leading professional journals, (g) amount of funded research grants and/or
(h) any other information provided to the committee which would assist in the evaluation process.

A general expectation regarding the number/type of publications is that for promotion to full professor, an individual should have published four elite and/or high quality publications during one's tenure as an associate professor. It should be understood that this does not automatically guarantee the satisfaction of "significant performance in scholarship," as outlined in items (a)-(h) above. Further, nonattainment of this number does not automatically rule out an individual's eligibility for promotion either.

3. Significant performance in service shall be demonstrated by faculty who have taken the initiative and provided leadership in the affairs of the department, college, university, profession, and community.

Faculty who aspire to become a full professor should pay careful attention to their allocation of time and effort. It is not sufficient to simply be a good teacher, publish a number of articles in top academic journals, and/or serve on several committees, but rather to excel in at least two of these areas. It is not considered adequate to merely continue to perform at the same levels of activity as are needed for promotion to associate professor.

Outside Reviewers

Six outside reviewers will be used to provide an independent assessment of the quality of the candidate's research productivity. These outside reviewers should be selected from peer institutions comparable to UTA or higher, with three being selected by the candidate and three selected by the department PFP committee. Outside reviewers must be respected scholars of appropriate rank or stature who serve in the faculty member's field of training, specialty or a closely related field.

Individuals who have served as dissertation committee members or co-authors with the faculty member shall not be selected as outside reviewers.

The Candidate's Responsibility

The candidate for promotion to full professor shall submit any documentation which would support their candidacy for promotion, including, but not limited to:

1. All available evidence of teaching effectiveness including a statement elaborating their approach to teaching and their teaching philosophy, as well as a summary of student responses to the university-mandated teaching-evaluation questions for every class taught since promotion to associate professor with tenure.
2. Copies of all journal publications with each journal identified as to its rank as elite or high quality (note any changes in rank from the time of publication).
3. A detailed summary of service activities in the department, college, university, profession, and community.
4. A current resume.

Handbook of Operating Procedures (HOP)

The candidate should consult the HOP for additional elements associated with the promotion from the associate to full professor process.

Note: This policy statement was approved by the departmental committee on promotion to full professor on March 31, 2010.

The policy statement was approved by the dean on April 21, 2010.

Appendix 9

Department of Accounting

Comprehensive Periodic Evaluation of Tenured Faculty Review Process and Evaluation Criteria

This review process and evaluation criteria were developed by the Department of Accounting pursuant to the University's *Handbook of Operating Procedures* Section 6-728, to satisfy requirements of the *Texas Education Code* Section 51.942 and *Regents' Rule* 31102, stating that each department shall conduct a comprehensive periodic evaluation of its tenured faculty at least as often as every six years.

The Comprehensive Periodic Evaluation (CPE) of a faculty member consists of independent reviews by a departmental CPE Review Committee, the Department Chair, the Dean of the College of Business, and the Provost. The Comprehensive Periodic Evaluation (CPE) of the departmental chair consists of independent reviews by a departmental CPE Review Committee, the Dean of the College of Business, and the Provost. The general purpose of the CPE is to evaluate a faculty member's continuing contributions to the Department, College, and University, and to the profession.

CPE Evaluation Materials

1. The faculty member must submit a *Comprehensive Periodic Evaluation Dossier* in the form of an electronic file.
2. The dossier shall include:
 - a. The faculty member's current and complete curriculum vitae;
 - b. A report of professional accomplishments for the period under review. Including evidence of all professional activity, for example teaching, research, publications, advising, service, and any other relevant activity.
 - c. A summary report of all Student Feedback Surveys and/or COB Student Perception of Learning Surveys for all organized courses taught during the period under review.
 - d. Copies of any peer evaluations of teaching conducted during the period under review (if available)
 - e. Copies of each annual post-tenure review report for the period under review.
 - f. A faculty member may provide any other statement or materials they deem appropriate.
3. The dossier shall be submitted to the departmental chair.
4. The faculty member shall be provided 90 days advance notice of the need to prepare a dossier.

CPE Review Committee

The CPE Review Committee is a departmental peer review committee. The Committee is composed of all Full Professors from the Department excluding: (1) the faculty member/s being reviewed, (2) the departmental chair, and (3) any full professor whose participation as a committee member would create a conflict of interest. If the number of Full Professors in the

Department who are eligible to serve on the Committee is less than three, the departmental tenured faculty will elect enough Full Professors from other departments within the College of Business to serve on the Committee so that the Committee is composed of at least three Full Professors. The Chair of the CPE Review Committee is elected by the Committee.

CPE Review Process

The CPE review begins with the CPE Review Committee's initial evaluation of the faculty member's performance since the faculty member's last CPE.

1. The faculty member then reviews and signs acknowledgement of the initial evaluation. If the faculty member chooses, he/she may submit to the CPE Review Committee a written response within ten working days, which is appended to the report.
2. Next, the CPE Review Committee reviews the faculty member's response (if any) and prepares a response which is appended to the report. The full report with appendices is then submitted to the Departmental Chair (for reviews of faculty members) or the Dean of the College of Business (for review of the Departmental Chair).
3. For reviews of departmental faculty members, the Department Chair conducts an independent evaluation, considering the Committee's evaluation and the faculty member's written response (if available).
4. All evaluation results and materials from the Department are provided to the Dean of the College of Business, who conducts an evaluation.
5. The faculty member (or Departmental Chair being reviewed) next reviews the evaluation results and signs their acknowledgement.
6. Finally, the Dean forwards all evaluation results and materials to the Provost, who conducts an evaluation and communicates the final results to the faculty member (or the Departmental Chair being reviewed).

CPE Evaluation Criteria

Faculty shall be evaluated using a four-point numeric scale. The numerical scores assigned to each area of professional responsibility (*teaching, research, and service*) correspond to the descriptions given below:

Numeric Score	Meaning of Score
3	Performance exceeds expectations.
2	Performance meets expectations.
1	Performance does not meet expectations.
0	Performance is unsatisfactory.

In forming a judgment regarding faculty performance, each faculty member shall be compared to a reference group of tenured accounting faculty at AACSB peer institutions who pursue *research* in the same sub-discipline area(s) as the faculty member being evaluated. At present, the commonly recognized sub-discipline areas of accounting *research* include: audit, education, ethics, financial, history, international, managerial, systems, and taxation.

To qualify for a rating of 'exceeds expectations' the faculty member should exhibit sustained effort with positive results that materially exceed the performance of his or her reference group. To qualify for a rating of 'meets expectations' the faculty member should exhibit sustained effort with positive results. A rating of 'does not meet expectations' is warranted when the faculty member has made a

sustained effort but lacks positive results. A rating of 'unsatisfactory' shall be assigned in cases where the faculty member has not made a sustained effort to fulfill his or her professional responsibility, or demonstrates gross incompetence or sustained neglect of duty.

Individuals rated as 'does not meet expectations' or 'unsatisfactory' shall be afforded additional support in the form of guidance, mentoring, and training. Faculty members who meet AACSB accounting accreditation standards for AQ status shall be presumed to merit a rating of 'meets expectations' or 'exceeds expectations' in the area of *research*.

Nothing in this standard prohibits the use of specific numeric thresholds to judge faculty performance. However, where specific numeric thresholds are used to judge faculty performance these thresholds shall be based on empirical evidence regarding the performance of tenured accounting faculty at AACSB peer institutions. If specific numeric thresholds are used to judge faculty performance the department chair shall periodically collect empirical data regarding the performance of tenured accounting faculty at AACSB peer institutions. When such data are collected they may be used to set appropriate numeric thresholds for judging the performance of tenured departmental faculty. If numeric thresholds are used, departmental faculty shall be advised of the specific numeric thresholds employed and the source of the empirical data used in setting the thresholds.

To ensure a reliable evaluation, the comprehensive post-tenure evaluation of faculty performance in the areas *teaching*, *research*, and *service* shall be based on a minimum of three years of data. In all areas of professional responsibility performance ratings shall be a function of both the quality and the quantity of performance.

In the absence of sufficient reliable evidence, the default rating shall be 'meets expectations'. Unequivocal evidence should exist before an individual is rated as 'exceeds expectations', 'does not meet expectations', or 'unsatisfactory'. When a faculty member is assigned a rating of 'meets expectations' due to a lack of sufficient reliable evidence this fact shall be noted in the evaluation documentation.

Teaching

The evaluation of *teaching* shall focus primarily on the faculty member's ability to foster student learning. Numerous factors shall be considered in evaluating *teaching* performance. These factors include:

- The number and variety of course sections taught,
- The number of students taught (e.g., the level of revenue generation for the university),
- The quality of teaching performance in the classroom,
- Effort expended to maintain cutting-edge knowledge of professional standards, practices, and technology,
- The rigor and depth of examinations,
- The quality and scope of supplemental course materials developed,
- The appropriateness of grade distributions,
- Evaluations provided by students, graduates, and colleagues,
- Teaching awards received,

- Course and program development,
- Dissertation and thesis supervision, as chair,
- Textbooks (print or digital) authored, and/or
- Leadership in the curriculum and instructional affairs of the department, college and university.

