Program Review
Marshall University

Date: October 15, 2012
Program: BBA in Accounting
Degree and Title

Date of Last Review: Academic Year 2007-2008

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

Recommendation
Code #: 1
1. Continuation of the program at the current level of activity; or
2. Continuation of the program at a reduced level of activity or 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. Continuation of the program with 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. Development of a cooperative program with another institution or sharing of courses, facilities, faculty, and the like; or
5. Discontinuation of the program

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.)

1. Jeffrey Achembault
   Recommendation: Signature of person preparing the report: ______________________________________________________________________
   Date: 9/17/2012

1. Jeffrey Achembault
   Recommendation: Signature of Program Chair: ______________________________________________________________________
   Date: 9/17/2012

1. Donna Mckee
   Recommendation: Signature of Academic Dean: ______________________________________________________________________
   Date: 10/15/2012

1. Andrea M. Beck
   Recommendation: Signature of Chair, Academic Planning Committee (Baccalaureate programs only) ______________________________________________________________________
   Date: 11/7/2012

1. Elizabeth Long
   Recommendation: Signature of President, Faculty Senate/Chair, Graduate Council: ______________________________________________________________________
   Date: 1/31/2013

Recommendation: Signature of Provost and Senior Vice President for Academic Affairs: ______________________________________________________________________
Date: 1/21/13

Recommendation: Signature of President: ______________________________________________________________________
Date: 4/24/13

Recommendation: Signature of Chair, Board of Governors: ______________________________________________________________________
Date: ________________
College/School Dean’s Recommendation

Deans, please indicate your recommendation and submit the rationale.

Recommendation: Continuation of the program at the current level of activity

Rationale:
(If you recommend a program for resource development identify all areas for specific development)

Continuation of AACSB International accreditation awarded January 2012

The BBA in Accounting is an outstanding degree program preparing students for the challenges they will face in their careers. Most students desire to become Certified Public Accountants (CPAs) and the BBA in Accounting provides the students with the knowledge base, technical and critical thinking skills, and ethical foundation to be successful.

The College of Business is quite proud of the fact the Accounting degree program is held in high regard among accounting professionals throughout the region. This is in large part due to the dedicated faculty and their active involvement in research and in the profession. Especially noteworthy is the faculty’s maintenance of ties with area accounting firms and organizations. Students benefit from these professional relationships as evidenced by student-professional events, guest speakers in accounting classes, internships, and mock interviews. Upon graduation, students exit the program well-prepared and confident to enter the job market or continue on in graduate school.

Because of the program’s success, reputation, and recruitment and retention efforts, the number of accounting majors has increased each of the past three years. Although not at a critical point, yet, the addition of at least one faculty line will be necessary in the next few years in order to manage the plan of study with increasing course enrollments. Currently, the Division of Accountancy and Legal Environment also provides service courses for other degree programs in the college and across campus. As these programs grow, additional strain will be placed on the accounting program adding proof for the need of additional faculty lines. Additional resources for software, professional exams, and travel will be needed in the not-too-distant future, also, as the program continues to grow. Finally, additional space allocation will be needed as student enrollment and faculty lines grow.

_________________________  _____________
Deanna Mader, Ph.D.  October 15, 2012
Signature of the Dean  Date
Marshall University
Program Review

For purposes of program review, the academic year will begin in summer and end in spring.

Program: BBA in Accounting

College: College of Business

Date of Last Review: Academic Year 2007 - 2008

I. Accreditation Information

1. Name of Accrediting Organization

   AACSB International - The Association to Advance Collegiate Schools of Business

2. Date of Most Recent Self-Study and Accreditation Visit

   Self-Study: June 1, 2006-May 31, 2011
   Accreditation Visit: November 6-8, 2011

3. Accreditation Status: (regular, probationary, etc.)

   Regular accreditation extended through 2016-2017

4. Accrediting Organization’s Report: This should include and most recent action taken by the program’s accrediting body. Also, provide any significant findings from your most recent self-study and accreditation visit. If weaknesses or deficiencies were noted, please explain how these are being addressed.

   The report from the accreditation visit is attached as Appendix VII. Marshall University was commended on the following strengths and effective practices:
   a. The Division benefits from thoughtful leadership provided by the new Division Head.
   b. Faculty support for the new Division Head is commendable. A strong collegial working relationship exists among the faculty. For example, with the advice and financial support of the Accountancy Advisory Council, the new graduate program in Accountancy was developed. The specialized master’s program was started with minimal university financial support. The faculty and Council members believe graduate education is a professional responsibility. Thus, the private sector provided significant financial support. Enrollments in the master’s program support its financial viability and market receptiveness, and the students and State ultimately benefit.
c. The Team spent time with students from the undergraduate capstone course and was impressed by their candidness and appreciation of the closeness that exists between them and the faculty, which is more often found in private institutions.

