Program Review

BBA Accounting

Lewis College of Business

October 2007

MARSHALL UNIVERSITY
Program Review
Marshall University
May 2006

Date: September 11, 2007

Program: BBA - Accounting
Degree and Title

Date of Last Review: 2002-2003

Recommendation

Marshall University is obligated to recommend continuance or discontinuance of a program and to provide a brief rationale for the recommendation.

Recommendation

1. Continuation of the program at the current level of activity; or

2. Continuation of the program with corrective action: Corrective action will apply to programs that have deficiencies that the program itself can address and correct. Progress report due by November 1 next academic year; or

3. Identification of the program for resource development: Resource development will apply to already viable programs that require additional resources from the Administration to help achieve their full potential. This designation is considered an investment in a viable program as opposed to addressing issues of a weak program. Progress report due by November 1 next academic year; or

4. Continuation of the program at the current level of activity, with the designation as a program of excellence (See Series 11 Statement from the Policy Commission); or

5. Discontinuation of the program (Procedures outlined in HEPC Administrative Bulletin 23).

Rationale for Recommendation: (Deans, please submit the rationale as a separate document. Beyond the College level, any office that disagrees with the previous recommendation must submit a separate rationale and append it to this document with appropriate signature.)

Recommendation: Signature of person preparing the report: Date: 12-13-07

Recommendation: Signature of Program Chair: Date: 12-13-07

Recommendation: Signature of Academic Dean: Date: 12-13-07

Recommendation: Signature of Chair, Academic Planning Committee: (Baccalaureate pgms only) Date:

Recommendation: Signature of President, Faculty Senate/Chair, Graduate Council: Date:

Recommendation: Signature of the Provost and Senior Vice President for Academic Affairs: Date:

Recommendation: Signature of the President: Date:

Recommendation: Signature of Chair, Board of Governors: Date:
College/School Dean's Recommendation

Deans, please indicate your recommendation and submit the rationale.

Recommendation:
This program is recommended for resource development.

Rationale:
(If you recommend a program for further development identify all areas for specific development; if you recommend a program as a program of excellence address all criteria listed in HEPC Series 11)

The accounting program is affected by having to compete in a physical and market environment, as is true of all programs in the LCOB that provides significant challenges. The use of an external advisory committee has highlighted several areas where the department needs to upgrade its programs to be competitive with that of other university-based programs. The department has responded to these recommendations and challenges by a number of changes to its curriculum and its approach to teaching undergraduates. The changes involve: modifications to its curriculum, involvement of faculty in career advising, increased emphasis on technology, implementation of assessment measures, expanded extra-curricular programming for its students, and an aggressive effort to recruit, retain, develop and place its students.

This program has come to the point of seeking separate accreditation, a distinction earned by only 167 accounting programs nationally. The attainment and maintenance of this distinction requires attention in the form of additional resources on a number of fronts. These include additional salary resources needed to replace known retirements which will occur within the next year or two, new lines to add areas of expertise or offerings in such fields as fraud and forensic accounting, enhanced physical facilities and up-to-date technology resources, electronic databases to support faculty research, etc.—needs which have been documented in this review. Top priority must be given to funding a new faculty line to recruit an expert in fraud and forensic accounting.

Among the more critical needs of this unit, as has been brought to our attention by the business community, is the need for improved placement services and facilities. The capability has been emphasized repeatedly by the practice community of accountants and the firms they represent. While the firms in this area are uniform and forceful in expressing this concern, it is not unique to this field alone. It is a condition that affects all programs in the LCOB.

These needs are so acute that the industry representatives and their firms are beginning to organize with the common purpose of providing private resources to support this program. It would be very desirable for the university to provide state funds to tangibly demonstrate its own commitment.

Signature of the Dean: ____________________________ Date: 2/13/07.
# BBA Accounting Program Review

## Table of Contents

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>I. Program Description</td>
<td>2</td>
</tr>
<tr>
<td>II. Accreditation Information</td>
<td>3</td>
</tr>
<tr>
<td>III. Program Statement</td>
<td></td>
</tr>
<tr>
<td>A. Adequacy</td>
<td></td>
</tr>
<tr>
<td>1. Curriculum</td>
<td>4</td>
</tr>
<tr>
<td>2. Faculty</td>
<td>5</td>
</tr>
<tr>
<td>3. Students</td>
<td>6</td>
</tr>
<tr>
<td>4. Resources</td>
<td>6</td>
</tr>
<tr>
<td>5. Assessment Information</td>
<td>7</td>
</tr>
<tr>
<td>6. Previous Reviews</td>
<td>13</td>
</tr>
<tr>
<td>7. Strengths/Weakness</td>
<td>14</td>
</tr>
<tr>
<td>B. Viability</td>
<td></td>
</tr>
<tr>
<td>1. Articulation Agreements</td>
<td>14</td>
</tr>
<tr>
<td>2. Off-Campus/Distance Delivery Classes</td>
<td>14</td>
</tr>
<tr>
<td>3. Service Courses</td>
<td>15</td>
</tr>
<tr>
<td>4. Program Course Enrollment</td>
<td>15</td>
</tr>
<tr>
<td>5. Program Enrollment</td>
<td>15</td>
</tr>
<tr>
<td>6. Enrollment Projections</td>
<td>16</td>
</tr>
<tr>
<td>C. Necessity</td>
<td></td>
</tr>
<tr>
<td>1. Advisory Committee</td>
<td>16</td>
</tr>
<tr>
<td>2. Graduates</td>
<td>17</td>
</tr>
<tr>
<td>3. Job Placement</td>
<td>17</td>
</tr>
<tr>
<td>D. Consistency with University Mission</td>
<td>17</td>
</tr>
<tr>
<td>Listing of Appendices and Supplemental Charts</td>
<td></td>
</tr>
<tr>
<td>Appendices</td>
<td></td>
</tr>
<tr>
<td>I. Required/Elective Coursework in the Program</td>
<td>19</td>
</tr>
<tr>
<td>II. Faculty Data Sheets</td>
<td>20</td>
</tr>
<tr>
<td>II. Table 1. ACC/LE Faculty Doctorates, Teaching Fields, Rank and Tenure</td>
<td>48</td>
</tr>
<tr>
<td>III. Off-Campus Classes</td>
<td>49</td>
</tr>
<tr>
<td>IV. Service Courses</td>
<td>50</td>
</tr>
<tr>
<td>V. Program Course Enrollment</td>
<td>51</td>
</tr>
<tr>
<td>VI. Program Enrollment</td>
<td>52</td>
</tr>
<tr>
<td>VII. AACSB International Letter Conferring Accreditation</td>
<td>53</td>
</tr>
<tr>
<td>VIII. ACC/LE Mission Process Flowchart</td>
<td>57</td>
</tr>
<tr>
<td>ACC/LE Assurance of Learning Flowchart</td>
<td>58</td>
</tr>
<tr>
<td>IX Chart I. Assessment Summary</td>
<td>59</td>
</tr>
<tr>
<td>Functional Competencies</td>
<td>61</td>
</tr>
<tr>
<td>X Chart II. Graduate Survey</td>
<td>64</td>
</tr>
<tr>
<td>XI. MS Accountancy</td>
<td>65</td>
</tr>
<tr>
<td>MS Accountancy China</td>
<td>66</td>
</tr>
<tr>
<td>MBA Accounting Emphasis</td>
<td>68</td>
</tr>
</tbody>
</table>
I PROGRAM DESCRIPTION

The Marshall University Division of Accountancy and Legal Environment is housed within the Elizabeth McDowell Lewis College of Business (LCOB). The Division offers a program leading to the B.B.A. degree with a major in Accounting. The program is internationally accredited with the other programs in the LCOB by the AACSB International (The Association to Advance Collegiate Schools of Business).

The BBA – Accounting is currently a candidate for AACSB separate Accounting accreditation and could be accredited by April, 2008. There are only 167 accounting programs accredited by the AACSB worldwide. The value of separate AACSB accounting accreditation is included below in Section II Accreditation Information.

The BBA – Accounting program is designed to provide students with the competencies necessary to become successful accountants and business professionals. The program consists of courses pertaining to the technical and theoretical aspects of accounting as well as a strong core of fundamental business courses. This sequence of courses is then completed with a capstone course offering the student a culminating experience in the accounting field.

Graduates with the BBA - Accounting from Marshall University are sought out by local, regional, and national employers, as well as by graduate schools. The list of employers includes banks, local, state, and federal governments, national CPA firms, local CPA firms, and private industry. The BBA - Accounting will prepare its graduates for entry into the accounting professions for which a graduate degree is not required. The BBA - Accounting is an integral part of the undergraduate business degree program within the Lewis College of Business.

To qualify to sit for the Certified Public Accountant Exams in West Virginia, Ohio and Kentucky as well as most other states, a candidate must have specific university accounting and business courses and a total of 150 credit hours. Presently, a graduate with a BBA - Accounting from Marshall University must take additional semester hours (up to 150) in order to qualify for the CPA exam.

Currently, the BBA - Accounting requires the same courses of every accounting major regardless of their career goals. Management accountants take the same 128 semester hour curriculum as public accountants, not for profit accountants and internal auditors. Therefore, the curriculum of Marshall’s BBA - Accounting assumes that the knowledge base and the skill sets are identical for all who enter the profession. While this assumption may have been true in the past, it is no longer true. The "one size fits all" curriculum is obsolete and further resources need to be committed in order for the BBA - Accounting to realize its full potential. Undergraduate tracks will be developed to enable more students to specialize and pursue individual careers in accounting and business and an MS - Accountancy will be developed to enable graduates to better pursue a career in public accounting.
II  ACCREDITATION INFORMATION

A. The LCOB is accredited by the Association to Advance Collegiate Schools of Business (AACSB). The BBA - Accounting Program is currently a candidate for separate accreditation by AACSB.

AACSB International was founded in 1916 and began its accreditation function with the adoption of the first standards in 1919. Additional standards for programs in accountancy were adopted in 1980. AACSB International members approved mission-linked accreditation standards and the peer review process in 1991. In 2003, members approved a revised set of standards that are relevant and applicable to all business programs globally and which support and encourage excellence in management education worldwide.

AACSB International accreditation represents the highest standard of achievement for business schools, worldwide. Institutions that earn accreditation confirm their commitment to quality and continuous improvement through a rigorous and comprehensive peer review. AACSB International accreditation is the hallmark of excellence in management education.

More than 551 AACSB International member institutions have affirmed their commitment to educational quality through the achievement of accreditation. Of the accredited institutions, only 167 have achieved additional accreditation for their accounting programs.

In 1980, AACSB International recognized accounting as a unique business discipline by extending its standards for business accreditation to accounting programs in higher education. In recognition of the accounting profession’s unique position as the only business discipline with specific certification and licensure requirements, AACSB worked with representatives of leading professional and academic organizations, major accounting firms and other leaders in the profession to create accreditation standards and processes that address the principles, practices and ethical standards exclusive to accounting. The first accounting programs were granted AACSB accreditation in 1982.

The Marshall University BBA - Accounting applied for and has been granted candidacy status for additional accreditation by the AACSB (Letter attached Appendix VII). We are scheduled to have a peer review team (PRT) visit for separate AACSB Accreditation in January 2008. This effort has been financially supported by the professional accounting community and alumni. The supporters realize that by earning separate accounting accreditation, Marshall BBA- Accounting demonstrates to external stakeholders its commitment to be held accountable for AACSB’s internationally relevant standards. For purposes of accreditation, Marshall University has not allocated any additional institutional resources to the BBA- Accounting program.

AACSB International accounting accreditation represents the highest standard worldwide. It confirms an accounting program’s commitment to quality and continuous improvement through rigorous self evaluation and comprehensive peer review processes. Additionally, AACSB accredited accounting programs commit to a continuous process of review and feedback that insures the programs remain at the cutting edge of the accounting discipline. By achieving AACSB accounting accreditation, an institution assures students, faculty and employers that its accounting program:

• Manages its resources to achieve a vibrant and relevant mission
• Is committed to advancing knowledge in the accounting discipline through faculty scholarship
• Provides relevant curricula that recognize the vital role accountants play in society by providing and ensuring the integrity of financial and other information
• Employs a qualified faculty with accounting and academic credentials, certifications, and relevant professional experience to support high-caliber teaching
• Reflects the knowledge and practices relevant to the accounting profession through professional interaction and experience
• Ensures that students achieve specific learning goals and are ready to meet current global, regulatory, and technological requirements of the accounting profession
• Produces graduates whose success is evident in their quick placement and career advancement

B Most recent year program accredited: AACSB general accreditation maintained 2007 (see letter Appendix VII)

C Accreditation status: Regular.

D Attach a copy of the accreditation organization’s report to the University if different from B. Same as B above.

E If program deficiencies were noted, - NONE

F Self Evaluation Report is forthcoming.

III PROGRAM STATEMENT on Adequacy, Viability, Necessity and Consistency with University/College Mission

A ADEQUACY

Curriculum: The BBA-Accounting has the same general requirements as all BBA degrees in the LCOB. In addition to the Marshall plan and the business core, accounting majors must have 33 credit hours in the major for a total of 128. The faculty of the Division of Accountancy and Legal Environment are ultimately responsible for developing and monitoring the BBA Accounting Curriculum. The curriculum is continually monitored by the Division Head and the Division faculty to ensure relevance and currency with advice from the Division’s Advisory Board.