Appropriate weight will be given to other measures of teaching quality as well, including maintaining currency in the discipline.

The first time a course is taught by a faculty member the individual's performance in that course should not be counted. Also, courses with less than 10 students providing ratings should be given reduced weight (except doctoral seminars where low enrollments are typical). As a general rule, the weight accorded student evaluations should increase as the level of student classification increases (e.g., evaluations provided by graduate students should receive more weight than evaluations provided by freshmen students).

The evaluation of teaching performance focuses principally on the faculty member's ability to foster student learning. Credible educational research has demonstrated that course ratings are mostly a measure of student satisfaction, not student learning. Given these facts, and the dual needs to foster learning and produce satisfied students, course evaluations shall play a meaningful but minor role in the evaluation of teaching. While student evaluations of teaching performance are one input, high student ratings are not a necessary condition for 'meeting expectations' in *teaching*. Meritorious teaching is more strongly related to the maintenance of cutting-edge knowledge, the quality and richness of content delivery, the rigor and depth of examinations, and the appropriateness of grade distributions. However, poor student evaluations (materially worse than the departmental average for the same level of course) are a clear indicator of the need for improvement in *teaching*.

Research

The evaluation of *research* shall focus primarily on the faculty member's publications. Because the mission of the Department of Accounting includes both academic and professional objectives meaningful credit is given for both academic and professional publications in the evaluation of *research*. However, it should be recognized that for most faculty *research* will not be exclusively professional in nature but will usually include a majority of academic publications.

Performance in the area of *research* shall be judged by:

- publication in academic journals (reasonably related to the accounting discipline),
- publication in professional journals (reasonably related to the accounting discipline),
- publication of research monographs and books,
- publication of professional monographs and books,
- the number and quality of publications,
- the number of lead author and sole-authored publications,
- the number of citations recorded for their publications,
- the number of coauthors on each article,

- recognitions of outstanding publications by academic accounting organizations,
- recognitions of outstanding publications by professional accounting organizations, and
- the amount of funded research grants.

As a general rule, the department gives equal weight to sole and co-authored publications, though appropriate justification may be needed when co-authorship exceeds four or five individuals.

It is expected that substantially all tenured faculty members will be involved in a sustained program of *research*. Faculty who are assigned heavy teaching loads, heavy service loads, or significant administrative duties (such as the Departmental Chair) may be partially or fully exempted from this requirement if appropriate.

Service

The evaluation of *service* shall focus primarily on the faculty member's contribution to the university and profession of accounting. *Service* is a core activity necessary for effective functioning of the department, college, and university. *Service* to the accounting profession is also an important function recognized by the department's mission statement. Performance in the area of *service* shall be judged by:

- the number, variety, and significance of service assignments completed,
- the quality of performance in completing service assignments,
- the timeliness in completing service assignments,
- the initiative and leadership demonstrated in service activities,
- a willingness to volunteer for service and/or administrative assignments, and
- a willingness to perform service and/or administrative functions when asked.

Overall Assessment of Performance

After assigning a numeric score in each area of professional responsibility, an overall assessment of the faculty member's performance shall be made. To support the determination of this overall assessment the numeric scores for each area of professional responsibility shall be combined in a weighted average score (*S*). The weights used in this calculation shall be the weights selected by the faculty member in consultation with the departmental chair. Faculty members who have similar teaching and service assignments should use the same weights.

Assuming a 2-2 teaching load (e.g., 12 semester credit hours taught over an academic year, exclusive of summer), the default weightings for teaching, research, and service shall be 40-40- 20, respectively. When the chair and faculty member mutually agree on different weights, the individual's *teaching* and *service* assignments will be appropriately adjusted to match the weights selected. Generally, the default weighting for a review of the Departmental Chair shall be 40-20- 40, respectively.

For tenured faculty who are assigned teaching loads above or below the standard 2-2 assignment, or who are assigned unusually light or heavy service loads, the weights specified above will be adjusted in a manner which appropriately reflects the change in professional responsibilities.

In some cases, a tenured faculty member may be assigned additional administrative, teaching, or service loads to meet needs of the department or college, or to compensate for the lack of *research*. In such cases the individual faculty member shall not be evaluated in the area of *research* and the appropriate weight for the research area shall be zero (0) percent. Faculty who are assigned teaching loads of 24 semester hours or more (exclusive of summer) shall generally utilize weightings of 80-0-20, respectively.

The appropriate interpretation of a weighted average numeric score shall be as follows:

Weighted Average	Overall Assessment of Performance
$S \geq 2.5$	Performance exceeds expectations.
$1.5 \geq S < 2.5$	Performance meets expectations.
$1.0 \geq S < 1.5$	Performance does not meet
$S < 1.0$	Performance is unsatisfactory.

Note: This document has been approved by the Department of Accounting tenured faculty with an affirmative vote of 8-0 on October 8, 2013

Appendix 10: Journal Rankings

The research mission of the College of Business is fulfilled by producing research that has an impact by shaping the academic literature, improving business decision making, or affecting improvements in the laws and regulations that govern businesses. Measures of the impacts of research, such as journal rankings and impact factors, are imperfect and evolve as better metrics are developed, but there are widely accepted measures that can be employed. The process of evaluating research is complicated by the existence of a lot of outlets for publication as well as the number of specialties encompassed in accounting research. Several of our faculty also publish in fields outside of accounting and even business. The journal list is supposed to provide guidance for the expectation of the quality of academic scholarship. **However, it is not intended to take the place of a wholistic evaluation of scholarship in the promotion and tenure process.** It exists to provide guidance to faculty on ways in which to target their research efforts for maximum impact and because an assessment of the relative merits of journals is generally accepted in the discipline.

The research mission of the college also can be advanced with external objective evidence of high-quality research that does not appear in the journals on this list. Scholars can demonstrate the impact of their research by documenting metrics that fulfill the goals:

- Research outlet is recognized by other ranking agencies. This can be demonstrated by placing in journals deemed high quality by other commonly used journal rankings (e.g. Scimago, Handelsblatt, ABDC).
- Research is accepted by peers. This can be demonstrated by placing research in respected journals, by acceptance of research across disciplinary lines, by citations to the research by subsequent articles, by the adoption of the research into teaching tools developed by peer instructors.
- Research is accepted by the business community. This can be demonstrated by discussions of the research in related trade presses, by references to the ideas in the business press, and by the adoption of the research ideas by the business community.
- Research is accepted by those who help set policy for business governance. This can be demonstrated by references to research ideas in regulatory, legislative or judicial hearings, and by the adoption of the research ideas by the policy makers.

Evidence that describes the impact of research that is comparable to placing the research into the list of acceptable journals will be considered to be furthering the research mission of the college

Journal Ranking List w.e.f. Fall 2020.

Journals marked with a * are promoted with effect from Fall 2020 and publications reported in this report are based on prior classification

Academic Journals	
Journal	Ranking
Elite Journals	
Contemporary Accounting Research	Elite
Journal of Accounting & Economics	Elite
Journal of Accounting Research	Elite
Review of Accounting Studies	Elite
The Accounting Review	Elite
Accounting Horizons	Near-Elite
Accounting Organizations and Society	Near-Elite
Auditing: A Journal of Practice & Theory	Near-Elite
Journal of Accounting and Public Policy	Near-Elite
Journal of Business Finance and Accounting	Near-Elite
*Journal of the American Taxation Association (from HQ)	Near-Elite
*Journal of Management Accounting Research (from HQ)	Near-Elite
*Journal of Accounting, Auditing and Finance (from HQ)	Near-Elite
Behavioral Research In Accounting	High Quality
International Journal of Accounting	High Quality
Journal of Information Systems	High Quality
Journal of International Financial Management and Accounting	High Quality
National Tax Journal	High Quality
Journal of Contemporary Accounting and Economics	High Quality
Abacus	Quality
Academy of Accounting and Financial Studies Journal	Quality
Accounting and Business Research	Quality
Accounting and Finance	Quality
Accounting and the Public Interest	Quality
Accounting Auditing and Accountability Journal	Quality
Accounting Forum	Quality
Accounting Historians Journal	Quality
Accounting Systems Journal	Quality
Advances in Accounting	Quality
Advances in Accounting Behavioral Research	Quality
Advances in Accounting Economics and Finance	Quality

Journal	Ranking
Advances in Management Accounting	Quality
Advances in Public Interest Accounting	Quality
Advances in Taxation	Quality
Asia Pacific Journal of Accounting and Economics	Quality
ATA Journal of Legal Tax Research	Quality
British Accounting Review	Quality
Critical Perspectives on Accounting	Quality
Current Issues in Auditing	Quality
European Accounting Review	Quality
International Journal of Accounting Information Systems	Quality
International Journal of Auditing	Quality
Issues in Accounting Education	Quality
Journal of Accounting Education	Quality
Journal of Accounting Literature	Quality
Journal of Accounting, Auditing, and Taxation	Quality
Journal of Accounting, Economics, and Finance	Quality
Journal of Accounting, Ethics, and Public Policy	Quality
Journal of Emerging Technologies in Accounting	Quality
Journal of Financial Reporting	Quality
Journal of Forensic Accounting Research	Quality
Journal of International Accounting Research	Quality
Journal of International Accounting, Auditing and Taxation	Quality
Management Accounting Research	Quality
Pacific Accounting Review	Quality
Journal of Governmental and Non-Profit Accounting	Quality
Review of Accounting and Finance	Quality

ACCT Practitioner Journals	
Journal	
CPA Journal	Tier 1
Journal of Taxation	Tier 1
Journal of Accountancy	Tier 1
Financial Executive	Tier 2
Fraud Magazine	Tier 2
Government Accountant's Journal	Tier 2
Internal Auditing-REA-ThomsonReuters	Tier 2
Internal Auditor-IIA	Tier 2
Management Accounting (quarterly)	Tier 2
Practical Accountant	Tier 2
Strategic Finance	Tier 2
Tax Advisor	Tier 2
Tax Notes	Tier 2
Taxation for Accountants	Tier 2
Taxes-The Tax Magazine	Tier 2
Today's CPA	Tier 2
Note: A Tier 1 publication is equivalent to a 'Quality' publication.	

