

Name of Program: Accountancy (Revised – April 13, 2006)

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Indicate whether the program is

on campus

online

both

NCA Criterion 1—Mission and Integrity

NCA Criterion 2—Preparing for the Future

NCA Criterion 3—Student Learning and Effective Teaching

NCA Criterion 4—Acquisition, Discovery, and Application of Knowledge

NCA Criterion 5—Engagement and Service

I. Program Mission (NCA Criterion 1 and Criterion 5)

DEPARTMENT OF ACCOUNTANCY MISSION STATEMENT

The mission of the Department of Accountancy at Wright State University is to serve the Greater Miami Valley and the State of Ohio by providing qualified students with quality educational programs leading to a Bachelor of Science in Business Degree with a major in Accountancy or a Master of Accountancy Degree. The undergraduate program prepares students for accounting careers in industry, government and other organizations. The graduate program builds on the undergraduate program to provide students a broader set of competencies designed to facilitate success in professional accounting careers and to qualify graduates to sit for the Uniform CPA Examination in the State of Ohio. The Department designs the curriculum to foster the skills necessary for career development and lifelong learning in a rapidly changing global environment. To achieve our mission we strive to create a learning environment that:

- ? Emphasizes teaching as our primary mission
- ? Recognizes the value of all types of scholarship while emphasizing instructional and applied research as central to our Department's mission
- ? Builds the knowledge and application of information technologies

- ? Creates partnerships that will integrate theory and practice into the curriculum and promote interaction with the external accounting and business community
- ? Recognizes the need to continuously review and improve our programs and to provide service to the College and University

II. Program Description (**NCA Criterion 2**)

A. Brief History of the Department of Accountancy Program

The Department of Accountancy's history is a rich one at Wright State. Throughout the last 25 years graduates of the program have consistently excelled. The Department has produced five student teams that have won the Institute of Management Accountants (IMA) National Case Competition – most recently in 2005. This is more than any other school in the country. No other school has won the competition more than twice. Wright State is also the only school to have sent more than one student team to the finals of the IMA National Case Competition, and this has been achieved on two different occasions (2004 and 2005). Graduates of the program have risen throughout the ranks in their profession, and the Wright State stamp is evident throughout the greater Miami Valley. All three of the Big Four international accounting firms in Dayton have partners who are Wright State graduates as do most of the leading regional accounting firms.

Over the past seven years, there have been five different chairs of the Department, however, two of those five were interim appointments of less than three months. The current chair, James Greenspan, has been chair since January 1, 2003. All throughout there has been a very heavy professional emphasis in the program. Students have been encouraged to intern or work part-time in accounting during their academic careers.

Starting in September 2003, the Department along with the rest of the Raj Soin College of Business, switched from 3-hour quarter credit classes to 4-hour quarter credit classes. This resulted in a review of the entire curriculum and delivery. New courses were created. Some of the courses combined material taught in two or more previous courses. Others brought new material into the curriculum. Some did both.

B. Number of students served

Year	Undergraduate Students* Taking Accounting Classes	FTE*
2001	3,213	9,639
2002	3,489	10,467
2003	3,517	10,551
2004	2,436	9,744
2005	2,364	9,456

*In Fall, 2003 the Department of Accountancy and Raj Soin College of Business switched from 3-hour quarter credit classes to 4-hour quarter credit classes. Since each course was worth more in terms of college credits, students were required to take fewer classes and curriculums were modified to reflect fewer classes. Because the number of students taking accounting classes dipped dramatically (because of fewer classes to take), FTE time is presented for comparative purposes. In addition, a number of students in 2002 and 2003 accelerated their progress towards graduation in order to finish their degree before the change took place. This resulted in a significant jump in 2002 and 2003.

C. Number of majors

Accounting Majors				
2005	2004	2003	2002	2001
379	360	354	372	409

D. Number of minors – Not applicable

E. Number enrolled in certificate program – Not applicable

F. Number of faculty by rank

Rank	2005	2004	2003	2002	2001
Professors	4	4	4	4	3
Associates	1	1	2	3	2
Assistants	4	4	2	2	3
Lecturers	2	2	1	1	1
Instructors	0	0	1	1	1
Total	11	11	10	11	10

G. Average class size

	2005	2004	2003	2002	2001
Average Class Size	35.82	38.67	36.26	36.34	33.45

H. Number of staff – 1.75 each year

I. Diversity

Faculty					
Gender	2005	2004	2003	2002	2001
Male	64%	64%	60%	64%	60%
Female	36%	36%	40%	36%	40%
Ethnicity					
White	91%	91%	90%	91%	90%
Asian	9%	9%	10%	10%	10%