To graduate with a BBA – Accounting from Marshall University, students must take 8 required courses and a minimum of 3 Accounting electives. The students may select the 3 electives from a list of 9 possible classes (including special topics). The choice that any student makes should depend upon the student’s area of interest and desired career path.

The dynamic nature of the legal environment of business and the increased expectations that the public has of the communication of the financial information of business (Accountants) and the guardians of the public trust (Auditors) requires the Division Head and the Division Faculty to closely monitor the curriculum and make changes as necessary to incorporate current developments in a timely fashion. Figure 2, Appendix VIII illustrates our assurance of learning and curriculum revision process.

The Division’s Advisory Board has indicated that Accounting graduates need more education in three areas. Graduates are expected to have had exposure to Forensic Accounting, Fraud Examination and Valuation Analysis. In order to offer classes in these areas, a faculty member whose expertise and/or specialty in those areas will have to be added. There is also an opportunity to build a cooperative program (i.e., a joint degree)
with Criminal Justice if we were able to offer those courses. A joint degree with Criminal Justice and accounting students would provide greater job opportunities for Marshall University students.

1. Please see Appendix I for required courses, elective courses, and total hours required.

2. Faculty: Appendix II, Faculty Data Sheets
   The faculty of the Division of Accountancy and Legal Environment consists of fourteen (14) dedicated individuals who are committed to offering a quality program in accounting and to serving the Lewis College of Business (LCOB), the Graduate School of Management (GSM), and Marshall University (MU) by teaching the legal environment of business. All of the current faculty are full-time, participating tenured or tenure track. In addition, the new faculty possess terminal qualifications in their areas of teaching and research. Thus, the Division is looking forward to using its collective expertise to offer its constituents a curriculum that meets the needs of financial information professionals in the 21st Century.

Appendix II, Table 1 below provides a summary of significant faculty data as it applies to the Division of Accountancy and Legal Environment. Several noteworthy points will be reviewed here. Twelve (12) of the Division’s faculty have earned terminal degrees in their field of teaching (85.7%). The remaining two (2) possess MBA/CPA, CFP and MBA/CPA credentials (14.3%). While these degrees are not considered academically qualified (AQ), by the AACSB, the combined MBA with a certification qualifies a faculty to teach accounting courses as a professionally qualified (PQ) faculty member.

Primarily because of our organization as a Division of Accountancy and Legal Environment and because of our wide range of teaching responsibilities, the Division is home to a diverse group of faculty. Housed in the Division are three (3) lawyers, one (1) economist, and ten (10) accountants. The lawyers teach legal environment and taxation. The economist (Dr. Calvin Kent) teaches LE 691 (Government and Business Relations) and serves as Vice President of Center for Business & Economic Research. The accountants teach a variety of courses in the undergraduate accounting program as well as courses in the MBA program. The current faculty is well qualified to teach the diversity and level of courses the Division offers.

Currently, ten (10) Division faculty are tenured. Five (5) faculty are Full Professors. Six (6) faculty hold the rank of Associate Professor and three (3) are at the Assistant Professor rank. Nine (9) faculty are qualified in the GSM. This means that they must have had at least two (2) refereed publications in nationally distributed forums and 8 (eight) intellectual contributions (IC’s) in the past five (5) years. Faculty IC’s are included in Appendix II, Faculty Data Sheets.
Development opportunities for faculty include, but are not limited to, $1,000 travel for presentation of scholarly works, $600 discretionary faculty development funds, and a collegial environment within the Division that encourages joint publication and participation in teaching improvement exercises. Limited faculty development through grants from the INCO and Quinlan Funds ($1,000 and $500 respectively) are also available. INCO funds, faculty development opportunities related to teaching and Quinlan supports activities related to research. These University wide grants are awarded on a competitive basis.

3 Students:
   a & b. Entrance Standards: In order to be admitted to the LCOB as a major in accounting, a student must:
   1. Have a 2.0 GPA
   2. Have a 900 SAT or 19 ACT, and
   3. Have an academic plan of study approved by the LCOB.
   c Exit Standards: In order to graduate with a BBA in Accounting a student must:
   1. Maintain a 2.0 GPA minimum and
   2. Pass eight required accounting courses and three elective accounting courses in addition to the LCOB core and general education requirement.

4 Resources:
   a Financial: The BBA-Accounting program is supported by state funds. LCOB faculty salaries, including Accounting Faculty salaries, are at least $20,000 - $30,000 below comparable universities based on data provided by the AASCB. Therefore, institutional support is necessary to bring the salary lines up to comparable peer school levels for accounting faculty. As an example, if 10 faculty lines were “topped up” at the most conservative salary estimate above ($20,000), that would require an additional $200,000 institutional commitment for accounting salaries at Marshall University. If corrective action is not taken, the LCOB and the Division of Accountancy and Legal Environment will not be able to retain and/or attract faculty members. It is expected that the Division will lose at least 3 faculty members in the next 3 years due to retirements. Thus, if the Division is unable to attract qualified replacements, AACSB accreditation and future enrollments are in jeopardy.

   b Facilities: The facilities in Corbly Hall are barely adequate and it is challenging to offer a 21st century accounting program in this environment. Corbly Hall suffers from old age. The ambience is not only not conducive to learning but is actually detrimental to the efficient conduct of a class.
   1) The classrooms are poorly ventilated and the furniture is in disrepair. The temperature is either too hot or too cold. The
Division faculty actually contributed some professional development money to buy tables for a classroom when we were told there was no money for new tables.

2) The computer laboratories do not have the same software as faculty computers. This causes problems with course delivery.

3) Compustat and Lexus/Nexus subscriptions are currently supported by institutional allocations. However, private funds must be solicited for other software resources necessary to prepare our accounting graduates to enter the profession of accountancy. In order to ensure that our accounting students/graduates are able to perform electronic research and are familiar with the databases that they will use in the real-world, the Division entered into a subscription agreement with RIA – Checkpoint. The products subscribed to are:

- Academic Adv. Small library $1,500
- AICPA prof lib. $2,525
- Electronic Acct. & Disclosure $2,550
- $6,575

A private donor pledged $5,000 per year for 10 years. Private money must be found for the remainder.

4) If 21st century education is desired there should be consideration of a new facility for the LCOB or a remodeling of Corbly Hall.

IV Assessment Information:

a Principal Goals.

The overarching goal of the Marshall University Lewis College of Business BBA program is:

To equip students with the knowledge and skills they will need to enter the world of business and meet the challenges they will face throughout their careers.

This overarching goal will be assessed through the following learning objectives:

1. General Core Knowledge Learning Objective: The student will acquire the general/core knowledge required to understand the environment within which business operates.

2. Written Communication Skill Objective: The student will be able to communicate effectively, in writing, within a business environment.

3. Oral Communications Skill Objective: The student will be able to communicate orally in an effective and professional manner.

4. Problem Solving/ Critical Thinking Skill Objective: The student will be able to identify a problem, develop alternative solutions, and choose a course of action.
MISSION
Consistent with the BBA’s overarching goal stated above, the mission of the Division of Accountancy and Legal Environment in part is to: “…provide an education that will… prepare students for successful careers in accounting and business and/or successful graduate study.”

To accomplish the mission, the students must acquire specific competencies. According to the American Institute of Certified Public Accountants (AICPA), students must acquire three categories of competencies to be successful. There are Broad Business Perspective/Competencies, Functional Competencies and Personal Competencies. Additionally, students must be able to leverage technology to be successful in their business/accounting career. (Wolcott & Lynch, 2001)

Bachelor of Business Administration Accounting
BBA CURRICULUM
The core curriculum of the BBA is expected to provide accounting majors with the Broad Business Perspective Competencies required to become successful accountants and/or business leaders. These Broad Business Competencies include legal/regulatory perspective, global/international perspective, industry perspective, marketing/client perspective, resource management and leveraging technology. (http://www.aicpa.org/edu/bbfin.htm) While certain of the Broad Business Competencies are incorporated into the Accounting curriculum, it is expected and trusted that the faculty responsible for those areas will design and monitor the BBA core curriculum to ensure that the student has the opportunity to acquire the specific Broad Business Perspectives/Competencies as they complete their BBA at Marshall University. The remainder of this section will address the specific competencies required and assessment activities currently conducted and/or planned for the BBA - Accounting.

BBA ACCOUNTING CURRICULUM
The curriculum of the BBA – Accounting offers the students opportunities to acquire both Functional and Personal Competencies as follows:

Functional Competencies
A. Decision Modeling
B. Risk Analysis
C. Measurement
D. Reporting
E. Research

Personal Competencies
A. Interaction
B. Leadership
C. Communication
D. Project Management
E. Professional Demeanor
F. Problem Solving and Decision Making

(Details are provided in Appendix IX)
It is also a goal of the BBA – Accounting program to provide the student with the ability to gain technological competencies to leverage throughout their career. Competency in leveraging technology is important for both “Functional” and “Personal” competency as follows:

A. **Functional Competencies**
   a. Accesses appropriate electronic databases to obtain decision-supporting information
   b. Identifies risks associated with technology and automated business processes
   c. Uses technology assisted tools to assess and control risk and document work performed
   d. Appropriately uses electronic spreadsheets and other software to build models and simulations

B. **Personal Competencies**
   a. Exchanges information using appropriate communication technologies such as e-mail, discussion boards and video-conferencing
   b. Describes risks and other issues about privacy, intellectual property rights and security issues related to electronic communications
   c. Explores the implications of uncertainties when adopting a new technology
   d. Uses technology appropriately to interact with others

V. **2006 Assessment Summary**

Please see **Appendix IX Chart I**: Assessment Summary Chart at the end of this report.

1. The American Institute of Certified Public Accountants (AICPA) has provided significant guidance concerning the design and assessment of competency elements necessary to be a successful professional accountant. Additionally, the AICPA provides guidance to assist in the specification and assessment of Desired Student Learning Outcome (Wolcott & Lynch, 2001). The ACC/LE faculty utilized these resources when defining competencies and learning outcomes for the BBA – Accounting. Accordingly, the “Functional” and “Personal” competency categories and elements were adapted from the AICPA guidelines.

2. The Division of ACC/LE Advisory Board was consulted and the advice was incorporated into the defined competencies. *(Figure 2, Appendix VII)*

3. The employers are pleased with the competency of our students *(see 3 d. below and Chart II, Appendix X)*

4. We continue to make significant changes to the content and structure of required major courses to reflect the needs of our constituents.

5. We have begun administering major field tests (MFT) in Capstone courses as part of the direct assessment effort. This allows us to compare our BBA to national averages from other universities. The MFT results indicate that our students perform at or above the national average of those taking the same exam from other
universities. For example, the national mean of the 8,986 students who took the business MFT was 153.1. Our students’ average was 163.05.

6. We have direct assessment of student performance by employers when they do internships. The employer evaluation forms indicate that our employers rate our students as excellent or good in workplace skills.

7. Course embedded assessments are becoming more consistent and are more effectively used as feedback to modify curriculum.


9. Successfully applied for candidacy for specialized AACSB accreditation for accounting. Received donations from community to help defray costs.

10. Held annual recruiting seminar (Spring 2006) to recruit students to accounting major.

Plans for the Current Year (2007/2008)

1. Our principal goals.
   a. Develop and carry out retention strategy.
   b. Develop MS - Accountancy and diversify/internationalize accounting majors. (See Appendix XI)
   c. Apply for separate AACSB Accreditation for Accounting. Recruit more students for program.
   e. Continue to develop strong ties with business community.

2. We will meet these goals by:
   a. Assessment Day orientation session for accounting majors.
   b. Intent to Plan MS - Accountancy to be submitted Fall, 2007. Internationalize MS.
   c. Follow application procedures for AACSB Accounting Accreditation and obtain advisor.
   e. Enlist help of business community. Call advisory board meeting – topic: fund raising strategies and curriculum development.

3. Our assessment plan needs to change by developing, installing and documenting more direct program assessment. Although we are part of the BBA assessment program being developed and implemented by the LCOB, the Accounting/Legal Environment faculty will continue to develop separate assessment processes for the accounting major.
   • We are in the process of developing/adapting rubrics to directly assess written and oral communication in course embedded assessment. Students will maintain communication portfolios where examples of oral and written communications from required upper division accounting courses and rubrics will be kept.
   • Assign accounting faculty as professional advisors to majors and require one meeting per semester for professional advice and evaluation of writing portfolios. The advisers will directly assess whether the student’s overall communication skills have improved and provide feedback to the student in this meeting.
• We must document the continuous improvement that is already taking place as a result of our process of redefining the learning goals and implementing them to reflect the changing needs of our constituents.

• Solicit input from other divisions in the LCOB concerning outcomes in ACC 215 & ACC 216 and feedback results to them as part of the continuous improvement cycle.

• The internship evaluation form needs to be revised to specifically reflect the AICPA personal competencies.

• We must document our implementation of Advisory Board suggestions about curriculum and activities necessary to prepare our graduates for entry into the profession of accounting and business.

• While our continuous improvement process is already in place and has made significant improvements to our program, we must provide better documentation of its existence.