We note that Accounting is the only department within the College of Business that is characterized by separate legally recognized professional certification and has a specific responsibility to address the professional accounting needs of the business, public accounting and regulatory communities in addition to being an academic field of research. Professional journals that communicate matters helpful to the professional community in pursuing their respective missions are therefore particularly important in Accounting. In view of this, we categorize the accounting professional journals as A and B. We note that researchers, in particular junior untenured faculty, need to conform to the college and university standards of academic scientific research and focus on academic journals. The professional journals are listed to encourage appropriate senior tenured faculty who are so inclined to devote some time to publishing in professional accounting journals and help disseminate knowledge to the professional community.

Appendix 11

University of Texas at Arlington College of Business

Faculty Peer Review of Teaching

Preamble

Effective teaching is the core of any outstanding university and is essential at every institution. At the UTA College of Business, effective teaching is a requirement for the promotion and/or tenure of every Faculty Member.

Recognizing that even the best Faculty Members can benefit from constructive feedback, the University requires peer review as a mechanism for providing meaningful feedback and fostering continual improvement, not only for purposes of tenure and promotion, but also as a best practice for professional development.

In accordance with a model policy issued by The University of Texas Faculty Advisory Council on January 24, 2014 ("FAC Model Policy"), and the UTA Handbook of operating Procedures ADM 6-710, the teaching of all full-time faculty seeking tenure and promotion shall be peer reviewed, and all promotion and/or tenure dossiers sent to UT System shall show evidence of peer review of teaching. This Policy also applies to individual Faculty Members who hold administrative appointments of 50% or less.

Faculty Peer Review of Teaching

1. Fundamentals of the Review Process

The College of Business shall conduct peer reviews of teaching of all faculty seeking tenure and/or promotion.

- a. The review may not be waived.
- b. The review may be conducted during any session of the academic year (September 1 - August 31) as chosen by the Faculty Member to be observed.
- c. The review for Faculty Members seeking promotion to Full Professor shall be conducted no earlier than two years prior to the date on which the Faculty Member submits his or her dossier for promotion.
- d. The review should be conducted in a class officially designated as lecture or seminar in any delivery format (face-to-face, hybrid, web supported classroom or online) as chosen by the Faculty Member to be observed. Faculty who do not routinely teach in a lecture or seminar format may choose to be observed in another format as approved by the faculty member's immediate supervisor.
- e. The Peer Observer shall complete the college approved Peer Observer Report provided below. The review must be conducted using approved templates for the Record of Peer Review and Faculty Response, the Peer Observer Report, and assessment forms.

- f. No formal notification of this process is required. Each Faculty Member is responsible for ensuring that his or her dossier for promotion and/or tenure includes the required minimum number of reports.

2. Frequency of Observation

- a. Assistant Professors shall be observed at least once before the third year review, and at least once more before being considered for tenure and promotion. Associate Professors shall be reviewed at least once prior to seeking promotion to Professor.
- b. All faculty members (as defined above) who are neither tenured nor tenure-track faculty shall be reviewed at least once every five years as determined by policies established by each school or college.
- c. Individuals may also request more frequent observation to the extent that this can be accommodated by the department or unit. Individuals may also request more frequent observation through the Center for Teaching and Learning Excellence ("CTLE").

3. Peer Observer Training

- a. A peer observer has a primary appointment in the College of Business and is of equal or higher rank than the Faculty Member being reviewed. The Faculty Member's immediate supervisor, in conjunction with the chair of the unit's Advisory Committee Tenure and Promotion (ACTP), and in agreement with the Faculty Member, chooses the Peer Observer. The immediate supervisor may not serve as the Peer Observer. If a Peer Observer in one's own department is not available or appropriate for the observation, the immediate supervisor can extend a request to a person of equal or higher rank in a related department, again in agreement with the Faculty Member. The Faculty Member being observed should have considerable input into who will serve as his or her Peer Observer. Observations by non-faculty experts cannot substitute for those by Peer Observers.
- b. A Peer Observer shall at a minimum receive detailed guidance about peer review, the peer review procedure, and the opportunity for training. The College of Business strongly recommends that Peer Observers take part in training and become Certified CTLE Peer Observers prior to undertaking this role.

4. Review Materials

For the academic year in which the Faculty Member submits his or her dossier for promotion and/or tenure, he or she will include all Record of Peer Review and Faculty Response forms completed during the probationary period (for cases of tenure) or the previous two years (for cases of promotion to Professor).

The Record of Peer Review and Faculty Response form shall include:

- 1. the pre-observation meeting date, time, and location;
- 2. the course observed (prefix, number, and title), date, time, and location;
- 3. the post observation meeting date, time, and location;
- 4. signatures of both Faculty Member and Peer Observer;
- 5. a narrative in which the Faculty Member:
 - a. explains in what ways the process was helpful (or otherwise); and

- b. indicates any steps taken or changes made towards the enhancement of teaching and/or improvement of student learning, on the basis of the observation process.

5. Review Procedure

- b. Initial assessment of each Faculty Member's performance in teaching shall be carried out in accordance with this written policy. In all cases, the Peer Observer responsible for conducting the review shall:
 1. set up a pre-observation meeting, a class observation, and a post-observation meeting with the Faculty Member;
 2. complete a Peer Observer Report and make it available to the Faculty Member within fourteen calendar days of the in-class observation; and
 3. acknowledge completion of the Peer Observation Process by signing the Record of Peer Review and Faculty Response form within fourteen calendar days of the in-class observation.
- c. The Record of Peer Review and Faculty Response form should be provided to the department chair (or to the dean in the event the Faculty Member being observed is the department chair) no later than the last day of classes for the semester in which the observation takes place, or the date by which the tenure and/or promotion dossier must be complete. The department chair, or dean will file the report with the Faculty Member's record. The peer observation process involves significant time and effort on the part of the Peer Observer. This important service contribution should be recognized and reflected in the annual review of the Peer Observer.

6. The recommended timeline is as follows:

1. No later than the third week of a semester, the Faculty Member and his or her immediate supervisor shall identify the Peer Observer.
2. No later than the fifth week of the semester, the Faculty Member and Peer Observer shall meet to discuss teaching materials and set a date for the observation.
3. No later than the twelfth week of the semester, the peer observation shall take place.
4. Within fourteen calendar days of the observation, the Faculty Member and the Peer Observer shall hold the post-observation meeting. The Peer Observer Report is given to the Faculty Member only and is not included in the Faculty Member's file.
5. No later than the last day of class, the Faculty Member shall provide the Record of Peer Review and Faculty Response form to his or her immediate supervisor. The Record of Peer Review and Faculty Response form shall be included in the Faculty Member's tenure and/or promotion dossier as evidence of having undergone the review process.
6. For observations taking place during summer sessions, an analogous timeline shall be followed.

Model Forms available here (can be implemented as is or modified):

<https://www.uta.edu/administration/provost/units/faculty-affairs/professional-advancement/peer-observation>

Appendix 12

Non Tenure Track Faculty Positions (full-time or part-time) College of Business

A task force was formed around Strategy 2.4.1 from the College of Business' strategic plan.

The task force was chaired by Dr. Dave Mack, Assistant Dean in the College of Business, and included both non-tenure-track and tenure-track faculty. Their recommendations were reviewed and amended by the Dean's Council of Department Chairs. This document describes the desired and anticipated non-tenure-track positions and their associated career paths.

Current non-tenure-track faculty will be reclassified based on these position descriptions. We do not anticipate any immediate changes in compensation for those reclassifications, although as individuals are promoted, a small increase in salary may be appropriate. Future hires will be offered the title appropriate to their situation at the time of hiring. Note that these titles can be applied to full-time faculty (who would typically teach 4-4 with a year-long or longer contract) or, if appropriate to adjunct faculty (who would be teaching on a per-class basis).

Dr. Mack also served on the UTA-wide task force looking at non-tenure-track titles. Our goal was that these titles and tracks would be consistent with UTA-wide policies, which are still being developed.

Assistant, Associate or Clinical Professor

The individual holding this title must be terminally degreed (most commonly, PhD in Business area, but JD for Business Law is also appropriate). They are expected to make outstanding contributions in teaching, service, research, and/or curriculum design. They bring research insights and innovative teaching methodologies to the classroom.