Staff – 100% white and female for each year

Diversity of Accounting Majors by Ethnic Group

Ethnic Group	2005	2004	2003	2002	2001
Asian	5	7	6	5	5
African-American	38	39	34	17	21
Hispanic	2	5	3	1	1
Native American	1	1	0	0	0
Total	46	52	43	23	27

Diversity of Accounting Majors by Gender

	2005	2004	2003	2002	2001
Female	58%	60%	61%	62%	62%
Male	42%	40%	39%	38%	38%

Department Budget*

2005	2004	2003	2002	2001
\$1,740,166	\$1,638,908	\$1,563,525	\$1,415,588	\$1,426,124

*Note: During the 2004-2005 academic year, the budgeting process in the College of Business changed. Prior to this time, departments did not receive funds for travel, postage, special activities (e.g., student awards ceremony), supplies, student club activities, student competitions, professional development, etc. The higher totals in 2004 and 2005 reflect some of these additional cost responsibilities.

III. Program Effectiveness (NCA Criterion 3 and Criterion 4)

? Achievement of student learning outcomes (Please summarize program assessment findings for past five years and subsequent improvements to program)

(3A)

Over the past five years the assessment process of the Department of Accountancy program has evolved from one based largely on indirect measures to an assessment program based more on direct measures. Over that same period of time, learning outcomes and objectives have changed as well. Below is a summary of some of the information from this time period.

From 2001 – 2003 the following Learning Outcomes were identified for assessment by the Department of Accountancy:

1. Mastery of basic accounting concepts and skills
2. Ability to communicate accounting information effectively
3. Familiarity with accounting applications of information technology
4. Demonstration of desirable professional characteristics

Assessment Results for 2001 – 2003

Measure	Description	Applicable Learning Outcome(s)
Performance of Students in Academic Competitions	1. A WSU team of Accounting students won the 2000 and 2001 IMA national accounting case competition and were finalists in 2002. 2. Two WSU Accounting students finished first and second in the State of Ohio Accounting Manuscript Competition.	1, 2
Placement	1. Public accounting: 23% - 48% 2. Industry/Business: 24% - 46% 3. Government/Not-for Profit: 4% - 24% 4. Graduate School: 13% -26% 5. Unemployed: 0% - 12%	1, 2, 3, 4
Surveys of Students	Students were surveyed from 2001 – 2003 on how they believe they fared in four different areas on a 1-5 scale (1 = no mastery, 5 = mastery. The three year average scores are: 1. Basic accounting concepts and skills: 3.79 2. Effective communication skills: 4.30 3. Effective computer skills: 4.42 4. Professional characteristics: 4.40	1, 2, 3, 4

These results were taken into consideration when revisions to the accounting curriculum took place for the 2003-2004 academic year. The decision was made to try and institute a greater sense of professionalism among the students in the approach to accounting education and career opportunities. From the input side of things, we decided to try and increase the use of professionals in the classroom. From the output perspective, we wanted to involve professionals more in the assessment process.

From 2004 – 2005 modifications were made to the assessment process with the goal of obtaining more direct measures. The following Learning Outcomes were identified for assessment by the Department of Accountancy:

1. Students will be prepared to work in the field of public accounting.
2. Students will be prepared to work in the field of corporate accounting.
3. Students will be prepared to work in the field of cost accounting.
4. Students will be prepared to work in the field of governmental/not-for-profit accounting.

The new learning outcomes and assessment process was the joint result of input from the Department's faculty as well as from the Department's Advisory Board.