• We must make our processes more transparent and communicate them so assessment officers/agencies will be able to discern continuous improvement activity.

It appears by the expected student outcomes on the Appendix IX, Chart I, Assessment Summary that the Division attempted to act appropriately and in a timely fashion. It is also apparent that most of the action taken was within the curriculum and individual courses. The course syllabi and course notebooks provide evidence of the increased emphasis on written and oral communications as well as evidence that our students were exposed to team processes. As a result of the previous actions by the Division and the success of the effort to make our students better communicators and more professionally aware, the Division is now poised to move ahead with a curriculum that will create a special niche for MU and prepare our students to be successful in business and accounting in the 21st Century.

b Appendix IX, Chart I, Assessment Summary
- student outcomes/competency
- person responsible; assessment tools/ approach
- standards/benchmarks
- results/analysis
- action taken

c Provide information on how assessment data are used to improve program quality.

(1) Example 1. Research. This example is item 4 in Appendix IX, Chart I.
The Division raised funds from accounting and business professionals from the area to purchase *RIA Checkpoint* software to be used throughout the curriculum including Tax Research, Accounting and Auditing Research, Intermediate Accounting and Controllership. Additionally, Intermediate Accounting I & II and Advanced Accounting utilize *Financial Accounting Research System* to help students improve their research skills and to leverage technology in their problem solving activities. This was a direct result of advice from the Division’s Advisory Board and other assessment activities.

(2) Example 2. Integration of Ethics into the curriculum.

This is a direct result of the comments received from the BOG during the last program review in 2002. Additionally, the Division further developed the capstone course that is required of Accounting majors to include Professional Development/Leadership/Corporate Governance issues faced by professional accountants. The assignments and projects in this course require the students to integrate accounting into other areas of business, government, and education. After studying ethical decision making approaches and corporate governance issues, students will work in teams to develop a code of conduct for accounting students at Marshall University.

Example 3. Written & Oral Communication. (Item 7 in Appendix IX, Chart I)

Many of the Division’s classes have a significant writing component required. Still others have a speaking component. The faculty is developing rubrics to measure the progress of students’ communication skills throughout their program. Standardized rubrics were deemed necessary to ensure consistency of measurement while providing for more direct assessments of communication skills. The students will maintain a communication portfolio to be evaluated by the faculty annually.

The above examples are specific instances when assessment data were used to continuously improve the Accounting program.

d  Graduate and Employer Satisfaction:

Employers seem satisfied with our accounting graduates. Each year there are several large certified public accounting firms, big corporations, banks, state governmental agencies, and federal governmental agencies that recruit Marshall University accounting graduates for full time careers in accounting and business. There is a very large demand for MU accounting graduates in Fall 2007. The demand for our graduates is such that we could place many more
graduates than we presently have available. Indirectly, this provides some evidence that our students are well prepared to enter the profession of accounting and that employers are satisfied with our graduates. There is also a demand for 10 – 15 internships/CO-OPs each semester. The evaluations indicate that employers are very satisfied with the preparation of our students.

Results of a recent survey of accounting graduates conducted by the Division (Chart II, Appendix X) indicate that graduates of the BBA-Accounting are satisfied with the preparation they received and the progress of their careers. 92% of the respondents indicated that they were satisfied with the academic preparation they received at Marshall and 96% would recommend Marshall to prospective students.

The Division maintains close contact with recruiters and the faculty often visits with them about how our students could be better prepared to enter the profession of accountancy or business. The most common complaint registered by recruiters is that MU students are not as well developed professionally with regard to awareness of professional etiquette and overall personal deportment.

The Division supports and encourages students to join Beta Alpha Psi, the premier professional honorary fraternity for information services professionals. This fraternity accepts Finance and Management Information Systems majors as well. The activities of this organization will provide Accounting, Finance and MIS majors with professional development opportunities that our students need.

In addition to the weekly professional development meetings, examples of professional development opportunities include interviewing workshops, etiquette dinners and visits to firms.

6 Previous Reviews: The 2002 Program Review generated suggested actions in light of the recent accounting scandals at Enon and other companies, the Board of Governors encouraged the faculty to include more ethics in the curriculum.

Action Taken
All required courses expose students to some ethical issues during the course of study. Three required courses focus on corporate governance and control and provide significant opportunity for students to develop the ability to solve ethical problems using a structured approach. The courses, ACC 341 (Systems), ACC 429 (Audit) and ACC 499 (Capstone) have undergone significant revision in that respect since the 2002 Program review.

The university review committee commented on the immature and/or inadequate assessment/assurance of learning (AOL) activities for the BBA Accounting. The faculty has improved the AOL processes and continues to improve them.
7 Strengths/Weaknesses:

Strengths
- Faculty – We are fortunate to have attracted highly qualified and motivated faculty.
- Advisory Board – the program has great support, financial and otherwise, from the professional community and alumni.
- As a result of the above two items the program continuously improves and adapts to the needs of the stakeholders.

Weaknesses
- Most of the threats to the program have to do with resource allocation to the division that is beyond the division’s control. For example, private funds had to be raised from the professional community in order to obtain the software necessary to enhance our students’ research capabilities and skills.
- Another specific threat that inhibits the students’ ability to obtain professional jobs is the level of support in Career Services. The Lewis College of Business is currently in the process of bringing placement of business and accounting graduates in house. Of course, private funds will have to be raised to do this.

B VIABILITY Provide a narrative summary for each of the following items in addition to requested appendices.

1 Articulation Agreements:
The Division has one articulation agreement specific to the BBA – Accounting. An articulation agreement with the MU Community College (CC) that allows CC Associate Degree recipients in Accounting to continue toward a BBA – Accounting has been developed. The LCOB has 2+2 articulation agreements with Henan College in China and with Ashland (Kentucky) Community College. The LCOB also has articulation agreements to exchange students annually with Buckingshire College in England and with Auckland University of Technology in New Zealand.

2 Off-Campus/Distance Delivery Classes:
The Division of Accountancy and Legal Environment offers some service classes (discussed below) for the MBA. Full-time GSM qualified faculty are necessary to offer those classes. Additionally, Accounting 215 and 216 and as well as LE 207 and 308 are taught in Pt. Pleasant and Teays Valley. While the instructors for the Pt. Pleasant and Teays Valley sections are interviewed and approved through the Division, the classes are offered through Adult and Extended Education. Appendix III provides a listing of the Extended Education courses for the past 2 years.
3 Service Courses: Appendix IV
The Division serves the MU community at large, the LCOB, and the GSM by providing the following service courses:

ACC 310 Accounting for Entrepreneurs. Serves the MU community by providing a course in Financial Accounting for students other than Business majors.

ACC 358 Managerial Accounting for Health Care Management. This is a specialized course that teaches managerial accounting to Health Care Management majors in a context relevant to the Health Care industry. Due to lack of a qualified faculty, this course has not been taught within the past two years and has been discontinued.

ACC 215 & ACC 216 Principles of Accounting (6 hours). Serves as the basic accounting core requirement for all business majors in the LCOB.

Since the LCOB offers no degree in Legal Environment, all of the courses offered are serving the students of the LCOB, the GSM, and the MU community at large.

Legal Environment service courses

LE 207 Legal Environment of Business. Serves as a core requirement for the LCOB.

LE 308 Commercial Law.

LE 351 Legal Aspects of Health Care Operations.

4 Program Course Enrollment:

Enrollment data for the past 5 years are reported in Appendix V.

5 Program Enrollment:

The Division of Accountancy and Legal Environment does not get data on freshmen applicants. Students that enter MU and the LCOB are placed in a pre-business curriculum and do not officially declare a major until they have completed pre-business requirements. At that point, the student chooses a major. As a result, the Division does not get a count of Accounting majors until the junior year.
The past five year enrollment data is as follows:

<table>
<thead>
<tr>
<th>Year</th>
<th>Accounting Majors</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>128</td>
</tr>
<tr>
<td>2002</td>
<td>150</td>
</tr>
<tr>
<td>2003</td>
<td>146</td>
</tr>
<tr>
<td>2004</td>
<td>150</td>
</tr>
<tr>
<td>2005</td>
<td>188</td>
</tr>
<tr>
<td>2006</td>
<td>201</td>
</tr>
</tbody>
</table>

6 Enrollment projections:

Recent current events involving corporate financial fraud, the apparent hiding of financial obligations, and the unexpected disappearance of corporate and personal assets, have all served not only to emphasize the importance of reliable financial information to the community at large, but also served to spotlight the need for competent accounting professionals in modern society. This increased awareness of the profession will increase interest in majoring in Accounting among those students who are undecided. Finally, the Division is meeting with its Advisory Board to develop a strategy to help develop a curriculum to serve students in the 21st Century and to recruit high school students to Marshall University to pursue a BBA-Accounting. As a result of the above-mentioned circumstances and efforts, it is expected that the Division will continue to increase enrollments.

C NECESSITY:

1 Advisory Committee:
The Division of Accountancy & Legal Environment has an active Advisory Board. The Board’s role, composition and impact are described below.

The role of the Advisory Board is to advise the faculty about mission appropriateness and curriculum as well as to advise with the strategic planning process (Appendix VIII, Figure 1).

The composition/membership of the Division’s Advisory Board is made up of employers and alumni from diverse areas of the accounting profession. Professionals are invited to participate by the Division Head. The agenda is set by the Division Head after considering the most urgent problems confronting the program. The advisory Board meets once each year in the Fall semester.

The positive impact that the Division’s Advisory Board has had on the program and the students cannot be overstated. The Advisory Board has helped build the program’s curriculum to include competencies and skills necessary for graduates to be successful. The Board has encouraged and provided financial support for separate AACSB accreditation. The employers
and Board have provided financial support for Beta Alpha Psi which supplies the students with professional development and community service activities and opportunities. Whatever the program has accomplished is largely attributable to the advice and support of the Advisory Board.

2 **Graduates:** Please see Chart II, Appendix X for results of an alumni survey. The Division conducted an electronic survey of more than 800 of its graduates to gain information about employment, graduate school, careers and satisfaction with the program. The 212 respondents included graduates from 1954 – 2006.

3 **Job Placement:**

   Chart II, Appendix X displays the results of the recently conducted survey of its graduates to determine their satisfaction with the program, how long it took them to obtain their first professional job and the satisfaction with the progress of their careers after leaving Marshall. The Division will conduct this survey annually. 91% of the graduates who were seeking jobs found one within the first 3 months after graduation. 94% indicated they were satisfied with the progress of their professional careers.

   During the past five years the Division and the LCOB required all students to register with Career Services as a part of the requirement of ACC 216. It was believed that students, once familiar with Career Services, would take advantage of internship opportunities and become more aware of permanent job opportunities. Additionally, the Division faculty conceptualized and the Division and Career Services developed Business Career Day to familiarize lower division undergraduates with exciting careers in business. The Business Career Day has since evolved into the Career Extravaganza held each Fall. Unfortunately, the required registration with Career Services did not survive due to Career Services staffing issues. It is desired and expected that the registration with Career Services will be revived.

**D CONSISTENCY WITH UNIVERSITY MISSION:**

   The Division of Accountancy & Legal Environment follows the “Mission Process” illustrated in Appendix VIII, Figure 1. Basically the Division’s faculty collects information from relevant stakeholders and revises its mission accordingly. The revised mission is utilized to “drive” the program and curriculum changes. The mission of Marshall University is stated below:

   Marshall University is a multi-campus public university providing innovative undergraduate and graduate education that contributes to the development of society and the individual. The University actively facilitates learning through the preservation, discovery, synthesis, and dissemination of knowledge.

   Consistent with the university mission, the LCOB mission statement is:
The Mission of the LCOB is to be a leading state institution for the education of business students, and a contributor to the region’s economic development. The College is committed to an overall balance among teaching, scholarly activity, and service. The LCOB is dedicated to graduating individuals who possess the communication, critical thinking, and problem solving skills necessary to meet the Tri State area’s needs for the demands of the global marketplace.

**Division Vision Statement**
Consistent with the Lewis College of Business (LCOB), the Vision of the Division of Accountancy and Legal Environment is to ensure that graduates are successful in accounting and business careers.

**Division Mission Statement**
The mission of the Division of Accountancy and Legal Environment is to provide an education that will enable graduates to successfully enter the profession of accountancy, business and/or graduate study. The faculty is dedicated to providing students with the opportunity to develop a life-long ability to learn and to act responsibly.

There are two tracks offered as preparation for a career in accounting and business.

The BBA – Accounting prepares students for graduate study and careers in accounting and business for which a graduate degree is not required. The MBA – Accounting will offer a program of study that will qualify graduates to take the CPA exam and enhance graduates’ ability to successfully enter the profession of public accounting.

Consistent with the LCOB’s mission, the faculty of the Division of Accountancy & Legal Environment is committed to an overall balance among teaching, research and service.