Individuals are eligible for promotion to Associate Clinical Professor after four full years of service, and to Clinical Professor after ten full years of service. Promotion and newly-hired rank will be based on the recommendation of the Department Chair and Dean. Internal promotion will be based on having made a significant contribution in some combination of the areas above, beyond the expected high-quality course delivery.

Assistant, Associate or Professor in Practice

The individual holding this title may or may not be terminally degreed. They must have significant time and upward movement in their careers, and high-level career accomplishments in Business, Law or Nonprofit Management. They are expected to make outstanding contributions in teaching, service, industrial engagement and/or curriculum design. They bring business expertise to the classroom.

Individuals are eligible for promotion to Associate Professor in Practice after four full years of service, and to Professor in Practice after ten full years of service. Promotion and newly-hired rank will be based on the recommendation of the Department Chair and Dean. Internal promotion will be based on having made a significant contribution in some combination of the areas above, beyond the expected high-quality course delivery.

Lecturer or Senior Lecturer

This individual may or may not be terminally degreed. They are expected to make outstanding contributions in teaching, service, and/or curriculum design. They bring instructional-specific expertise to the classroom.

Individuals are eligible for promotion to Senior Lecturer after eight years of service. Promotion and newly-hired rank will be based on the recommendation of the Department Chair and Dean. Internal promotion will be based on having made a significant contribution in some combination of the areas above, beyond the expected high-quality course delivery.

Assistant, Associate or Visiting Professor

This individual will typically be a new PhD graduate (Assistant) or terminally degreed candidate who has recently held a position at another University (Associate or Full) who will fulfill a short-term assignment (no more than two years). Rank will be based on the recommendation of the Department Chair and Dean, considering rank and performance at prior institution.

No promotion beyond the initial rank will be considered, due to the short-term assignment.

UTA BBA/BS Accounting Learning Goals and Objectives

Competency	Years 1-2	Years 3-4	Year 5
Foundational Accounting Knowledge	Goal 1: Students should be able to demonstrate a basic knowledge of accounting.		Goal 1: Students will have a foundational knowledge of accounting.
	Obj 1: Students should be able to identify the primary distinguishing activities pertinent to each field within accounting and be able to distinguish controlling authorities and rulemaking and demonstrate a basic knowledge of the reporting requirements in financial statements and the accountants' impact on the economy and the financial markets.		Obj 1: Students should demonstrate an understanding of the accounting process and associated reports.
Information Technology	Goal 2: Students should be able to demonstrate an ability to apply information technologies relevant to the accounting field.		Goal 2: Students will have information technology skills that are relevant to the accounting field.
	Obj 1: Students should demonstrate the ability to apply database skills.	Obj 1: Students should demonstrate the ability to query databases to retrieve information.	Obj 1: Students should demonstrate the ability to query data and perform basic analysis.
	Obj 2: Students should demonstrate the ability to use accounting software.	Obj 2: Students should demonstrate an understanding of how internal controls are used in accounting software to help prevent errors and fraud.	
Ethics	Goal 3: Students should be able to articulate the values and practices associated with the ethical responsibilities of public and private accounting fields.		Goal 3: Students will have a basic understanding of the ethical responsibilities of public and private accounting fields.
	Obj 1: Students should demonstrate knowledge of the relevant, essential professional code(s) of conduct.		
	Obj 2: Students should demonstrate an ability to recognize ethical issues, analyze choices to those issues and defend a solution.		
Communication	Goal 4: Students should be able to demonstrate effective communication skills.		Goal 4: Students will be effective communicators.
	Obj 1: Students should be able to clearly and effectively communicate their ideas in oral presentations.		
	Obj 2: Students should be able to clearly and effectively communicate their ideas in written format.		
Critical Thinking	Goal 5: Students should be able to demonstrate critical thinking skills.		Goal 5: Students will have effective critical thinking skills.
	Obj 1: Students should be able to develop, prioritize, and isolate important issues in specific circumstances.		
	Obj 2: Students should be able to research, identify issues and critically analyze responses and conclusions to those issues.		

UTA MPA/MS Accounting Learning Goals and Objectives

Competency	Years 1-2	Years 3-4	Year 5
Software Competency	Goal 1: Students should be able to demonstrate technical competence in contemporary, essential business software.		Goal 1: Students will have technical competence in contemporary, essential business software.
	Obj 1: Students should have the ability to manage data and have proficiency in contemporary essential business software.		Obj 1: Students should be able to manage data and have proficiency in contemporary essential business software.
Research	Goal 2: Students should demonstrate critical thinking, problem solving, and research skills.		Goal 2: Students will have effective research skills.
	Obj 1: Students should be able to identify and utilize primary and secondary accounting sources.		Obj 1: Students should be able to identify and utilize primary and secondary accounting sources.
	Obj 2: Students should demonstrate ability to research complex accounting-related issues and apply their findings in various decision settings.		Obj 2: Students should be able to research complex accounting-related issues and apply their findings in various decision settings.
Information Technology	Goal 3: Students should be able to demonstrate an ability to apply information technologies relevant to the accounting field.		Goal 3: Students will have information technology skills that are relevant to accounting professionals.
	Obj 1: Students should demonstrate the ability to apply database skills.	Obj 1: Students should demonstrate the ability to query databases to retrieve information.	
	Obj 2: Students should demonstrate an ability to use accounting software.	Obj 2: Students should demonstrate an understanding of how internal controls are used in accounting software to help prevent errors and fraud.	
Ethics	Goal 4: Students should be able to articulate the values and practices associated with the ethical responsibilities of public and private accounting fields.		Goal 4: Students will have an advanced understanding of the ethical responsibilities of accountants.
	Obj 1: Students should demonstrate knowledge of the relevant, essential professional code(s) of conduct.		
	Obj 2: Students should demonstrate an ability to recognize ethical issues, analyze choices to those issues and defend a solution.		
Communication	Goal 5: Students should be able to demonstrate effective communication skills.		Goal 5: Students will have advanced communication skills.
	Obj 1: Students should be able to clearly and effectively communicate their ideas in oral presentations.		Obj 1: Students should be able to clearly and effectively communicate their ideas in a professional-level oral presentation.
	Obj 2: Students should be able to clearly and effectively communicate their ideas in written format.		Obj 2: Students should be able to clearly and effectively communicate their ideas in a professional-level written document.

UTA MST Accounting Learning Goals and Objectives

Competency	Years 1-2	Years 3-4	Year 5
Software Competency	Goal 1: Students should be able to demonstrate technical competence in contemporary, essential business software.		Goal 1: Students will have technical competence in contemporary, essential business software.
	Obj 1: Students should have the ability to manage data and have proficiency in contemporary essential business software.		Obj 1: Students should be able to manage data and have proficiency in contemporary essential business software.
Critical Thinking	Goal 2: Students should be able to demonstrate critical thinking and solving advanced tax issues.		Goal 2: Students will have advanced critical thinking skills.
	Obj 1: Students should be able to demonstrate the ability to identify relevant tax issues associated with the corporate, partnership, S corporation, estate, and gift tax fields.		Obj 1: Students should be able to identify relevant tax issues associated with the corporate, partnership, S corporation, estate, and gift tax fields.
	Obj 2: Students should be able to demonstrate the ability to identify relevant tax solutions to a completed transaction in the fields of gift and estate tax.		
Research	Goal 3: Students should be able to demonstrate a mastery in researching and developing solutions to tax issues.		Goal 3: Students will have effective research skills.
	Obj 1: Students should be able to find, cite, and apply primary and secondary tax authority and sources.		
	Obj 2: Students should be able to critically think through tax issues and be able to communicate the results of their tax solutions to relevant parties through technical tax memorandum and/or oral presentations in a logical and appropriate manner.		Obj 2: Students should be able to critically think through tax issues and develop tax solutions.
Ethics	Goal 4: Students should be able to articulate the values and practices associated with the ethical responsibilities of public and private accounting fields.		Goal 4: Students will have an advanced understanding of the ethical responsibilities of accountants.
	Obj 1: Students should demonstrate knowledge of the relevant, essential professional code(s) of conduct.		
	Obj 2: Students should demonstrate an ability to recognize ethical issues, analyze choices to those issues and defend a solution.		
Communication	Goal 5: Students should be able to demonstrate effective communication skills.		Goal 5: Students will have advanced communication skills.
	Obj 1: Students should be able to clearly and effectively communicate their ideas in oral presentations.		Obj 1: Students should be able to clearly and effectively communicate their ideas in a professional-level oral presentation.
	Obj 2: Students should be able to clearly and effectively communicate their ideas in written format.		Obj 2: Students should be able to clearly and effectively communicate their ideas in a professional-level written document.