Assessment Results for 2004 – 2005

Measure	Description	Applicable Learning Outcome(s)
Performance of Students in Academic Competitions	<p>1. A WSU team of students won the 2005 IMA national accounting case competition; one other team of students were finalists in 2005; and two other teams finalists in 2004. WSU has won the IMA competition 5 times (most in the country). WSU is the only accounting program to ever have more than one team advance to the finals in the same year.</p> <p>2. A WSU Accounting student finished first in the Ohio Accounting Manuscript Competition in 2004.</p> <p>3. A WSU Accounting student won the Ohio Society of CPAs statewide scholarship competition for graduate study towards work in obtaining a CPA.</p>	1, 2, 3, 4
Placement	<ol style="list-style-type: none"> 1. Public accounting: 25% - 42% 2. Industry/Business: 29% - 41% 3. Government/Not-for Profit: 13% - 17% 4. Graduate School: 12% -19% 5. Unemployed: 0% - 2% 	1, 2, 3, 4
Recognition of Accounting Program by External Groups	<ol style="list-style-type: none"> 1. The Ohio Society of CPAs named Wright State's Accounting Program as a site for its student ambassador program and named a WSU student as the campus student ambassador for both 2004 and 2005. 2. Wright State's Beta Alpha Psi chapter was named a superior chapter (the highest possible recognition) in 2005. The professional and service activities of Beta Alpha Psi are consistent with the expectations of professionals in all fields of accounting. 	1, 2, 3, 4
Embedded Course Assessments	<p>Embedded course assessments in accounting began in 2004 and expanded in 2005. A total of 104 students were assessed in 2004 and 294 students were assessed in 2005. Various learning objectives were assessed through embedded measures in both years. The average correct responses in 2004 ranged from 26% - 75%. In 2005, the average correct responses ranged from 63% - 85%.</p>	1, 2, 3, 4
Assessment on Writing Skills	<p>In 2005, a writing assignment in a senior-level accounting class was sent to an outside professional to assess students writing skills in 14 different areas on a scale of 1 (positive) to 5 (negative). A sample of 20 students were assessed. Scores ranged from 2.45 (sentence length is not excessive) to 3.35 (separate paragraphs are used to express different ideas and topics).</p>	1, 2, 3, 4

? Student retention rate (3A) – No reliable data

C. Number of Graduates

Number of Majors Graduating Annually

2005	2004	2003	2002	2001
106	106	122	94	80

D. Placement of Graduates

Sample of Placement of Undergraduate Accounting Students
Within One Year of Graduating

Employment Status	2005	2004	2003	2002	2001
Public Accounting	42.4%	24.5%	23%	48%	38%
Industry	28.7%	41.5%	46%	24%	25%
Govt./Not-for-Profit	17.0%	13.2%	4%	4%	17%
Graduate School*	11.9%	18.9%	15%	0.0%	0.0%
Unemployed	0.0%	1.9%	12%	0.0%	4%
Sample size	59	53	26	19	20

*In graduate school without a job yet upon completing graduate school.

? Teaching effectiveness (3B, 3D)

Student evaluations are routinely performed every quarter. In addition, the excellent placement of graduates and student performance in various academic competitions point to the very effective teaching in the classroom.

? Faculty productivity (e.g., publications, grants) (4A)B

Faculty Publications Since 2000

Faculty Member	Rank	Publications*
Kevin Brown	Assistant Professor	3
David Bukovinsky	Associate Professor	7
John Cook	Assistant Professor	0
James Greenspan	Professor	2
Carolyn Hartwell	Assistant Professor	3
Margaret Houston	Lecturer	0
Susan Lightle	Professor	10
Paul Lin	Assistant Professor	7
Hans-Dieter Sprohge	Professor	10
John Talbott	Professor	10
Sue Terzian	Lecturer	0

? Interrelations of program's teaching, research, service activities (3A-D, 4A-C, 5A-C)

The accounting discipline lends itself to a blending of the teaching, research, and service components. A good deal of the faculty's service activities involve interactions with professionals through serving on various local and statewide CPA committees, Institute of Management Accountants (IMA) committees, and Institute of Internal Auditors (IIA) committees. This interaction serves to help faculty stay current which assists the product delivered in the classroom. Similarly, most of the faculty write articles and conduct research in professionally oriented areas. Faculty research in journals like *Journal of Accountancy*, *CPA Journal*, *Internal Auditing*, *Tax Advisor*, etc. frequently related state of the art professional issues to important topics taught in the classroom.

? Integration of technology into curriculum and instruction (3C)

Many faculty use WEB CT and on-line library reserve items to provide supplementary materials for students in their classes. Tax software is regularly used in tax classes and accounting information systems classes normally use specialized accounting software for its classes. The use of electronic spreadsheets and powerpoint is commonplace in many classes as well. It is also fairly routine for there to be assignments or articles provided to students involving internet.

? Description of how program ensures that it is always current (4C)

Many steps are taken to ensure that the program is always current.

1. The Department of Accountancy has its own advisory board. It consists of accounting professionals from many different fields in accounting. Board members meet with the chair and rotating members of the faculty at least twice a year. The professionals regularly provide feedback to the department on current issues going on professionally so that both the curriculum and teaching remains current.
2. The faculty generally target professional journals as research outlets. In order to publish in professional journals, the faculty must be focusing and writing about current issues. This also helps to keep the curriculum current.
3. Faculty regularly attend professional conferences and seminars. For example, the department chair has attended the Accounting Program Leaders Group Annual Meeting each year sponsored by the American Accounting Association. This meeting has accounting program leaders from around the country and provides individuals with an opportunity to find out what other accounting programs are doing. The department regularly participates in a similar meeting held each year in Ohio for programs around the state of Ohio. The department has financially supported faculty to attend annual meetings of the Ohio Region of the American Accounting Association which also helps to achieve the same purpose.
4. Strong interaction with the professional community is encouraged. All department faculty routinely meet with accounting professionals and many serve

on professional committees. This provides our department with the ability to know what issues we need to address in keeping our curriculum and teaching current.