**IV PROGRAM OF EXCELLENCE**

Not applicable.
# Appendix I

## Required/Elective Course Work in the Program

Degree Program: **BBA - Accounting**

Person responsible for the report: **Loren Wenzel**

<table>
<thead>
<tr>
<th>Courses Required in Major (By Course Number and Title)</th>
<th>Total Required Hours</th>
<th>Elective Credit Required by the Major (By Course Number and Title)</th>
<th>Elective Hours</th>
<th>Related Fields Courses Required</th>
<th>Total Related Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 311 – Intermediate Accounting I</td>
<td>3</td>
<td>ACC 412 – Governmental &amp; NFP</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 312 – Intermediate Accounting II</td>
<td>3</td>
<td>ACC 418 – Advanced Cost Accounting</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 318 – Cost Accounting</td>
<td>3</td>
<td>ACC 448 – Advanced Taxation</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 348 – Federal Taxation</td>
<td>3</td>
<td>Special Topics</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 341 – Accounting Information Systems</td>
<td>3</td>
<td>Wealth Management</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 414 – Advanced Accounting Problems</td>
<td>3</td>
<td>Financial Statement Analysis</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 429 – Auditing</td>
<td>3</td>
<td>State &amp; Local Taxation</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 499 – Senior Seminar (Capstone)</td>
<td>3</td>
<td>Tax Research</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Internal Auditing</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fraud Examination</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Forensic Accounting</td>
<td>3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ACC 485 – Independent Study</td>
<td>1-3</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>ACC 490 - Internship</td>
<td>3-12</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Woodrow H. Berry
Rank: Associate Professor

Status: (Check one) Full Time: x Part-time: Graduate Assistant: 

Highest Degree Earned: Juris Doctorate Date Degree Received: 1976
Conferred by: Howard University School of Law

Area of Specialization: Law

Professional Registration/Licensure Agency

Years of non-teaching experience
Years of teaching employment other than Marshall
Years of teaching employment at Marshall 19
Years of teaching employment in higher education 19

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005/Fall</td>
<td>LE 207/Business Law (4 sections)</td>
<td>175</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 207/Business Law (3 sections)</td>
<td>142</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 351/Health Care Law</td>
<td>22</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Sabbatical</td>
<td></td>
</tr>
<tr>
<td>2004/Spring</td>
<td>Sabbatical</td>
<td></td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.

8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Robin C. Capehart
Rank: Associate Professor

Status: (Check one) Full Time: x Part-time:  Graduate Assistant: 

Highest Degree Earned: Doctor of Jurisprudence
Date Degree Received: 1978
Conferred by: West Virginia University
Area of Specialization: Law

Professional Registration/Licensure
Agency

Years of non-teaching experience
Years of teaching employment other than Marshall
Years of teaching employment at Marshall  5
Years of teaching employment in higher education  5

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/Spring</td>
<td>Acc 348/ Federal Income Tax I</td>
<td>36</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>Acc 448/ Federal Income Tax II</td>
<td>52</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>Acc 480/ Special Topics: State and Local Tax</td>
<td>34</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 348/ Federal Income Tax I</td>
<td>30</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 348/ Federal Income Tax I</td>
<td>30</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 482/684 / Tax Research</td>
<td>26</td>
</tr>
<tr>
<td>2005/ Summer A</td>
<td>Acc 348/ Federal Income Tax I</td>
<td>14</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 348/ Federal Income Tax I</td>
<td>51</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 448/ Federal Income Tax II</td>
<td>40</td>
</tr>
<tr>
<td>2005/ Spring</td>
<td>Acc 480/ Special Topics: State and Local Tax</td>
<td>20</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.
Member, West Virginia State Bar, Committee on Federal and State Taxation.

4. Awards/Honors.
5. Teaching Innovations.

Marshall University Tax Studies Program, 2001 to the present Presentation to the Lewis College of Business of a draft proposal for the development of a tax study program within the Graduate School of Management in collaboration with the Division of Accountancy and Legal Environment.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.


8. Funded Research.

Organization: Center for Business and Economic Research, Marshall University
Title: Consultant for Clean Water Trust Fund Project
Date: October 2000
Duties: Provide tax counsel regarding proposed state environment trust fund.

Organization: Underwood institute, S. Charleston, WV
Title: Consultant
Date: May – December 2001
Duties: Provide professional counsel for organization of public policy institute.
**Appendix II**  
**Faculty Data Sheet**  
(No more than TWO pages per faculty member)

<table>
<thead>
<tr>
<th>Name:</th>
<th>Bruce Conrad</th>
<th>Rank:</th>
<th>Associate Professor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Status: (Check one) Full Time: X Part-time:</td>
<td>Graduate Assistant:</td>
<td>Masters of Business Administration</td>
<td>Date Degree Received: 1973</td>
</tr>
<tr>
<td>Conferred by:</td>
<td>Suny at Buffalo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Area of Specialization:</td>
<td>Business Administration</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Professional Registration/Licensure**

<table>
<thead>
<tr>
<th>Agency</th>
<th>Years of non-teaching experience</th>
<th>Years of teaching employment other than Marshall</th>
<th>Years of teaching employment at Marshall</th>
<th>Years of teaching employment in higher education</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005/Fall</td>
<td>Acc 215/ Principles of Accounting I</td>
<td>29</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 480/ Financial Planning</td>
<td>8</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 580/ Financial Planning</td>
<td>3</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 310/ Accounting for Entrepreneurs</td>
<td>34</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 312/ Intermediate Acc II (2 sections)</td>
<td>27</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 310/ Accounting for Entrepreneurs</td>
<td>29</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 312/ Intermediate Accounting II</td>
<td>22</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 480/ Financial Planning</td>
<td>25</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 580/ Financial Planning</td>
<td>9</td>
</tr>
<tr>
<td>2004/Spring</td>
<td>Acc 215/ Principles of Accounting I (2sections)</td>
<td></td>
</tr>
<tr>
<td>2004/Spring</td>
<td>Acc 510/ Survey of Accounting</td>
<td></td>
</tr>
</tbody>
</table>

*(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)*

2. If your degree is not in your area of current assignment, please explain.

*(NOTE: Begin with the most recent activities in each of the following sections.)*

3. Professional Organizations.
WVSCPA-Local 1994-Present
WVCPA-Statewide 1994-Present
Speakers Bureau- WVCPA 2000- Present
Financial Planning Committee for WVSCPA 2002-2003
Chairman of Financial Planning Committee WVSCPA 2004-2005

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.
   “Changes in Estate planning over the last Ten Years” Rotary, Logan, WV 11/05.

8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Robert J. Forget, Sr.  Rank: Associate Professor

Status: (Check one) Full Time: x Part-time:  Graduate Assistant: 

Highest Degree Earned: Masters of Business Administration  Date Degree Received: 1989

Conferred by: University of New Hampshire

Area of Specialization: Business Administration

Years of non-teaching experience
Years of teaching employment other than Marshall 
Years of teaching employment at Marshall  
Years of teaching employment in higher education 

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2003/Spring</td>
<td>Acc 215/ Principles of Accounting I (2 sections)</td>
<td>79</td>
</tr>
<tr>
<td>2003/Spring</td>
<td>Acc 358/ Health Care Management</td>
<td>23</td>
</tr>
<tr>
<td>2003/Spring</td>
<td>Acc 410/ Financial Accounting</td>
<td>41</td>
</tr>
<tr>
<td>2002/Fall</td>
<td>Acc 215/ Principles of Accounting I (3 sections)</td>
<td>99</td>
</tr>
<tr>
<td>2002/ Fall</td>
<td>Acc 410/ Financial Accounting</td>
<td>24</td>
</tr>
<tr>
<td>2002/ Spring</td>
<td>Acc 215/ Principles of Accounting I (2 sections)</td>
<td>68</td>
</tr>
<tr>
<td>2002/ Spring</td>
<td>Acc 358/ Health Care Management</td>
<td>28</td>
</tr>
<tr>
<td>2002/ Spring</td>
<td>Acc 410/ Financial Accounting</td>
<td>24</td>
</tr>
<tr>
<td>2001/Fall</td>
<td>Acc 215/ Principles of Accounting I (3 sections)</td>
<td>85</td>
</tr>
<tr>
<td>2001/ Fall</td>
<td>Acc 410/ Financial Accounting</td>
<td>35</td>
</tr>
</tbody>
</table>

(Note: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(Note: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

Certified Public Accountant: Florida and West Virginia.
American Institute of Certified Public Accountants
American Accounting Association
West Virginia society of Certified Public Accountants
Committee on Health Care  
Quality of Life Project Group

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.

   “Strategies for Maintaining Balance Between Career and family”, presented to the members of the WVCPA’s representing the Quality of Life Project Group, 1999 in Charleston, WV.

   And Rutsohn, “Negotiation with Charleston Area Medical Center: Employment of CRNA’s By GAS”, *Proceeding of Allied Academics International Academy for Case Studies*, Maui, HI: October 2000.


8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Gary J. Saunders  
Rank: Professor

Status: (Check one) Full Time: X  Part-time:  Graduate Assistant:  

Highest Degree Earned: Doctor of Business Administration  
Date Degree Received: 1977

Conferred by: University of Kentucky

Area of Specialization: Accounting

Year/Semester  Course Number & Title  Enrollment

2004/Spring  Acc 318/ Cost Accounting  35
2004/Spring  Acc 450/ Capstone (2 Sections)  30
2003/ Fall  Acc 318/ Cost Accounting (2 sections)  45
2003/Fall  Acc 450/Capstone  17
2003/Spring  Acc 216/ Principles of Accounting  31
2003/Spring  Acc 450/ Capstone (2 Sections)  38
2002/ Fall  Acc 216/ Principles of Accounting (2 Sections)  35
2002/Fall  Acc 450/ Capstone  18

(Note: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(Note: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

   Certified Public Accountant (WV & OH) 1975, 1980
   American Accounting Association, 1977 – Present
   International Atlantic Economic Society, 1992 - Present

4. Awards/Honors.
5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.


8. Funded Research.
Appendix II  
Faculty Data Sheet  
(No more than TWO pages per faculty member)

Name: Loren A. Wenzel  
Rank: Professor  
Status: (Check one) Full Time: X  Part-time:  
Graduate Assistant: 

Highest Degree Earned: Doctor of Business Administration  
Date Degree Received: 1990 
Conferred by: Memphis State University 
Area of Specialization: Accounting 

Professional Registration/Licensure 
Agency 

Years of non-teaching experience 
Years of teaching employment other than Marshall 17 
Years of teaching employment at Marshall 5 
Years of teaching employment in higher education 22 

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005/Fall</td>
<td>Acc 216/ Principles of Accounting II</td>
<td>22</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>Acc 490/ Internship</td>
<td>4</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 216/ Principles of Accounting</td>
<td>16</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 490/ Internship</td>
<td>9</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>Acc 660/ Independent Study Graduate</td>
<td>2</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 481/581/ Forensic Accounting</td>
<td>35</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>Acc 490/ Internship</td>
<td>5</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

West Virginia Certified Public Accountants – Huntington Chapter 2003 – Present  
Ohio Valley Accountants Association, 2002 – present  
American Accounting Association, 1985 – Present  
Academy of Accounting Historians, 1984 – Present  
Accounting program Leadership group, 2001 – present  
Beta Alpha Psi,  
Gamma Chi Chapter, 1984 – present  
Kappa Phi Chapter, 2003 - present
4. Awards/Honors.

   Outstanding Accounting Educator Award, 2004, West Virginia Society of CPAs.
   Who’s Who Among America’s Teachers, 2004

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.

   Using Professional Ethical Standards to Create a new Code of Ethical Conduct and a list of Responsibilities for Accounting Students’ American Academy of Accounting and Finance, St. Petersburg Beach, FL, Dec. 8-10, 2005 (with W. Smith).


8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Jeffrey Archambault  Rank: Associate Professor

Status: (Check one) Full Time: X  Part-time:  Graduate Assistant: 

Highest Degree Earned: Doctoral  Date Degree Received: 1992
Conferred by: Michigan State University

Area of Specialization: Accounting

Professional Registration/Licensure  Agency

Years of non-teaching experience
Years of teaching employment other than Marshall  9
Years of teaching employment at Marshall  5
Years of teaching employment in higher education  14

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/Fall</td>
<td>ACC 429 Auditing (2 sections)</td>
<td>21</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 499 Senior Seminar</td>
<td>17</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 429 Auditing</td>
<td>8</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 499 Senior Seminar (2 sections)</td>
<td>20</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 429 Auditing (2 sections)</td>
<td>29</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 450 Senior Seminar</td>
<td>26</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 216 Principles of Accounting II</td>
<td>24</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 429 Auditing</td>
<td>18</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 481/581 Advanced Auditing</td>
<td>9</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 216 Principles of Accounting II</td>
<td>24</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 429 Auditing (2 sections)</td>
<td>33</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.
(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

American Accounting Association
   Auditing Section
   Management Accounting Section
   International Accounting Section
Academy of Accounting Historians
Institute of Management Accountants
West Virginia Council of Accounting Educators

4. Awards/Honors.

   Who’s Who Among America’s Teachers 2006
   Beta Alpha Psi Membership 2003-2006
   United Who’s Who 2004

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.

   “Adoption of International Accounting Standards”, The Academy of Business Disciplines Annual Conference, Fort Myers Beach, FL, November 10-12, 2005, (Co-authored with Marie Archambault).