BBA/BS Accounting
Assessment Plan and Results for Most Recently Completed Accreditation Cycle
Direct Measures

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)	Close the Loop
Information Technology	Database skills (Objective in Years 1-2)	70% of students score 90% or higher on the case rubric	Case assignment (tutorial in nature)	ACCT 3303	Year 2 Spr	64%	Year 3 Fall (P): Assignment changed to include new queries (without tutorial guidance). New objective and performance target set.	
	Query data (Objective in Years 3-5)	70% of students score 75% or higher on the case rubric	Case assignment	ACCT 3303	Year 3 Spr Year 4 Spr Year 5 Spr	93% 81% 87%	Year 4 Spring (C): Changed curriculum for ACCT 2302 (prerequisite) to include Excel-based homework problems in order to give students more data exposure before entering ACCT 3303.	✓
	Accounting software use (Objective in Years 1-2)	70% of students score 95% or higher on the case rubric	Case assignment (tutorial in nature)	ACCT 3303	Year 1 Fall Year 1 Spr Year 2 Spr	63% 72% 65%	Year 3 Fall (P): Objective and evaluation method changed to focus on internal controls. This will better reflect student learning instead of their ability to follow a tutorial.	
	Internal controls (Objective in Years 3-4)	Year 3: 70% of students correctly answer at least 75% of assessment questions Year 4: 70% of students correctly answer at least 70% of assessment questions	Exam questions	ACCT 3303	Year 3 Spr Year 4 Spr	54% 72%	Year 4 Fall (P): Number of assessment questions was increased from 5 to 10.	
Ethics	Codes of Conduct (Objective in Years 1-5)	ACCT 4318: 70% of students correctly answer at least 70% of assessment questions. ACCT 3311: 70% of students correctly answer at least 80% of assessment questions.	Quiz questions	ACCT 4318 ACCT 3311	Year 1 Fall Year 3 Fall Year 3 Spr Year 4 Spr Year 5 Spr	74% 90% 100% 98% 55%	Year 3 Spring (P): Assessment course was changed to ACCT 3311 because Codes of Conduct were no longer covered in ACCT 4318.	

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)	Close the Loop
Ethics	Recognize issues and Choices (Objective in Years 1-4)	70% of students correctly answer at least 80% of case questions.	Case assignment	ACCT 3311	Year 3 Spr Year 4 Spr	91% 98%		
Communication	Oral (Objective in Years 1-5)	Year 2: 70% of students score 87% or higher on the presentation rubric Years 3-4: 70% of students score 75% or higher on the presentation rubric	Oral presentation	ACCT 4302	Year 2 Fall Year 3 Spr Year 4 Spr	88% 74% 72%	Year 3 and Year 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess oral communication.	
	Written (Objective in Years 1-5)	Year 1 and 2: 70% of students score 60% or higher on the associated rubric. Year 3: 70% of students score 78% or higher on the associated rubric. Year 4: 70% of students score 70% or higher on the associated rubric. Year 5: For each item on a holistic rubric, 70% of students meet expectations.	Written assignment	ACCT 4325	Year 1 Fall Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	91% 67% 57% 100% 97-100%	Year 3 and Year 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess written communication.	

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)	Close the Loop
Critical Thinking	Isolate issues (Objective in Years 1-5)	Year 1-4: 70% of students score at least 6 (out of 9) points on the associated rubric. Year 5: For each item on a holistic rubric, 70% of students meet expectations.	Exam question	ACCT 4302	Year 1 Spr Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	80% 83% 71% 63% 78-89%	Year 5 (C): A curriculum review was conducted of ACCT 4302 and ACCT 4304 in Fall. The result was to change the sequence of content coverage in this course series and add case assignments to each course to improve critical thinking of students. These changes were not fully implemented until the 2020-2021 year, although one instructor did begin using cases in ACCT 4302 in Spring 2020.	✓
	Analyze responses and conclusions (Objective in Years 1-5)	70% of students score 70% or higher on the case rubric	Case assignment	ACCT 4318	Year 1 Fall Year 3 Fall Year 3 Spr Year 4 Spr Year 5 Spr	78% 89% 94% 83% 95%		

BBA/BS Accounting

✓

MPA/MSA Accounting
Assessment Plan and Results for Most Recently Completed Accreditation Cycle
Direct Measures

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)	Close the Loop
Research	Identify and utilize accounting sources (Objective in Years 1-5)	Year 1-2: 70% of students score 70% or higher on the case rubric Year 3-5: 70% of students score 80% or higher on the case rubric or exam questions	Case assignment or exam questions	ACCT 5321	Year 1 Fall Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	56% 100% 100% 90% 86%		
	Research complex accounting issues and apply findings (Objective in Years 1-5)	Years 1-2: 70% of students score 75% or higher on the assignment and earn a score of at least 2.8 on the case rubric Years 3-5: 70% of students earn a score of at least 2.8 on the case rubric	Case assignment	ACCT 5319	Year 3 Fall Year 3 Spr Year 4 Spr	71% 82% 62%	Year 2 Spring (C): Changed course textbook to one that includes more conceptual explanation of topics. Also integrated assignments from first 5 chapters to use the same dataset and show how issues build over time. Year 2-3 (C): Increased number of Excel assignments from 4 in Year 1 to 8 by Spring of Year 3 to provide students with more opportunities to analyze data.	✓
Information Technology	Database skills (Objective in Years 1 and 2)	70% of students score 90% or higher on the case rubric	Case assignment (tutorial in nature)	ACCT 5315	Year 2 Fall	74%	Year 3 Fall (P): Assignment changed to include new queries (without tutorial guidance). New objective and performance target set.	
	Query data (Objective in Years 3-4)	70% of students score 75% or higher on the case rubric	Case assignment	ACCT 5315	Year 3 Fall Year 4 Fall	76% 100%		

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements (P) or curriculum (C) (Date changes were made)
Information Technology	Accounting software use (Objective in Years 1 and 2)	70% of students score 95% or higher on the case rubric	Case assignment (tutorial in nature)	ACCT 5315	Year 2 Fall	85%	Year 3 Fall (P): Objective and evaluation method changed to focus on internal controls. This will better reflect student learning instead of their ability to follow a tutorial.
	Internal controls (Objective in Years 3-5)	Year 3: 70% of students correctly answer at least 75% of assessment questions Year 4: 70% of students correctly answer at least 70% of assessment questions	Exam questions	ACCT 5315	Year 3 Fall Year 4 Fall	56% 25%	Year 4 (C): Changed course textbook to one that provided better coverage of internal control topics. Year 5 (C): New special topics course on Accounting Data Analytics (ACCT 5392) was offered for the first time in Spring 2020. Coverage of internal control topics is an integral part of this course.
Ethics	Codes of Conduct (Objective in Years 1-4)	70% of students correctly answer at least 80% of assessment questions	Quiz or exam questions	ACCT 5380	Year 1 Fall Year 3 Fall Year 3 Spr Year 4 Spr	92% 89% 72% 97%	
	Recognize issues and Choices (Objective in Years 1-5)	Year 1: 70% of students score 70% or higher on the case rubric Years 2, 4, 5: 70% of students correctly answer at least 80% of assessment questions Year 3: 70% of students score 80% or higher on the case rubric	Case assignment or Quiz questions	ACCT 5380	Year 1 Fall Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	96% 88% 100% 97% 100%	Year 2-5 (C): Several videos have been integrated into the course to provide a more blended learning environment. Students watch ethics-related videos outside of class and complete associated quizzes which then allows for more in-depth discussions and group conversations during class periods.

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)
Communication	Oral (Objective in Years 1-5)	Year 1-4: 70% of students score 80% or higher on the presentation rubric Year 5: For each item on a holistic rubric, 70% of students meet expectations.	Oral presentation	ACCT 5380	Year 1 Fall Year 1 Spr Year 2 Spr Year 3 Spr Year 5 Spr	93% 100% 75% 75% 100%	Year 3 and Year 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess oral communication.
	Written (Objective in Years 1-5)	Year 1-2: 70% of students score 80% or higher on the rubric Year 3: 70% of students score 78% or higher on the rubric Year 4: 70% of students score 67% or higher on the rubric Year 5: For each item on a holistic rubric, 70% of students meet expectations.	Written assignment	ACCT 5380 ACCT 5320	Year 1 Fall Year 1 Spr Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	90% 100% 95% 70% 72% 100%	Year 3 and Year 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess oral communication.

MPA/MSA Accounting
Assessment Plan and Results for Most Recently Completed Accreditation Cycle
Indirect Measures

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements (Identify whether process (P) or curriculum (C) changes were made)
Software Competency	Proficiency in essential business software (Years 1-5)	Each student will provide proof of completing the Microsoft Excel Certipoint Exam.	Each student enrolled in ACCT 5321 is required to submit a certificate of completion for the Microsoft Excel Certipoint Exam before they receive a final grade for ACCT 5321. This is monitored by the Accounting Graduate Advisor.	Department of Accounting	Prior to final grade reporting for ACCT 5321.	100% of students receiving a letter grade for ACCT 5321 during the assessment period have met the performance target.	Wording of objective was slightly modified starting in Year 5. Assessment approach was not changed.