The following suggestions for continuous improvement are included in the report:

a. The Division should continue refining its learning goals/objectives and provide documentation of changes made resulting from AOL assessments, where necessary. (Standards 16 and 42: Assurance of Learning)

b. In the spirit of continuous improvement, the Division should review and strengthen its process used to classify faculty intellectual contributions as basic, applied, and pedagogical research. Also, the Digital Measures system should be carefully re-evaluated to ensure faculty intellectual contributions are correctly entered in Table2-1. (Standard 4: Continuous Improvement)

c. In the spirit of continuous improvement, the Division should review and strengthen its maintenance of qualification definitions for AQ faculty, particularly related to the overall quality of peer-reviewed journals. (Standards 2, 10 and 35: Faculty Qualifications and Intellectual Contributions)

d. The Division should carefully monitor its AQ/PQ faculty deployment for both the undergraduate and graduate programs. (Standard 10: Faculty Qualifications)

e. The Division should reconsider the breadth of its published mission statement. (Standard 31: Accounting Mission Statement)

f. Policies and procedures for Division budgeting and financial controls need to be formalized. (Standard 5: Financial Strategies)

The Division continues to refine its AOL process, including learning outcomes, AOL assessments, and resulting changes to programs. The Division is working with the HLC Open Pathways Quality Initiative Project and has carefully considered changes to its AOL processes. Improvements have been made in identifying learning outcomes, the timing of assessment activities, and the establishment of benchmarks. The most recent review by Marshall University considered the program excellent.

The second and third suggestions for continuous improvement are being addressed jointly by the College of Business (COB) as a whole. The COB is developing a process to consider the quality of peer-reviewed journals and the determination of AQ (academically qualified) and PQ (professionally qualified) faculty. This process began in Spring 2012 and should be complete in the Fall 2012 semester. Standards for AQ and PQ faculty have been revised. High-quality peer-reviewed journals will be identified. Controls will also be implemented over the classification of intellectual contributions by quality and by type (basic, applied or pedagogical). Once these
processes are in place Digital Measures will be re-evaluated and necessary revision to assure proper reporting will be made.

The Division continues to monitor faculty deployment. Professors with professional experience are assigned to professionally-sensitive courses whenever possible. The Fall 2012 assignments achieve this objective in the key areas of taxation, auditing, systems and ethics in both the undergraduate and graduate programs.

The Division will review its mission statements with the Accounting Advisory Board in Fall 2012. The report’s recommendation was generated by open discussion with the Division over concerns the Board has had with the focus of the MS in Accountancy program on careers in public accounting. The MS in Accountancy was developed in consultation with the Accounting Advisory Board to develop skills needed to succeed in public accounting while providing the semester credit hours needed to qualify to become a CPA. The MS in Accountancy is designed to complement the BBA with an accounting major. The Division will seek to strike a balance between targeting the MS on satisfying the needs of students who wish to qualify to take the CPA exam and satisfying the needs of all accounting students who seek to obtain a graduate degree in professional accounting.

The Division has been improving the flow of financial information by receiving copies of monthly reports on a timely basis. This improved flow will allow better planning and monitoring of financial resources.

II. Adequacy of the Program

5. Assessment Information: NOTE: This section is a summary of your yearly assessment reports.

   a. Provide summary information on the following elements. Please include this information in Appendix III.
   - Your Program’s Student Learning Outcomes
   - The assessment measures used to assess student performance on these outcomes
   - The standards/benchmarks your program has set for satisfactory performance on the outcomes
   - The results/analysis, i.e. actual student performance on each outcome
   - Actions your program has taken to improve student learning based on the aforementioned results/analysis.

Student learning outcomes and the assessment program are summarized in Appendix III. Student learning outcomes include accounting research, technology usage, core knowledge, communication, critical thinking, and diversity. To date, results have been evaluated in comparison with prior performance in the spirit of continuous improvement. During Spring 2012, benchmarks were established as a component of the HLC Open
Pathways Quality Initiative Project. These benchmarks are set at a high level to represent the performance expected of professional accountants and to encourage the Division to maintain a program of continuous improvement. These benchmarks are reflected in Appendix III, though they have not yet been included in annual assessment reports.

b. **Other Learning and Service Activities**: Provide a summary of learning and service activities not covered explicitly in Section a.

Not applicable

c. **Plans for Program Improvement**: Based on assessment data, provide a detailed plan for program improvement. The plan must include a timeline.