8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Calvin Kent
Rank: Professor

Status: (Check one) Full Time: X Part-time: Graduate Assistant:

Highest Degree Earned: Doctoral Date Degree Received: 1967
Conferred by: University of Missouri

Area of Specialization: Political Economy/Economics

Professional Registration/Licensure
Agency

Years of non-teaching experience
Years of teaching employment other than Marshall 28
Years of teaching employment at Marshall 12
Years of teaching employment in higher education 40

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a
team-taught course, indicate each of them and what percent of the course you taught. For
each course include the year and semester taught, course number, course title and
enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/Fall</td>
<td>LE 691 Government and Business</td>
<td>24</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>LE 691 Government and Business</td>
<td>31</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>LE 691 Government and Business</td>
<td>30</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 691 Government and Business</td>
<td>28</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

Association for Private Enterprise Education (1978-Present)
Society of Economic Educators (1984-Present)
Southwest Economics Association (1978-Present)

4. Awards/Honors.

Who’s Who in America continuous since 1988

5. Teaching Innovations.
6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.


“An Economic Perspective on Tax Modernization,” presented to the West Virginia Department of Tax and Revenue, Charleston, WV. July 6, 2006. (With Tom Witt)

8. Funded Research.

“The Economic Impact of the Hatfield-McCoy Trail.” Grant from the Hatfield-McCoy Trails. 2006. ($30,000).

“Special Reclamation Funds.” Grant from the West Virginia Department of Environmental Protection. 2006. ($38,000)

“Energy Efficiency and Renewable Energy.” Grant from West Virginia Development Office. 2006. ($65,000)

“School Aid Formula 2006-2007.” Grant from the West Virginia Legislature. ($75,000).

“Energy Opportunities.” Grant from the West Virginia Development Office. 2006. ($45,000).

“Early Child Development Study Phase I.” Grant from the Benedum Foundation. 2006. ($100,000).

“West Virginia Health Partnership Study.” Grant from the WV Public Health Partnership. 2006. ($139,000). With Ashish Chandra.

“School Aid Formula.” Grant from the West Virginia Legislature, 2005-2006. ($75,000)
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Marie Archambault  Rank: Associate Professor

Status: (Check one) Full Time: X Part-time:  Graduate Assistant: 

Highest Degree Earned: Doctoral Degree Date Degree Received: 1992

Conferred by: Michigan State University

Area of Specialization: Accounting

Professional Registration/Licensure Agency

Years of non-teaching experience
Years of teaching employment other than Marshall
Years of teaching employment at Marshall
Years of teaching employment in higher education

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/Fall</td>
<td>ACC 312 Intermediate Accounting II</td>
<td>45</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 412 Governmental Accounting</td>
<td>18</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 414 Advanced Accounting Problems</td>
<td>29</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 312 Intermediate Accounting I (2 sections)</td>
<td>55</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 414 Advanced Accounting Problems</td>
<td>21</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 312 Intermediate Accounting II</td>
<td>12</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 412 Governmental Accounting</td>
<td>24</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 414 Advanced Accounting Problems</td>
<td>26</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 311 Intermediate Accounting I</td>
<td>38</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 412 Governmental Accounting</td>
<td>9</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 414 Advanced Accounting Problems</td>
<td>17</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 311 Intermediate Accounting I (2 sections)</td>
<td>58</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 412 Governmental Accounting</td>
<td>35</td>
</tr>
</tbody>
</table>

(Note: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.
(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

- American Accounting Association
  - Financial Accounting and Reporting Section
  - Government and Non-profit Section
  - International Accounting Section
- Association of Government Accountants
- Canadian Academic Accounting Association
- Institute of Management Accountants
- International Association for Accounting Education and Research
- West Virginia Council of Accounting Educators
- West Virginia Society of Certified Public Accountants

4. Awards/Honors.

- Who’s Who Among America’s Teachers, 2004 (Nominated by Marshall Student)
- Delta Sigma Pi Membership 2004
- Beta Alpha Psi Membership 2003

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.


8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Charles Stivason          Rank: Assistant Professor

Status: (Check one) Full Time: X Part-time:                  Graduate Assistant: 

Highest Degree Earned:         Doctoral Date Degree Received: 1998

Conferred by: Virginia Polytechnic Institute and State University

Area of Specialization:        Accounting and Information Systems

Years of non-teaching experience
Years of teaching employment other than Marshall  8
Years of teaching employment at Marshall          2
Years of teaching employment in higher education  10

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a
team-taught course, indicate each of them and what percent of the course you taught. For
each course include the year and semester taught, course number, course title and
enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006/Fall</td>
<td>ACC 481-101 Special Study: Internal Auditing</td>
<td>26</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 341-101 Accounting Information Systems</td>
<td>17</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 216-102 Principles of Accounting</td>
<td>15</td>
</tr>
<tr>
<td>2006/Summer</td>
<td>ACC 341-601 Accounting Information Systems</td>
<td>15</td>
</tr>
<tr>
<td>2006/Summer</td>
<td>ACC 216-601 Principles of Accounting</td>
<td>19</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 341-201 Accounting Information Systems</td>
<td>26</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 341-202 Accounting Information Systems</td>
<td>13</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 480-101 Special Study: Internal Auditing</td>
<td>14</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 441-101 Accounting Information Systems</td>
<td>21</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 216-102 Principles of Accounting</td>
<td>29</td>
</tr>
<tr>
<td>2005/Summer</td>
<td>ACC 216-601 Principles of Accounting</td>
<td>37</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 441-202 Accounting Information Systems</td>
<td>7</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 441-201 Accounting Information Systems</td>
<td>15</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 216-204 Principles of Accounting</td>
<td>27</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 441-101 Accounting Information Systems</td>
<td>25</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 216-106 Principles of Accounting</td>
<td>31</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 216-103 Principles of Accounting</td>
<td>32</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.
(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

   American Accounting Association
   American Institute of Certified Public Accountants

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

   Stivason, C. T., and D. Hicks, “Financial Reporting in the 21st Century,” Accepted for publication in *Issues in Innovation*


7. Proceedings/Presentations.


   Stivason, C. T., and D. Hicks, “Evaluating Accounting Grading Standards on a National Scale” Presented at the American Academy of Accounting and Finance Annual Meeting, St. Pete Beach, Florida, Dec. 8, 2005

   Stivason, C. T., and D. Hicks, “Access Sales and Purchase Practice Set” Presented at the Meeting of the Minds, Eastern Kentucky University, Sept. 9, 2005


   Stivason, C. T., and D. Hicks, “Customized Computerized Practice Sets” Presented at the Meeting of the Minds, Eastern Kentucky University, Sept. 10, 2004

8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Joseph Stone
Rank: Professor
Status: (Check one) Full Time: X Part-time: Graduate Assistant: 

Highest Degree Earned: Doctor of Jurisprudence
Date Degree Received: 1970
Conferred by: West Virginia University
Area of Specialization: Law

Professional Registration/Licensure
Agency

Years of non-teaching experience
Years of teaching employment other than Marshall
Years of teaching employment at Marshall 32
Years of teaching employment in higher education 32

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005/Fall</td>
<td>LE 207 Legal Environment (2 sections)</td>
<td>100</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>LE 308 Commercial Law (2 sections)</td>
<td>93</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 207 Legal Environment (2 sections)</td>
<td>96</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 308 Commercial Law (2 sections)</td>
<td>62</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>LE 207 Legal Environment (2 sections)</td>
<td>105</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>LE 308 Commercial Law (2 sections)</td>
<td>84</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 207 Legal Environment</td>
<td>57</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>LE 308 Commercial Law (3 sections)</td>
<td>83</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

WV State Bar (1991-2005)
Alpha Kappa Psi (1991-2005)
Lambda Chi Alpha (1991-2005)
4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.

8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Suneel Maheshwari
Rank: Professor

Status: (Check one) Full Time: X Part-time: Graduate Assistant:

Highest Degree Earned: Doctoral Date Degree Received: 1998
Conferring by: Florida Atlantic University

Area of Specialization: Accounting

To determine compatibility of credentials with assignment:
1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007/Summer</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>8</td>
</tr>
<tr>
<td>2007/Summer</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>47</td>
</tr>
<tr>
<td>2007/Spring</td>
<td>ACC 216 Principles of Accounting</td>
<td>28</td>
</tr>
<tr>
<td>2007/Spring</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>16</td>
</tr>
<tr>
<td>2007/Spring</td>
<td>ACC 510 Financial Accounting</td>
<td>21</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 216 Principles of Accounting</td>
<td>34</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>22</td>
</tr>
<tr>
<td>2006/Fall</td>
<td>ACC 418 Managerial Accounting</td>
<td>11</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 216 Principles of Accounting</td>
<td>39</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>30</td>
</tr>
<tr>
<td>2006/Spring</td>
<td>ACC 510 Financial Accounting</td>
<td>22</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 216 Principles of Accounting</td>
<td>38</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>21</td>
</tr>
<tr>
<td>2005/Fall</td>
<td>ACC 510 Financial Accounting</td>
<td>21</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 216 Principles of Accounting</td>
<td>26</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 613 Profit Planning and Controls</td>
<td>26</td>
</tr>
<tr>
<td>2005/Spring</td>
<td>ACC 510 Financial Accounting</td>
<td>39</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 216 Principles of Accounting</td>
<td>26</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 613 Profit Planning and Controls (2 sections)</td>
<td>30</td>
</tr>
<tr>
<td>2004/Fall</td>
<td>ACC 510 Financial Accounting</td>
<td>39</td>
</tr>
</tbody>
</table>

(Note: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.
(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

- Beta Alpha Psi, Fall 2001

4. Awards/Honors.

- Nominee for the Hendrick Outstanding Faculty Award for 2006
- Summer Research Award in 1999-2005

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.

- Factors Influencing Oil Futures Contracts and Other Commodities (with Prof. Mukesh Chaudhary and Prof. Ibrahim Affaneh) at the Eighth International Conference on India: Investment Destination (January 3-5, 2007), New Delhi, India.
- “Real Estate Development: Urban versus Rural” – key note speaker in the session. Presented REITs and Idiosyncratic Risk, (with Prof. Mukesh Chaudhary and Dr. James R. Webb) at the Eighth International Conference on India: Investment Destination (January 3-5, 2007), New Delhi, India.

8. Funded Research.
Name: Jean Price  
Rank: Associate Professor

Status: (Check one) Full Time: x  Part-time:  Graduate Assistant: ____________

Highest Degree Earned: Doctoral  Date Degree Received: 1992

Conferred by: Indian University  
Area of Specialization: Accounting

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2005</td>
<td>ACC 215 – Principles of Accounting</td>
<td>114</td>
</tr>
<tr>
<td></td>
<td>ACC 311 – Intermediate Accounting</td>
<td>71</td>
</tr>
<tr>
<td></td>
<td>ACC 310 – Accounting for Entrepreneurs</td>
<td>28</td>
</tr>
<tr>
<td>Spring 2006</td>
<td>ACC 215 – Principles of Accounting</td>
<td>37</td>
</tr>
<tr>
<td></td>
<td>ACC 310 – Accounting for Entrepreneurs</td>
<td>38</td>
</tr>
<tr>
<td></td>
<td>ACC 311 – Intermediate Accounting</td>
<td>33</td>
</tr>
<tr>
<td>Fall 2006</td>
<td>ACC 310 – Accounting for Entrepreneurs</td>
<td>38</td>
</tr>
<tr>
<td></td>
<td>ACC 311 – Intermediate Accounting</td>
<td>33</td>
</tr>
<tr>
<td>Spring 2007</td>
<td>ACC 215 – Principles of Accounting</td>
<td>29</td>
</tr>
<tr>
<td></td>
<td>ACC 310 – Accounting for Entrepreneurs</td>
<td>35</td>
</tr>
<tr>
<td></td>
<td>ACC 311 – Intermediate Accounting</td>
<td>27</td>
</tr>
<tr>
<td>Fall 2007</td>
<td>ACC 310 – Accounting for Entrepreneurs</td>
<td>28</td>
</tr>
<tr>
<td></td>
<td>ACC 311 – Intermediate Accounting</td>
<td>51</td>
</tr>
<tr>
<td></td>
<td>UNI 101 – University Course</td>
<td>20</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

N/A
3. Professional Organizations.

Ohio Valley Accountants Association (OVAA) Director of Special Projects
Regional Director for the AAA’s Teaching & Curriculum Section
Beta Gamma Sigma Scholarship Selection Committee
American Accounting Association (AAA)
Teaching and Curriculum Section of the AAA

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.


7. Proceedings/Presentations.


8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Maurice Lockridge
Rank: Assistant Professor

Status: (Check one) Full Time: x Part-time: Graduate Assistant: 

Highest Degree Earned: Doctoral Date Degree Received: 
Conferred by: 

Area of Specialization: 

Professional Registration/Licensure 

Years of non-teaching experience 
Years of teaching employment other than Marshall 
Years of teaching employment at Marshall 
Years of teaching employment in higher education 

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a team-taught course, indicate each of them and what percent of the course you taught. For each course include the year and semester taught, course number, course title and enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2007</td>
<td>ACC 216 – Principles of Accounting II</td>
<td>53</td>
</tr>
<tr>
<td></td>
<td>ACC 617 – Advanced Controllership</td>
<td>5</td>
</tr>
<tr>
<td>Spring 2007</td>
<td>ACC 216 – Principles of Accounting II</td>
<td>93</td>
</tr>
<tr>
<td>Fall 2006</td>
<td>ACC 215 – Principles of Accounting I</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td>ACC 216 – Principles of Accounting II</td>
<td>45</td>
</tr>
</tbody>
</table>

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.
4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.