MST Accounting
Assessment Plan and Results for Most Recently Completed Accreditation Cycle
Direct Measures

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) changes were made	Close the Loop
Critical Thinking	Relevant tax issues (Objective in Years 1-5)	70% of students correctly answer at least 80% of the assessment questions	Exam questions	ACCT 5341 ACCT 5342 ACCT 5347	Year 2 Spr Year 3 Fall Year 3 Spr Year 4 Fall Year 4 Spr Year 5 Spr	77% 70% 77% 77% 78% 94%	Year 5 (C): ACCT 5341 curriculum was dramatically changed to include Becker simulations and assignments as well as regular homework assignments. These additions now account for 44% of the course content and provide regular practice and feedback for students regarding their ability to identify and critically think through relevant tax issues.	✓
	Relevant tax solutions (Objective in Years 1-2)	70% of students score 70% or higher on the rubric	Exam questions or case analysis	ACCT 5347			This objective was not assessed and was eliminated after Year 2. Review of learning objectives revealed that this was very similar to one of the research learning objectives.	
Research	Find, cite, apply tax authority and sources (Objective in Years 1-5)	Years 1-4: 70% of students correctly answer at least 80% of the assessment questions Year 5: For each item on a holistic rubric, 70% of students meet expectations.	Exam questions Case assignment	ACCT 5347 ACCT 5339	Year 3 Spr Year 4 Spr Year 5 Fall	81% 78% 100%	Year 5 (P): A new rubric was developed and used to assess this learning objective. Year 4 and 5 (C): Curriculum in ACCT 5339 was updated in iterations over two consecutive years and now includes weekly homework cases and weekly group assignments that account for 28% of the course. These additions provide students with regular practice and feedback regarding their ability to find, cite, and apply tax authority.	✓

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements (P) or curriculum (C) (Date changes were made)
Research	Identify tax issues and develop tax solutions (Years 1-5)	Year 1: 70% of students score 70% or higher on the rubric Years 2-4: 70% of students score 80% or higher on the rubric Year 5: For a holistic rubric item, 70% of students meet expectations.	Case assignment	ACCT 5339	Year 1 Fall Year 3 Fall Year 5 Fall	100% 100% 100%	✓ Year 4 and 5 (C): Curriculum in ACCT 5339 was updated in iterations over two consecutive years and now includes weekly homework cases and weekly group assignments that account for 28% of the course. These additions provide students with regular practice and feedback regarding their ability to develop and communicate tax solutions. Year 5 (P): A new rubric was developed and used to assess this learning objective.
Ethics	Codes of Conduct (Objective in Years 1-4)	70% of students correctly answer at least 80% of assessment questions	Quiz or exam questions	ACCT 5380	Year 1 Fall Year 2 Spr Year 3 Spr Year 4 Spr	92% 88% 94% 100%	
	Recognize issues and Choices (Objective in Years 1-5)	Year 1: 70% of students score 70% or higher on the case rubric Years 2, 4, 5: 70% of students correctly answer at least 80% of assessment questions Year 3: 70% of students score 80% or higher on the case rubric	Case assignment or Quiz questions	ACCT 5380	Year 1 Fall Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	96% 88% 100% 97% 100%	✓ Year 2-5 (C): Several videos have been integrated into the course to provide a more blended learning environment. Students watch ethics-related videos outside of class and complete associated quizzes which then allows for more in-depth discussions and group conversations during class periods.

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)
Communication	Oral (Objective in Years 1-5)	Year 1: 70% of students score 70% or higher on presentation rubric	Oral presentation	ACCT 5339	Year 1 Fall	100%	Year 3 and 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess oral communication.
		Year 3: 70% of students score 88% or higher on presentation rubric		ACCT 5345	Year 3 Fall Year 4 Fall	91% 100%	
		Year 4: 70% of students score 75% or higher on presentation rubric					
Communication	Written (Objective in Years 1-5)	Years 1-3: 70% of students score 80% or higher on presentation rubric	Research paper	ACCT 5347	Year 2 Spr Year 3 Spr Year 4 Spr Year 5 Spr	100% 81% 94% 100%	Year 3 and 5 (P): Efforts were taken in two different years to improve the rubric used for assessment purposes. We now have a departmental rubric that can be used in any course to assess written communication.
		Year 4: 70% of students score 75% or higher on presentation rubric Year 5: For each item on a holistic rubric, 70% of students meet expectations.					

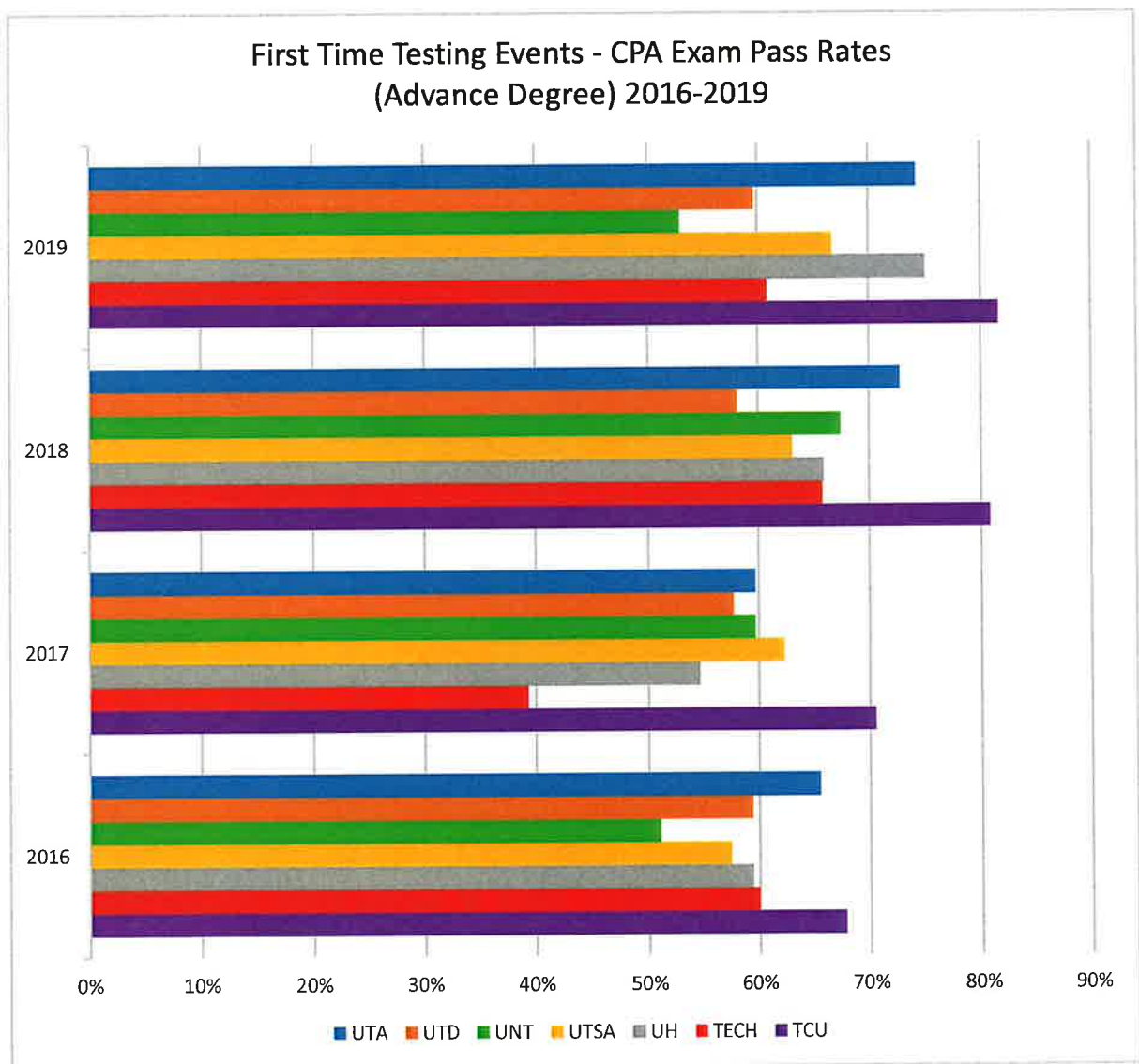
MST Accounting
Assessment Plan and Results for Most Recently Completed Accreditation Cycle
Indirect Measures

Competency	Learning Objective	Performance Target	How Assessed	Where Assessed	When Assessed	Results	Improvements Identify whether process (P) or curriculum (C) (Date changes were made)
Software Competency	Proficiency in essential business software (Years 1-5)	Each student will provide proof of completing the Microsoft Excel Certipoint Exam.	Each student enrolled in ACCT 5342 is required to submit a certificate of completion for the Microsoft Excel Certipoint Exam before they receive a final grade for ACCT 5342. This is monitored by the Accounting Graduate Advisor.	Department of Accounting	Prior to final grade reporting for ACCT 5342.	100% of students receiving a letter grade for ACCT 5342 during the assessment period have met the performance target.	Wording of objective was slightly modified starting in Year 5. Assessment approach was not changed.