? “comparative advantage” (e.g. distinctiveness in terms of students served, differentiation from programs offered at other regional institutions, strengths attributable to collaborative/interdisciplinary nature of program, etc.)

From a comparative standpoint, the accounting program at Wright State distinguishes itself by its professional orientation. Faculty work closely with students in promoting professional issues. Thus, our students do extraordinarily well in various accounting student competitions.

IV. Program Needs/Areas in Need of Improvement

Summarize the program needs (e.g., personnel, facilities, equipment) identified in this program review and the areas in need of improvement.

The greatest needs at the moment for the program are improved classroom facilities and the need for additional faculty. The limited classroom space not only makes scheduling challenging, but it also makes it difficult to bring in guest speakers from the professional community at different times of days for presentations to student groups outside of class. These external activities are essential to insure good placement of our students upon graduation. However, often times rooms cannot be secured for such activities or they are not suitable for a professional presentation. Frequently, we have scheduled events only to find that the only room available was next to a laundry facility on campus. With the change of washing machine cycles clearly audible, the image of the university suffers. We are forced to choose between not offering an activity or offering one and injuring the university's reputation.

As the number of students majoring in accounting increase and as the demands for teaching college service oriented classes rise, there is a need for additional faculty in the area of accounting. The numbers in this report do not show a growing Masters in Accounting program at the graduate level along with increased demands for accounting service courses in the MBA program. There has been no corresponding increase in faculty to go along with the increased demands for students. As these demands for faculty resources increase, the faculty resources and availability of other department resources to the undergraduate program has declined. Sufficient resources not just to add an additional faculty line in accounting, but to increase student and faculty professional involvement are desperately needed if the department is to reach some of the future improvements outlined while continuing to grow at the graduate level.

V. Proposed Improvement Action Plan

Summarize the actions that will be taken in response to the findings of this program assessment. Provide a timeline that indicates how these changes will be implemented and assessed over the next seven years.

By Fall 2007 the Department's complete process of assessment will be in place, and we expect to be able to analyze assessment data for program improvements starting in 2008.

To increase diversity among our accounting students, two initiatives are underway. First, a student group called the Association for Ethnic Minority Accounting Students is being started in 2006. It is hoped that enough students join this group by 2008 so that it will evolve into a chapter of the National Association of Black Accountants (NABA). NABA is a nationally recognized organization with chapters at universities around the country. Not only would such a chapter help to establish minority presence on campus, but it will also help to enrich the number and types of companies that come to campus to recruit students. Many national companies focus their recruiting efforts on NABA campuses. We would hope to begin seeing by 2012 an increase in recruiting from these types of companies.

Second, the department is initiating the Accounting Leadership Program (ALP) in the Fall of 2006. The ALP is designed to increase the academic profile of incoming students and specifically target students from underrepresented backgrounds. The ALP involves extensive interaction with the professional community and the ALP students. ALP students will begin taking classes in their freshman year that involve only students in ALP. We expect to bring in a cohort of 20-25 students each year and graduate the first ALP students in June, 2010.

It is hoped that both of these initiatives will significantly raise the number of minority students in the accounting program by 2012 and improve placement of all students.

As some of our newer faculty develop their research programs, we expect the research productivity of the department to increase markedly by 2008 and sustain that increase for the foreseeable future.

By 2009 a major review of the undergraduate curriculum will take place involving faculty, the department's advisory board, and other major stakeholders. Any resulting curriculum revisions should be in place by Fall of 2010. This timetable would change if changes in the accounting profession necessitated an earlier revision.

APPENDIX A

PUBLISHED RESEARCH

KEVIN BROWN

Brown, K., Sanchez, M., & Agoglia, C. (2005). *Teaching the 'Real World': How You Can Make a Difference in the Classroom*. (Vol. 50, pp. 30-31). Tennessee: Tennessee CPA Journal.

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JAMES W. GREENSPAN

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CAROLYN HARTWELL

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SUSAN S. LIGHTLE

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Lightle, S. S., Rosensweig, K., & Talbott, J. (2003). *Why Toyota and Honda Topped the 2002 J.D. Power Quality Study*. (pp. 6-8). Cost Engineering.

Lightle, S. S., & Vallario, C. (2003). *Segregation of Duties in ERP*. (pp. 27-31). Internal Auditor.

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PAUL LIN

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