8. Funded Research.
Appendix II
Faculty Data Sheet
(No more than TWO pages per faculty member)

Name: Christopher Luchs*  Rank: Associate Professor

Status: (Check one) Full Time:  x  Part-time:  Graduate Assistant: 

Highest Degree Earned: Doctoral  Date Degree Received: 2003

Conferred by: Kent State University

Area of Specialization: Accounting

Professional Registration/Licensure

Years of non-teaching experience  4
Years of teaching employment other than Marshall  3
Years of teaching employment at Marshall
Years of teaching employment in higher education

To determine compatibility of credentials with assignment:

1. List courses you taught during the final two years of this review. If you participated in a
team-taught course, indicate each of them and what percent of the course you taught. For
each course include the year and semester taught, course number, course title and
enrollment.

<table>
<thead>
<tr>
<th>Year/Semester</th>
<th>Course Number &amp; Title</th>
<th>Enrollment</th>
</tr>
</thead>
</table>

*Dr. Luchs left MU in August 2006.

(NOTE: Part-time; adjunct; graduate assistant faculty do not need to fill in the remainder of this document.)

2. If your degree is not in your area of current assignment, please explain.

(NOTE: Begin with the most recent activities in each of the following sections.)

3. Professional Organizations.

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.

8. Funded Research.
## Table 1. Accountancy & Legal Environment Faculty Doctorates, Teaching Fields, Rank and Tenure Status

<table>
<thead>
<tr>
<th>Course</th>
<th>Faculty</th>
<th>Professional Designation</th>
<th>Doctorate/University</th>
<th>Teaching Field</th>
<th>Rank</th>
<th>GSM</th>
<th>Tenure Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 216</td>
<td>Archambault, Jeffrey</td>
<td>CPA</td>
<td>PhD/Michigan State</td>
<td>Accounting</td>
<td>Associate Professor</td>
<td>Yes</td>
<td>Non-Tenured</td>
</tr>
<tr>
<td>ACC 441</td>
<td>Archambault, Marie</td>
<td>CPA, CMA</td>
<td>PhD/Michigan State</td>
<td>Accounting</td>
<td>Associate Professor</td>
<td>Yes</td>
<td>Non-Tenured</td>
</tr>
<tr>
<td>ACC 613</td>
<td>Berry, Woodrow</td>
<td>JD, LLM/Howard University</td>
<td>Law/Legal Environment</td>
<td>Associate Professor</td>
<td>No</td>
<td>Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 348</td>
<td>*Capehart, Robin</td>
<td>JD, LLM/WVU, Georgetown</td>
<td>Legal Environment/Taxation</td>
<td>Associate Professor</td>
<td>Yes</td>
<td>Non-Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 448</td>
<td>Conrad, Bruce</td>
<td>CPA, CFP</td>
<td>MBA/Suny-Buffalo</td>
<td>Accounting</td>
<td>Associate Professor</td>
<td>Yes</td>
<td>Tenured</td>
</tr>
<tr>
<td>ACC 480</td>
<td>Forget, Robert</td>
<td>CPA</td>
<td>MBA/University of New Hampshire</td>
<td>Accounting</td>
<td>Associate Professor</td>
<td>No</td>
<td>Tenured</td>
</tr>
<tr>
<td>ACC 580</td>
<td>Price, Jean</td>
<td>PhD/Indiana</td>
<td>Accounting</td>
<td>Assistant</td>
<td>No</td>
<td>Non-Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 215</td>
<td>Kent, Calvin</td>
<td>PhD/Missouri</td>
<td>Economics</td>
<td>Professor</td>
<td>Yes</td>
<td>Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 216</td>
<td>Lockridge, Maurice</td>
<td>Accounting</td>
<td>Assistant</td>
<td>No</td>
<td>Non-Tenured</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 318</td>
<td>*Luchs, Christopher</td>
<td>ABD/Kent State</td>
<td>Accounting</td>
<td>Assistant</td>
<td>No</td>
<td>Non-Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 216</td>
<td>Maheshwari, Suneel</td>
<td>PhD/Florida Atlantic</td>
<td>Accounting</td>
<td>Professor</td>
<td>Yes</td>
<td>Non-Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 318</td>
<td>Saunders, Gary</td>
<td>CPA</td>
<td>PhD/Kentucky</td>
<td>Accounting</td>
<td>Professor</td>
<td>Yes</td>
<td>Tenured</td>
</tr>
<tr>
<td>ACC 410</td>
<td>Stone, Joseph</td>
<td>JD/West Virginia University</td>
<td>Law/Legal Environment</td>
<td>Professor</td>
<td>No</td>
<td>Tenured</td>
<td></td>
</tr>
<tr>
<td>ACC 510</td>
<td>*Wenzel, Loren</td>
<td>D.B.A./Memphis</td>
<td>Accounting</td>
<td>Professor</td>
<td>Yes</td>
<td>Tenured</td>
<td></td>
</tr>
</tbody>
</table>

**New Hires for 2007**

| ACC 348 | Keener, Raymond | JD/Georgetown University | Legal Environment/Taxation | Assistant | No | Non-Tenured |

*Robin Capehart & Christopher Luchs are no longer employed with MU; Loren Wenzel is Division Head of the Division of Accountancy and Legal Environment.*
Appendix III
Off-Campus Classes

(Note: List courses offered at locations other than the Huntington Campus, or the South Charleston Campus.) Please include the courses offered in the past 2 years.

<table>
<thead>
<tr>
<th>Year</th>
<th>Location</th>
<th>Courses Offered</th>
<th>Enrollment</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005-2006</td>
<td>Teays Valley and MOVC</td>
<td>ACC 215, LE 207, LE 308</td>
<td>106</td>
</tr>
</tbody>
</table>

# Appendix IV

## Service Courses

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Su</td>
<td>Fa</td>
<td>Sp</td>
<td>Su</td>
<td>Fa</td>
</tr>
<tr>
<td>ACC 215</td>
<td>Principles of Accounting I</td>
<td>68</td>
<td>344</td>
<td>344</td>
<td>35</td>
<td>341</td>
</tr>
<tr>
<td>ACC 216</td>
<td>Principles of Accounting II</td>
<td>69</td>
<td>244</td>
<td>229</td>
<td>28</td>
<td>189</td>
</tr>
<tr>
<td>ACC 358</td>
<td>Mgt Accounting for HCM</td>
<td>0</td>
<td>0</td>
<td>22</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>ACC 410</td>
<td>Financial Accounting</td>
<td>0</td>
<td>28</td>
<td>42</td>
<td>0</td>
<td>28</td>
</tr>
<tr>
<td>ACC 510</td>
<td>Financial Accounting</td>
<td>16</td>
<td>25</td>
<td>37</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td>ACC 613</td>
<td>Profit Planning and Control</td>
<td>0</td>
<td>31</td>
<td>28</td>
<td>26</td>
<td>30</td>
</tr>
<tr>
<td>LE 207</td>
<td>Legal Environment</td>
<td>29</td>
<td>301</td>
<td>216</td>
<td>16</td>
<td>288</td>
</tr>
<tr>
<td>LE 308</td>
<td>Consumer Law</td>
<td>0</td>
<td>73</td>
<td>102</td>
<td>0</td>
<td>95</td>
</tr>
<tr>
<td>LE 351</td>
<td>Legal Aspt Hlth Care Org</td>
<td>0</td>
<td>0</td>
<td>23</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LE 366</td>
<td></td>
<td>6</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>LE 691</td>
<td>Gov’t and Business Relation</td>
<td>11</td>
<td>30</td>
<td>32</td>
<td>0</td>
<td>30</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>193</td>
<td>1,076</td>
<td>1,075</td>
<td>105</td>
<td>1,031</td>
</tr>
</tbody>
</table>
# Appendix V

## Program Course Enrollment

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 310</td>
<td>Accounting for Entrep.</td>
<td></td>
<td>Su 0 Fa 0 Sp 0</td>
<td>Su 0 Fa 0 Sp 0</td>
<td>Su 0 Fa 0 Sp 0</td>
<td>Su 0 Fa 0 Sp 0</td>
<td>Su 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 311</td>
<td>Intermediate Acc I</td>
<td></td>
<td>0 53 Fa 39 Sp 27</td>
<td>0 47 Fa 39 Sp 13</td>
<td>0 54 Fa 38 Sp 18</td>
<td>0 81 Fa 41 Sp 17</td>
<td>0 18 Fa 48 Sp 14</td>
</tr>
<tr>
<td>ACC 312</td>
<td>Intermediate Acc II</td>
<td></td>
<td>11 11 Fa 38 Sp 0</td>
<td>0 43 Fa 44 Sp 0</td>
<td>0 31 Fa 26 Sp 0</td>
<td>0 12 Fa 56 Sp 0</td>
<td>0 18 Fa 46 Sp 10</td>
</tr>
<tr>
<td>ACC 318</td>
<td>Cost Accounting</td>
<td></td>
<td>19 50 Fa 39 Sp 0</td>
<td>0 50 Fa 34 Sp 12</td>
<td>0 40 Fa 35 Sp 10</td>
<td>0 43 Fa 39 Sp 12</td>
<td>0 43 Fa 39 Sp 12</td>
</tr>
<tr>
<td>ACC 341</td>
<td>Information Systems</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>48 Fa 16 Sp 22</td>
<td>26 Fa 16 Sp 22</td>
</tr>
<tr>
<td>ACC 348</td>
<td>Federal Taxation</td>
<td></td>
<td>17 33 Fa 42 Sp 0</td>
<td>0 76 Fa 44 Sp 0</td>
<td>0 73 Fa 50 Sp 13</td>
<td>0 60 Fa 36 Sp 16</td>
<td>0 57 Fa 33 Sp 16</td>
</tr>
<tr>
<td>ACC 360</td>
<td>Total Quality for Acc</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 365</td>
<td>Con Reg.</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 412</td>
<td>Governmental Acc.</td>
<td></td>
<td>0 35 Fa 0 Sp 0</td>
<td>0 26 Fa 0 Sp 0</td>
<td>0 34 Fa 9 Sp 0</td>
<td>0 25 Fa 0 Sp 0</td>
<td>0 16 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 414</td>
<td>Adv. Accounting Prob</td>
<td></td>
<td>0 39 Fa 40 Sp 0</td>
<td>0 31 Fa 30 Sp 0</td>
<td>0 33 Fa 17 Sp 0</td>
<td>0 26 Fa 21 Sp 0</td>
<td>0 26 Fa 21 Sp 0</td>
</tr>
<tr>
<td>ACC 418</td>
<td>Managerial Accounting</td>
<td></td>
<td>0 0 Fa 24 Sp 0</td>
<td>0 0 Fa 36 Sp 0</td>
<td>0 0 Fa 13 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 19 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 429</td>
<td>Auditing I</td>
<td></td>
<td>0 65 Fa 10 Sp 0</td>
<td>0 31 Fa 24 Sp 0</td>
<td>0 35 Fa 18 Sp 0</td>
<td>0 34 Fa 9 Sp 0</td>
<td>0 22 Fa 28 Sp 0</td>
</tr>
<tr>
<td>ACC 430</td>
<td>Auditing Theory &amp; Resch</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 441</td>
<td>Acc Information Sys</td>
<td></td>
<td>0 29 Fa 39 Sp 0</td>
<td>0 28 Fa 48 Sp 0</td>
<td>0 28 Fa 25 Sp 0</td>
<td>0 23 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 448</td>
<td>Advanced Taxation</td>
<td></td>
<td>0 0 Fa 39 Sp 0</td>
<td>0 0 Fa 39 Sp 0</td>
<td>0 0 Fa 38 Sp 0</td>
<td>0 0 Fa 50 Sp 0</td>
<td>0 0 Fa 32 Sp 0</td>
</tr>
<tr>
<td>ACC 451</td>
<td>Accounting Theory</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 480-482</td>
<td>Special Topics</td>
<td></td>
<td>0 41 Fa 23 Sp 0</td>
<td>0 44 Fa 20 Sp 0</td>
<td>0 68 Fa 27 Sp 0</td>
<td>0 45 Fa 88 Sp 0</td>
<td>0 43 Fa 68 Sp 0</td>
</tr>
<tr>
<td>ACC 485</td>
<td>Independent Study</td>
<td></td>
<td>0 1 Fa 1 Sp 1</td>
<td>0 1 Fa 0 Sp 1</td>
<td>0 1 Fa 0 Sp 1</td>
<td>0 1 Fa 0 Sp 1</td>
<td>0 1 Fa 0 Sp 1</td>
</tr>
<tr>
<td>ACC 490</td>
<td>Internship</td>
<td></td>
<td>3 9 Fa 16 Sp 6</td>
<td>2 13 Fa 13 Sp 3</td>
<td>6 9 Fa 14 Sp 1</td>
<td>4 13 Fa 3 Sp 3</td>
<td>3 12 Fa 3 Sp 3</td>
</tr>
<tr>
<td>ACC 499</td>
<td>Senior Seminar</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 580</td>
<td>Special Topics</td>
<td></td>
<td>0 0 Fa 11 Sp 0</td>
<td>0 11 Fa 3 Sp 3</td>
<td>9 6 Fa 2 Sp 0</td>
<td>1 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 581</td>
<td>Special Topics</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 2 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 582</td>
<td>Special Topics</td>
<td></td>
<td>0 10 Fa 0 Sp 2</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 612</td>
<td>Accounting Function</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 614</td>
<td>Theory of Accounting</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 648</td>
<td>Tax Research</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 650</td>
<td>Internship</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td>ACC 660</td>
<td>Independent Study</td>
<td></td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
<td>0 0 Fa 0 Sp 0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>50 376 Fa 361 Sp 34 394 374 32 444 343 25 385 463 72 402 432</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
# Appendix VI
## Program Enrollment

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>New Students Admitted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal Majors Enrolled</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Area of Emphasis 1:</td>
<td>121</td>
<td>150</td>
<td>146</td>
<td>151</td>
<td>201</td>
</tr>
<tr>
<td>Minors***</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grand Total of Students Enrolled in the Program</td>
<td>121</td>
<td>150</td>
<td>146</td>
<td>151</td>
<td>201</td>
</tr>
<tr>
<td>Graduates of the program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*If known. This information is not completely accurate at this time, as students often do not declare a second major until the junior evaluation or the student has her/his primary major in another college.