Appendix 17.1
Comparison with Competitors

First Time Testing Events - CPA Exam Pass Rates (Advance Degree) 2016-2019

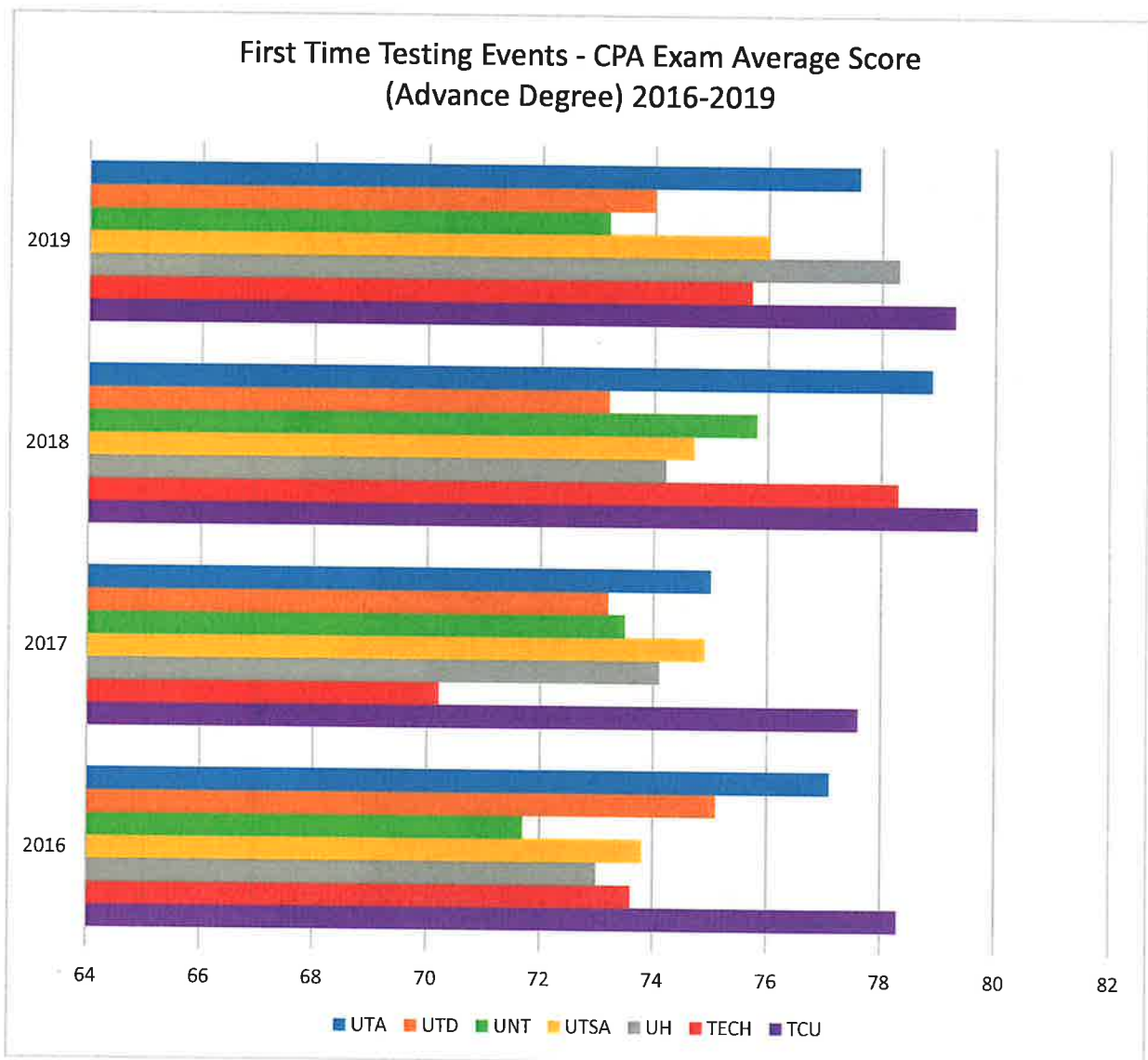
Year	UTA	UTD	UNT	UTSA	UH	TECH	TCU
2016	65.5%	59.4%	51.0%	57.4%	59.4%	60.0%	67.8%
2017	59.7%	57.7%	59.7%	62.3%	54.6%	39.3%	70.5%
2018	72.7%	58.1%	67.4%	63.1%	65.9%	65.8%	80.8%
2019	74.2%	59.7%	52.9%	66.7%	75.0%	60.9%	81.6%



Appendix 17.2
Comparison with Competitors

First Time Testing Events - CPA Exam Average Score (Advance Degree) 2016-2019

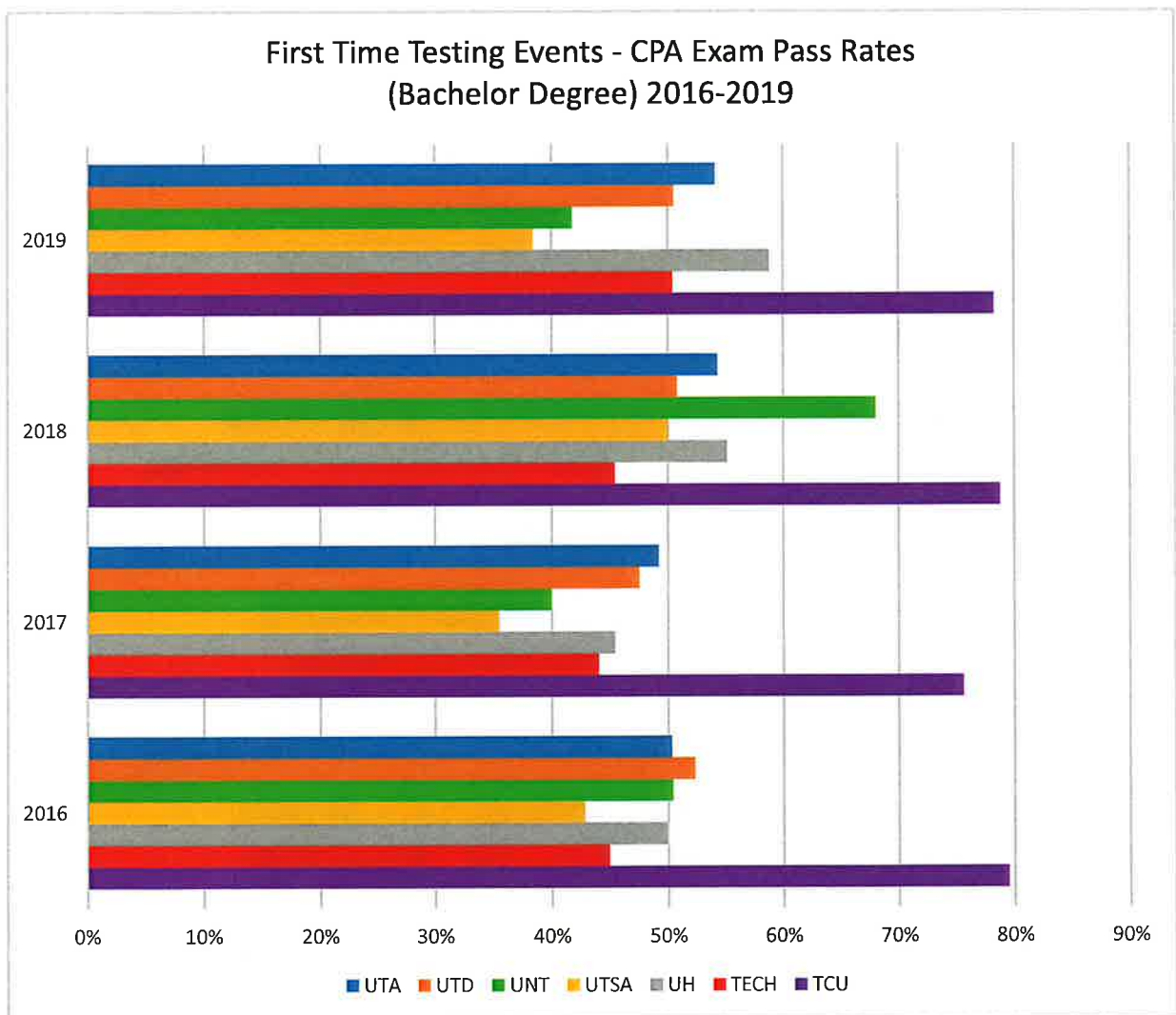
Year	UTA	UTD	UNT	UTSA	UH	TECH	TCU
2016	77.1	75.1	71.7	73.8	73.0	73.6	78.3
2017	75.0	73.2	73.5	74.9	74.1	70.2	77.6
2018	78.9	73.2	75.8	74.7	74.2	78.3	79.7
2019	77.6	74.0	73.2	76.0	78.3	75.7	79.3



Appendix 17.3
Comparison with Competitors

First Time Testing Events - CPA Exam Pass Rates (Bachelor Degree) 2016-2019

Year	UTA	UTD	UNT	UTSA	UH	TECH	TCU
2016	50.3%	52.3%	50.4%	42.8%	49.9%	44.9%	79.5%
2017	49.2%	47.5%	40.0%	35.5%	45.4%	44.0%	75.6%
2018	54.3%	50.8%	68.0%	50.0%	55.1%	45.4%	78.8%
2019	54.1%	50.5%	41.8%	38.4%	58.8%	50.4%	78.3%