**On occasion you may have a student enrolled in your program who is declaring your program as a 3rd major.

***If known. This information is not completely accurate at this time, as students often do not declare minors until the junior evaluation or senior application for graduation.
APPENDIX VII

January 12, 2007

Paul J. Uselding, Dean
Lewis College of Business
107 Corbly Hall
Marshall University
One John Marshall Drive
Huntington, WV 25755-2300

Dear Dean Uselding:

It is my pleasure to inform you that the peer review team recommendation to extend maintenance of accreditation for the undergraduate and master’s degree programs in business offered by Marshall University is concurred with by the Maintenance of Accreditation Committee and ratified by the Board of Directors. Congratulations to you, President Kopp, Provost Denman, the faculty, the students, the staff, and all supporters of the business programs at Marshall University.

One purpose of peer review is to stimulate further continuous improvement of quality programs. As noted in the team report, your School is to be commended on the following strengths and effective practices:

1. The faculty is high quality, energetic, and collegial. As a whole, a high percentage of faculty are full-time, participating, academically qualified, and research active.

2. The new dean has greatly improved funding available for faculty development.

3. The College has an excellent undergraduate advising system.

4. The College launched the Resource Office for Innovation and Entrepreneurship (ROIE). This is an interdisciplinary program for encouraging new ventures and providing incentive to a business plan competition supported by the Tri-State business community.

5. The College developed an executive program utilizing young professionals from the region to serve as role models/mentors to enhance the overall student learning environment and career opportunities.

Additionally, in the interest of continuous improvement, the development of annual maintenance reports provides your school an ongoing opportunity to discuss progress on and updates to the action items within your school’s strategic plan. These annual progress updates are to be retained at your school until 60 days prior to your next on-site review. As identified within the peer review team report, the following items are suggested for incorporation into your ongoing strategic planning initiatives:
1. The revised assurance of learning plan has been well developed. The school must show continuous implementation in conformance with the plan in each of its annual maintenance reports.

2. The source and amount of funds needed to continually implement the strategic plan should be highlighted in each annual maintenance report. Particular attention should be paid to all academic and other non-state-funded initiatives proposed in the current strategic plan.

Marshall University has achieved accreditation for six additional years. The next on-site maintenance review occurs in the fifth year, 2011-12. A timeline specific to your visit year is attached. Please refer to the Maintenance of Accreditation Handbook for more information regarding the processes for maintenance of accreditation. The handbook is evolving and will be updated frequently to provide the most current process improvements. Please monitor the website to make certain that you have the most current version.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business.

Sincerely,

Arthur Kraft, Chair
Board of Directors

c: Stephen Kopp, President
Sarah Denman, Provost
Peer Review Team
    Dannie Harrison, Team Chair
    Berkwood Farmer, Business Member
    Frederick Niswander, Business Member
Richard Cosier, Chair, Maintenance of Accreditation Committee
    Jack Trifts, MAC Liaison
    Sueann Ambron, MAC Reader
January 12, 2007

Paul J. Uselding  
Dean  
Lewis College of Business  
107 Corby Hall  
Marshall University  
One John Marshall Drive  
Huntington, WV 25755-2300

Loren Wenzel  
Professor & Division Head  
Accountancy and Legal Environment  
Lewis College of Business  
Marshall University  
One John Marshall Drive  
Huntington, WV 25755-2300

Dear Dean Uselding and Dr. Wenzel:

AACSB International – The Association to Advance Collegiate Schools of Business and the Accounting Accreditation Committee (AAC) thank you for your Accounting Pre-Accreditation Eligibility Application. I am pleased to inform you that the AAC has carefully reviewed and accepted your Eligibility Application. Furthermore, it is the determination of the Accounting Accreditation Committee that Marshall University may proceed directly to the initial accounting accreditation process, and you are invited to file a letter of application for initial accounting accreditation by March 1, 2007.

A template letter of application for initial accounting accreditation is available online at http://www.aacsb.edu/accreditation/process/process-toe.asp (see Section IV, Initial Accreditation Process Documents). The letter should indicate your anticipated visit timeframe and should be submitted to the Accounting Accreditation Committee with the supporting documentation listed therein.

Upon receipt of your letter of application, the AAC will appoint a Peer Review Team Chair who will provide consultative assistance as you develop your Self-Evaluation Report (SER). Often, this assistance includes an on-site visit during your year of self-evaluation. Please refer to the attached visit schedule for SER deadlines and the corresponding visit timeframes.

As you progress through the accreditation process, the AAC suggests that you give special attention to the following potential areas of concern:

1. The eligibility application cites the LCOB Undergraduate Curriculum & Academic Standards Committee and the LCOB Assurance of Learning Committee as oversight committees to ensure the continuous improvement of accounting degree programs. If any, what processes exist at the accounting department level to ensure continuous improvement specifically across the accounting programs? A focused approach at the departmental level is advised and will be even more important as the accounting program offerings expand beyond the BBA.
2. Criteria for classification of faculty members as Academically Qualified and/or Professionally Qualified lack specificity. The Committee advises that expectations for faculty to maintain status as AQ or PQ be more clearly articulated to specifically address:
   a. the priority and value of different activity outcomes reflecting the mission and strategic management processes,
   b. the quality standards of each activity and how quality is assured, and
   c. the quantity and frequency of activities and outcomes expected.

The Committee notes the existence of specific expectations for faculty intellectual contributions, and suggests that these expectations be incorporated into your AQ/PQ criteria.

3. The Committee notes a low level of diversity within the accounting student body, and suggests that the accounting division find ways to increase the diversity of students enrolling in accounting degree programs.

If you have questions regarding this letter, please contact Juliane Iannarelli, Manager, Accreditation Services, by phone at (813)769-6526 or email at juliane@aacsb.edu. We look forward to receipt of your application so that we can continue working together to achieve your accreditation goals.

Sincerely,

[Signature]

Jerry Strawser, Chair
Accounting Accreditation Committee

c: Stephen J. Kopp, President
   Sarah Deannan, Provost
   Michael Costigan, AAC Liaison
   Jack Wilkerson, AAC Reader
Appendix VIII

**Figure 1**  
Division of Accountancy and Legal Environment Mission Process Flowchart.

- **ACCALE Mission**
- **Marshall University LCOB Mission**
- **CUSTOMER**  
  Employers/Advisory Board Feedback
- Alumni
- **Analyze Mission appropriateness given feedback**
- Accounting Faculty develops/adapts mission for Accounting Program given the above inputs from Division’s Stakeholders
- Revised Mission
- Accounting Faculty Develops Mission Driven Curriculum and Programs
- Accounting Faculty Deliver Mission Driven Programs
- **PRODUCT**  
  Accounting Graduates
- Current industry trends, AICPA, IMA, IIA, NASBA, IASB, FASB, Conferences, Research, Meetings,
Figure 2
Division of Accountancy and Legal Environment AOL Process Flowchart

- Student needs, LCOB needs, LCOB AOL needs
- Division Advisory Board
- Accounting Faculty discuss curriculum for Accounting Program given the above inputs with Division's Advisory Board
- Accounting Faculty Develops Curriculum for Programs - Specify: content coverage, outcomes, etc.
- Accounting Faculty specifies course content and outcomes for each course in the Accounting Programs
- Accounting Faculty who teach specific courses develop the course according to the prescribed content and outcomes
- Measurement of Outcomes, Compare outcomes to learning objectives for AOL and continuous improvement
- Accounting faculty decide how courses can be revised/improved to meet program objectives
- Current industry trends, IASB, FASB, Conferences, Research, Meetings,
- ALL COURSES:
### Appendix IX Chart I – Assessment Summary

**Component Area / Program / Discipline: BBA, Bachelor of Business Administration in Accounting**

<table>
<thead>
<tr>
<th>Component / Course / Program Level</th>
<th>Functional Competency</th>
<th>Person or Office Responsible</th>
<th>Assessment Tool or Approach</th>
<th>Standards/Benchmarks</th>
<th>Results/Analysis</th>
<th>Action Taken</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Functional Decision Modeling (see narrative)</td>
<td>ACC 311, 312, 318, 414, 429, 341, 499 Acc Faculty – J. Archambault, M. Archambault, Conrad, Lockridge, Saunders, Price, Stivason, Wenzel</td>
<td>(Course embedded) Simulation in 318, Homework assignments *Cases *Problems F Rep. Dilemmas</td>
<td>Solutions Manuals &amp; Instructor Solutions</td>
<td>Students Prepare Homework and cases</td>
<td>Instructor grades and returns homework</td>
</tr>
<tr>
<td></td>
<td>Reporting</td>
<td>Acc 312, 499, Acc Faculty - Saunders</td>
<td>Oral &amp; written communication</td>
<td>Formal Format, Public &amp; Speaking, APA Style</td>
<td>Assessment of speeches and written papers</td>
<td>Oral &amp; written comments</td>
</tr>
<tr>
<td></td>
<td>Leverage Technology</td>
<td>Acc 215, 216, 311, 312, 414, 341, 499, 318, 341 Acc Faculty – J. Archambault, M. Archambault, Lockridge, Forget, Conrad, Maheshwari, Saunders, Stivason, Price, Keener</td>
<td>Assignments, electronic tools – Excel, Word, FARS, Simulations (COPE)</td>
<td>Instructor &amp; Publisher solutions</td>
<td>Student turns in graded against solutions</td>
<td>Students pass or fail</td>
</tr>
</tbody>
</table>
## Appendix IX Chart I – Assessment Summary

**Component Area / Program / Discipline: BBA, Bachelor of Business Administration in Accounting**

<table>
<thead>
<tr>
<th>Component / Course / Program Level</th>
<th>Person or Office Responsible</th>
<th>Assessment Tool or Approach</th>
<th>Standards/Benchmarks</th>
<th>Results/Analysis</th>
<th>Action Taken</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interaction</td>
<td>J. Archambault, Lockridge, J. Price, Saunders, Acc 216, 311, 499, 318, 429</td>
<td>Internship evaluation in class homework, team solutions &amp; presentation of simulations &amp; cases</td>
<td>Instructor or publisher solutions, formal public speaking format</td>
<td>Write-up of cases and presentations graded by instructor. Peer Assessment</td>
<td>Instructor assigns grades and offers advice for improvement</td>
</tr>
<tr>
<td>Leadership</td>
<td>Saunders, J. Archambault, Acc 499, 429, 318</td>
<td>Internship evaluation, team solutions and presentations of simulations and cases</td>
<td>Formal public speaking format</td>
<td>Students choose leaders to do presentations</td>
<td>Instructor observes and facilitates team leadership</td>
</tr>
<tr>
<td>Communication</td>
<td>Acc Faculty, Acc 311, 312, 318, 341, 414, 429, 499, 348</td>
<td>Course embedded – rubric Papers, cases, simulations and/or presentations</td>
<td>Instructor or publisher solutions. Formal public speaking standards. APA Style</td>
<td>Students do cases, papers, simulations, and/or presentations</td>
<td>Instructor grades cases papers and simulations. Peers &amp; instructor observe presentations</td>
</tr>
<tr>
<td>Project Management</td>
<td>Acc 318, 429, 499, Saunders, J. Archambault, Lockridge</td>
<td>Papers, cases and/or simulations, presentations</td>
<td>Instructor or publisher solutions. Formal public speaking standards. APA Style</td>
<td>Students do cases, papers, simulations, and/or presentations</td>
<td>Instructor grades cases papers and simulations. Peers &amp; instructor observe presentations</td>
</tr>
<tr>
<td>Professional Demeanor</td>
<td>All Courses</td>
<td>Syllabus, Course embedded</td>
<td>Attendance at Business Career Connections Day Registration with Career Services Integration of Ethical Dilemma Cases in all courses MU Cheating Policy</td>
<td>Require Attendance Require Registration Incorporate in assignments Enforce MU Cheating Policy</td>
<td>Instructor take attendance Instructor College Reg. Cards Grades assigned Observe</td>
</tr>
<tr>
<td>Problem Solving and Decision Making</td>
<td>Note: See Decision Modeling under Functional Competencies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Leverage Technology</td>
<td>All Faculty</td>
<td>Course embedded Syllabus</td>
<td>Instructor Assignments and cases</td>
<td>Students use technology to interact with instructor &amp; classmates</td>
<td>Instructor grading of assignments</td>
</tr>
</tbody>
</table>
Functional Competencies

A. Decision Modeling
   a. Identifies problems, potential solution approaches and related uncertainties
   b. Uses quantitative techniques to explore the likelihood of alternative scenarios
   c. Organizes and evaluates information, alternatives, cost/benefits, risks and rewards of alternative scenarios
   d. Employs model-building techniques to quantify problems or test solutions

B. Risk Analysis
   a. Explains why controls cannot completely eliminate risk of negative outcomes
   b. Identifies risks of negative outcomes (including fraud) for particular scenarios
   c. Describes the pros and cons of controls that mitigate risk of negative outcomes through prevention or detection and correction
   d. Assesses and controls unmitigated risks through, for example, designing, applying, and drawing conclusions from tests

C. Measurement
   a. Identifies what needs to be measured
   b. Appropriately applies a given measurement method
   c. Determines an appropriate, relevant and reliable measure for the intended use
   d. Presents the measurement results objectively using applicable standards of disclosure or reporting

D. Reporting
   a. Lists types of information relevant to a given report
   a. Considers the needs of alternative audiences in preparing written and oral presentations
   b. Using appropriate media, prepares reports with objectivity, conciseness and clarity
   c. Describes work performed and conclusions reached in a manner that enhances the reports' usefulness

E. Research
   a. Employs relevant research skills for locating data
   b. Identifies relevant information such as industry trends, internal performance history, benchmarks, and best practices
   c. Accesses relevant standards, rules, and other information
   d. Develops and uses reasonable guidelines for drawing conclusions in light of conflicting or ambiguous data
Personal Competencies

F. Interaction
   a. Accepts suggestions and guidance of team leaders and other members
   b. Commits to achievement of common goals when working on a team
   c. Interacts and cooperates productively and maturely with others
   d. Recognizes and accommodates the protocols and expectations of teams

G. Leadership
   a. Describes why there is no single, “correct” way to perform as a leader
   b. Recognizes and controls for own biases when receiving input from others
   c. Analyzes potential ways to reach a consensus or compromise from alternative points of view
   d. Facilitates decisions that involve consensus or compromise as appropriate

H. Communication
   a. Expresses information and concepts with conciseness and clarity when writing and speaking
   b. Places information in appropriate context when listening, reading, writing, and speaking
   c. Selects appropriate media for dissemination or accumulation of information
   d. Organizes and effectively displays information so that it is meaningful to the receiving party

I. Project Management
   a. Identifies project goals
   b. Identifies uncertainties related to time and resource requirements for a project
   c. Organizes the various aspects of a project in order to allocate resources for optimum results
   d. Sees projects through the completion or orderly transition

J. Professional Demeanor
   a. Identifies career and personal goals
   b. Identifies ethical dilemmas
   c. Considers the impact of alternative solutions on various stakeholders in an ethical dilemma
   d. Conducts oneself with honesty
K. Problem Solving and Decision Making
   a. Lists information and evidence that is relevant for a problem
   b. Makes valid and reliable evaluations of information, including
      the significance of evidence or facts for problem definition and
      solution
   c. Analyzes the quality of information and evidence, including
      validity, reliability, and significance
   d. Knows when to follow directions, question plans or seek help

   It is also a goal of the BBA – Accounting program to provide
   the student
   with the ability to gain technological competencies to leverage
   throughout their career. Competency in leveraging technology
   is important for both “Functional” and “Personal” competency
   as follows.

A. Functional:
   a. Accesses appropriate electronic databases to obtain
      decision-supporting information
   b. Identifies risks associated with technology and automated
      business processes
   c. Uses technology assisted tools to assess and control risk
      and document work performed
   d. Appropriately uses electronic spreadsheets and other
      software to build models and simulations

B. Personal
   a. Exchanges information using appropriate communication
      technologies such as e-mail, discussion boards and video-
      conferencing
   b. Describes risks and other issues about privacy intellectual
      property rights and security issues related to electronic
      communications
   c. Explores the implications of uncertainties when adopting a
      new technology
   d. Uses technology appropriately to interact with others
# APPENDIX X
## CHART II
### GRADUATE SURVEY

<table>
<thead>
<tr>
<th>Entered Graduate Program</th>
<th>How long to obtain first professional position</th>
<th>Type of Position Public, Ind, Gov, Other</th>
<th>Number of times you've changed companies 6=more than 5</th>
<th>Satisfied with progression of your career</th>
<th>Would you recommend Marshall Accounting program to others</th>
<th>Satisfied with Marshall Preparation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes = 36</td>
<td>Before Grad = 97</td>
<td>Public = 82</td>
<td>None = 47</td>
<td>Yes = 200</td>
<td>Yes = 204</td>
<td>Yes = 196</td>
</tr>
<tr>
<td>No = 176</td>
<td>One Month = 29</td>
<td>Industry = 54</td>
<td>One Time = 26</td>
<td>No = 7</td>
<td>No = 6</td>
<td>No = 10</td>
</tr>
<tr>
<td></td>
<td>Two Months = 16</td>
<td>Gov = 27</td>
<td>Two Times = 27</td>
<td>No response = 5</td>
<td>No response = 2</td>
<td>No Response = 6</td>
</tr>
<tr>
<td></td>
<td>Three Months = 19</td>
<td>Other = 41</td>
<td>Three Times = 337</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Six Months = 1</td>
<td>No response = 8</td>
<td>Four Times = 36</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>One Year = 2</td>
<td></td>
<td>Five Times = 16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Longer = 15</td>
<td></td>
<td>More = 21</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>No response = 33</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
<td><strong>Total = 212</strong></td>
</tr>
</tbody>
</table>

## Employment Summary

<table>
<thead>
<tr>
<th>Employment Summary</th>
<th>Entry Level Accountant = 116</th>
<th>Audit = 32</th>
<th>Finance = 16</th>
<th>Other = 41</th>
<th>No Response = 7</th>
<th>Total == 212</th>
</tr>
</thead>
</table>

64
APPENDIX XI

Master of Science in Accountancy

Students in the Master of Science in Accountancy program will obtain the knowledge and skills that will enable them to become better Certified Public Accountants. They should have improved communication skills, better decision making skills, and the technical accounting knowledge to allow them to enter the public accounting profession at an advanced level. Additionally, they will have earned to the necessary 150 semester credit hours to qualify them to sit for the CPA exam. Students entering the program are expected to possess an undergraduate degree in accounting, or the equivalent. The student electing an emphasis in Accountancy would complete the following program:

Required Courses:

5 Accounting Courses
Accounting 615 - Auditing Theory and Practice / Paperless Audit processes (Spring)
Accounting 618 - Accounting Research-Financial and Auditing (Fall)
Accounting 648 - Tax Research (Fall)
Accounting 699 – Professional Development and Ethics in Accounting (Spring)
Accounting 617 - Advanced Controllership (Fall)

3 Business Courses
Legal Environment 691 - Government and Business Relationships
Economics 630 - Managerial Economics OR Finance OR Marketing – Professional Services
Management 692 – Ethics and Global Aspects of Business

Possible Required or Elective Course
Accounting 650 - Accounting in a Global Environment

Accounting (Any TWO courses)
Accounting 612 - Accounting Functions in Business
Accounting 614 - Theory of Accounting
Accounting 616 - Advanced Income Tax Procedure
Accounting 650 – Special Topics
  Fraud Exam
  Forensic Accounting
  Internal Audit
  State & Local Taxation

Accounting 660 – Independent Study
APPENDIX XI
MS- ACCOUNTANCY (Marshall/SHUFE-China)

1. PROPOSAL

a. PURPOSE OF THE PROJECT
The Division of Accountancy & Legal Environment proposes to establish relations with ShangHai University of Finance and Economics (SHUFE) in order to advertise and market Marshall University and the Master of Accountancy. It is proposed that a cohort of 10 SHUFE accounting graduates be admitted to the MS Accountancy program on a competitive basis. The Division will cooperate with the International Office to bring the first cohort to Marshall University by Fall semester 2008.

b. POTENTIAL EFFECT ON INTERNATIONALIZATION AND STUDENT LEARNING/MOBILITY
The MS – Accountancy program will ultimately enroll 20 - 25 students. Thus, it is proposed that one half of the enrollment in the Master of Science - Accountancy consist of international students from SHUFE and one half domestic students. It is expected that the diversity of backgrounds of the students and the interaction between the students in the cohort will stimulate learning of international accounting and business. The interaction between the students of the cohort will also break down cultural barriers and enhance student understanding of the need for transparent financial reporting in a global economy.

As the economy becomes more global and specifically as China continues to emerge as a global economic power, there will be increased demand for trained accounting and financial professionals. Indeed many companies are seeking U.S. University trained multi lingual financial professionals who understand the Chinese culture.

c. SPECIFIC PROPOSED STUDENT LEARNING OUTCOMES
The objective of the Masters of Accounting is to qualify graduates to sit for the Uniform Public Accountant Exam (CPA). All students in the program regardless of national origin will be qualified to take the C.P.A. exam in the U.S. Therefore, it is expected that graduates of the program will sit for the CPA exam. The students will also acquire the skills necessary to successfully enter the profession of public and/or international accountancy. Those skills include but are not limited to:

- Critical thinking
- Problem solving
- Communication
- Life long learning
- Personal and professional competencies

d. ASSESSMENT OF LEARNING OUTCOMES
The learning outcomes will be assessed using a combination of course embedded and program direct measurements. Certain indirect measures will also be used to determine whether the above proposed learning outcomes have been achieved. The program will be continuously improved by the faculty after observing assessment measures of the above outcomes and consultation with the advisory board and students.
e. **TARGET STUDENT POPULATION**
   The Masters in Accounting will target both U.S. (specifically Marshall undergraduate accounting students) and Chinese (specifically SHUFE undergraduate accounting students) undergraduate accounting students who want to enter the profession of public accountancy in a global economy. As the program matures students from other countries may be targeted.

2. **NEED, VALUE, SUCCESS?**
   Many Chinese students choose English or Australian Universities to continue their education because the opportunities in the US are limited. This program will fill that need while diversifying the student body in the Division of Accountancy and the LCOB. Admitting 10 top Chinese students on a competitive basis will ensure success of the MS Accountancy.
### APPENDIX XI
Marshall University Graduate College
Plan of Study – MBA Accounting Emphasis

<table>
<thead>
<tr>
<th>Student _________________________________</th>
<th>Student No.: ________________________</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Course No.</th>
<th>Hrs.</th>
<th>Course Title (Prerequisite)</th>
<th>Completion Date</th>
<th>Grade</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>BUSINESS FOUNDATIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>----------</td>
</tr>
<tr>
<td>ECN 501</td>
<td>3</td>
<td>Economic Analysis</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 510</td>
<td>3</td>
<td>Financial Accounting</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FIN 510</td>
<td>3</td>
<td>Principles of Business Finance (PR: ACC 510, ECON 501, MGT 500)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MKT 511</td>
<td>3</td>
<td>Marketing and Management</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MGT 500</td>
<td>3</td>
<td>Analytical Methods and Techniques (Statistics/Calculus)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL HOURS</strong></td>
<td>15</td>
<td>(Computer Literacy)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **MBA**                                  |      |                             |                 |       |----------|
| MGT 601   | 3    | Quantitative Methods for Business (MBA Admission) |                 |       |          |
| FIN 620   | 3    | Financial Management        |                 |       |          |
|           |      | (PR: MGT 601, ACC 613)      |                 |       |          |
| ECN 630   | 3    | Managerial Economics       |                 |       |          |
|           |      | (PR: MBA Admission)        |                 |       |          |
| MGT 672   | 3    | Organizational Behavior    |                 |       |          |
|           |      | (PR: MKT 511, GSM Admission) |                 |       |          |
| ACC 615   | 3    | Auditing Theory and Practice | SPRING        |       |          |
| ACC 618   | 3    | Accounting Research        |                 | FALL  |          |
| ACC 648   | 3    | Tax Research               |                 | FALL  |          |
| MKT 682   | 3    | Advanced Marketing Management | MBA Admission |       |          |
| LE 691    | 3    | Government and Business Relationships | GSM Admission |       |          |
| MGT 692   | 3    | Ethics and Global Aspects of Business |                 |       |          |
| ACC 699   | 3    | Professional Development and Ethics | Permission of GSM Academic Advis | SPRING |          |
| ACC 617   | 3    | Controllership             |                 | FALL  |          |
| ACC ELECTIVE** | 3 | ADVISOR APPROVAL | |       |          |
| **TOTAL HOURS**                          | 39   |                           |                 |       |          |

Approved by:

<table>
<thead>
<tr>
<th>Academic Advisor</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Student’s Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Associate Dean</th>
<th>Date</th>
</tr>
</thead>
</table>

Revised 11/06

** From list of approved accounting electives including ACC 612, ACC 613, ACC 614, ACC 616, ACC 617, ACC 650, ACC 660.