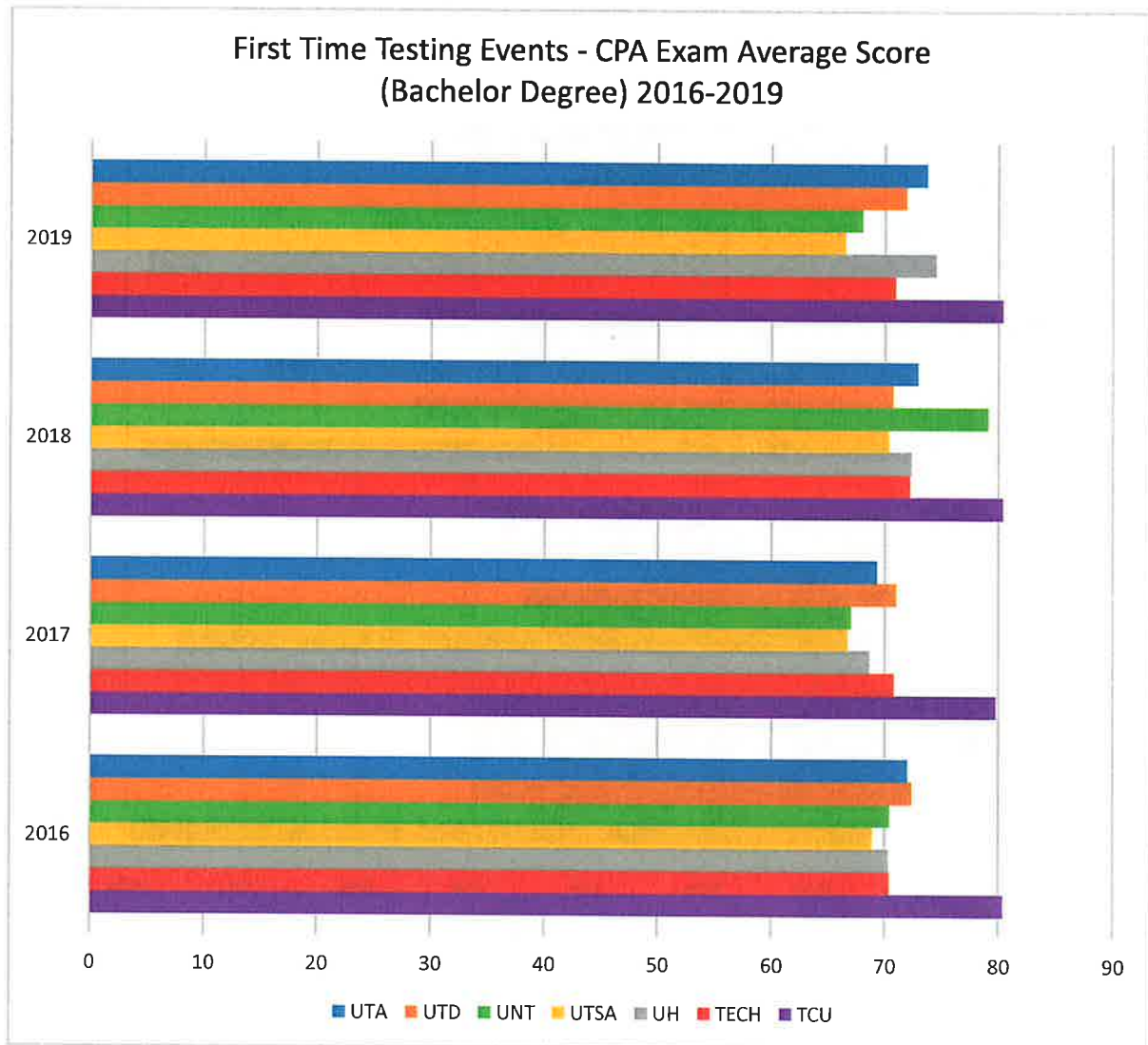


Appendix 17.4

Comparison with Competitors

First Time Testing Events - CPA Exam Average Score (Bachelor Degree) 2016-2019

Year	UTA	UTD	UNT	UTSA	UH	TECH	TCU
2016	72.0	72.4	70.4	68.9	70.3	70.4	80.4
2017	69.3	71.0	67.0	66.7	68.6	70.8	79.8
2018	72.9	70.7	79.1	70.3	72.3	72.2	80.4
2019	73.7	71.9	68.0	66.5	74.5	70.9	80.4



Appendix 18.1

Internship Employer Survey

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Average over 5 years
Ability to work with others	4.71	4.71	4.68	4.78	4.76	4.73
Dependability	4.66	4.66	4.57	4.66	4.66	4.64
Decision-making ability	4.3	4.44	4.46	4.42	4.53	4.43
Quality of work	4.42	4.75	4.59	4.53	4.59	4.58
Ability to learn	4.61	4.78	4.76	4.7	4.73	4.72
Initiative	4.52	4.59	4.51	4.59	4.51	4.54
Suitability for this type of work	4.52	4.76	4.65	4.63	4.63	4.64
Overall Performance	4.56	4.68	4.62	4.58	4.61	4.61
Number of Responses	93	47	38	68	63	61.80

Appendix 18.2

Internship Student Survey

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Average over 5 years
I had the chance to learn new skills necessary to succeed in my career.	4.82	4.91	4.87	4.79	4.81	4.84
I had the opportunity to apply concepts learned in the classroom on the job.	4.58	4.67	4.67	4.48	4.52	4.58
I will be able to apply the knowledge gained on the job in my future classes.	4.59	4.68	4.71	4.7	4.44	4.62
I performed challenging tasks related to the field of accounting.	4.66	4.78	4.73	4.76	4.65	4.72
After my internship, I feel more confident about finding a job upon graduation.	4.78	4.84	4.93	4.67	4.76	4.80
I am satisfied with the level of complexity and relevance of the work I performed.	4.6	4.71	4.67	4.67	4.46	4.62
Overall, I am satisfied with my employer's level of support and working environment.	4.8	4.86	4.84	4.7	4.6	4.76
Overall, I am satisfied with my internship experience.	4.83	4.88	4.78	4.85	4.67	4.80
Number of Responses	96	69	55	33	63	63.20

Appendix 19.1

Exit Survey: Undergraduate Students

	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019- 2020	Average over 5 years
I am satisfied with the overall quality of the accounting program	4.54	4.55	4.55	4.49	4.40	4.51
I am satisfied with the quality of the accounting faculty	4.49	4.49	4.49	4.30	4.25	4.40
I am satisfied with the quality of instruction in my accounting courses.	4.42	4.49	4.53	4.28	4.23	4.39
I am satisfied with the academic advising I received.	4.05	4.20	4.32	4.14	4.16	4.17
I believe my classes provided excellent preparation in the technical knowledge areas of accounting	4.36	4.45	4.44	4.28	4.22	4.35
I feel well prepared to compete in the job market	4.29	4.26	4.31	4.23	4.20	4.26
I am satisfied with my decision to attend UTA	4.50	4.68	4.69	4.52	4.32	4.54
I would recommend UTA's accounting program to my family and friends	4.48	4.64	4.64	4.42	4.25	4.49

Appendix 19.2

Exit Survey: Graduate Students

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	Average over 5 years
I am satisfied with the overall quality of the accounting program	4.50	4.42	4.37	4.55	4.64	4.49
I am satisfied with the quality of the accounting faculty	4.44	4.68	4.42	4.30	4.49	4.47
I am satisfied with the quality of instruction in my accounting courses.	4.35	4.47	4.42	4.47	4.67	4.48
I am satisfied with the academic advising I received.	3.98	4.11	4.23	3.52	3.98	3.96
I believe my classes provided excellent preparation in the technical knowledge areas of accounting	4.77	4.68	4.59	4.35	4.67	4.61
I feel well prepared to compete in the job market	4.65	4.58	4.63	4.25	4.65	4.55
I am satisfied with my decision to attend UTA	4.63	4.53	4.54	4.60	4.47	4.55
I would recommend UTA's accounting program to my family and friends	4.48	4.47	4.45	4.42	4.47	4.46

Appendix 20: Entrance Exam

Intermediate Accounting Entrance Exam Pass Rate by Testing Date (2015-2020)

TEST DATE	TESTERS	PASSED	PASSED %
8/15/2020	104	37	36%
7/24/2020	103	35	34%
5/30/2020	161	65	40%
1/11/2020	93	31	33%
12/13/2019	148	45	30%
8/17/2019	100	24	24%
7/26/2019	69	13	19%
5/25/2019	138	32	23%
5/11/2019	181	31	17%
1/5/2019	104	40	38%
12/15/2018	122	44	36%
8/18/2018	157	54	34%
7/28/2018	137	49	36%
5/26/2018	223	56	25%
5/12/2018	204	57	28%
1/6/2018	179	70	39%
12/16/2017	189	55	29%
8/19/2017	149	56	38%
7/29/2017	161	52	32%
5/27/2017	217	94	43%
5/13/2017	205	68	33%
1/7/2017	197	69	35%
12/17/2016	201	53	26%
8/6/2016	154	58	38%
7/23/2016	129	31	24%
5/28/2016	234	56	24%
5/14/2016	214	56	26%
1/9/2016	219	68	31%
12/19/2015	228	34	15%