The Division has worked closely with its Advisory Board during the past ten years or so to identify skills that students need to develop in order to succeed in the profession and to incorporate those skills into the accounting curriculum. The assessment plan has been developed to provide feedback on those skills. This feedback is being used to continually improve the accounting curriculum. The following improvements are currently being monitored:

<table>
<thead>
<tr>
<th>Course(s)</th>
<th>Student Learning Outcome</th>
<th>Action</th>
<th>Implement</th>
<th>Review</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 311, 312</td>
<td>Accounting Research</td>
<td>Include minimum one AR assignment per chapter, plus note assignment in ACC 312</td>
<td>Fall 2009</td>
<td>Fall 2012</td>
</tr>
<tr>
<td>ACC 216, 311, 312, 414</td>
<td>Technology Usage: Excel</td>
<td>Integrate consistent development of Excel skills from course to course</td>
<td>Spring 2009</td>
<td>Fall 2010, 2012</td>
</tr>
<tr>
<td>All ACC</td>
<td>Technology Usage: Excel</td>
<td>Adopt Division Excel Policy</td>
<td>Spring 2009</td>
<td>Fall 2010, 2012</td>
</tr>
<tr>
<td>ACC 311, 312</td>
<td>Core Knowledge: Accounting</td>
<td>Include more assignments where students must determine ending balance</td>
<td>Spring 2011</td>
<td>Fall 2012</td>
</tr>
<tr>
<td>ACC 341</td>
<td>Core</td>
<td>Increase emphasis</td>
<td>Spring</td>
<td>Fall</td>
</tr>
</tbody>
</table>
Knowledge: Accounting on ER diagrams.

<table>
<thead>
<tr>
<th>Course</th>
<th>Knowledge: Accounting</th>
<th>Description</th>
<th>Year 1</th>
<th>Year 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACC 414</td>
<td>Core Knowledge: Accounting</td>
<td>Assess most rubric components using exam question on consolidation of U.S. company to assure students can concentrate on basics during assessment. International currency adjustments will be assessed separately.</td>
<td>Spring 2011</td>
<td>Fall 2012</td>
</tr>
<tr>
<td>ACC 429</td>
<td>Core Knowledge: Accounting</td>
<td>Emphasize materiality judgments more.</td>
<td>Spring 2011</td>
<td>Fall 2012</td>
</tr>
<tr>
<td>All ACC</td>
<td>Written Communications</td>
<td>Focus assignments on letters and memos to professionals and clients.</td>
<td>Spring 2010</td>
<td>Fall 2011, 2013</td>
</tr>
</tbody>
</table>

The BBA AOL Program Schedule for the 5-Year period November 2011 – November 2016

1. The **General/Core Knowledge** Learning Goal
   A. **Current Loop (3): Fall 2010—Spring 2013**
      1. Data collected Fall 2010, Spring 2011, Spring 2012
      2. Data Prepared for Faculty Review: Summer 2012
      3. Faculty Review Data & Close the Loop: 2012/13
   B. **Loop 4: 2013/4—Fall 2015**
      1. Data collected during 2013/4 and 2014/5
      2. Faculty Review Data & Close the Loop: Fall 2015

2. The **Written Communications** Learning Goal
   A. **Loop 3: Fall 2011–Fall 2013**
      1. Collect Data during Fall 2011–Spring 2013
      2. Assessment Day Workshop April 2013: Review and discuss the **Writing for the Workplace** course and the new English 201 Gen Ed course for all LCOB students
      3. Generate aggregate sample results: Summer 2013
      4. Faculty Review Data & Close the Loop: Fall 2013
   B. **Loop 4: Spring 2014–Spring 2016**
      1. Close the Loop at the Spring 2016 Assessment Day Writing Workshop
3. The **Oral Communications** Learning Goal  
   **A. Loop 3: Calendar Year 2012**  
   1. Collect data in Spring 2012 in MGT 460 (BBA Capstone), ECN Capstone, and others  
   2. Generate aggregate sample results: Summer 2012  
   3. Faculty Review the Data: Fall 2012  
   4. Close the Loop: BBA Capstone Instructors AOL Meeting, Fall 2012  

   **B. Loop 4: Calendar Year 2014**  
   1. Collect data in Spring 2014 in MGT 460 (BBA Capstone), ECN Capstone, and others  
   2. Generate aggregate sample results: Summer 2014  
   3. Faculty Review the Data: Fall 2014  
   4. Close the Loop: BBA Capstone Instructors AOL Meeting, Fall 2014  

4. The **Problem-Solving & Critical Thinking** Learning Goal  
   **A. Loop 3: Fall 2011-Spring 2013**  
   2. Collect data in MGT 460 in Fall 2011 and Fall 2012  
   3. Generate aggregate sample results: Spring 2013  
   4. Faculty Review Data & Close the Loop: Spring 2013, at the Assessment Day CT Assessment Workshop  

   **B. Loop 4: Fall 2013-Spring 2015**  
   2. Collect data in MGT 460 in Fall 2013 and Fall 2014  
   3. Generate aggregate sample results: Spring 2015  
   4. Faculty Review Data & Close the Loop: Spring 2015, at the Assessment Day CT Assessment Workshop  

   **d. Graduate Satisfaction:** Provide evidence and results of follow-up studies to indicate graduate satisfaction with the effectiveness of the educational experience they received in your program. Indicate the number of individuals surveyed or contacted and the number of respondents.

The Division has actively sought feedback from alumni and other professionals as we reviewed our undergraduate and graduate programs during the past ten years or so. This feedback has been gathered through meetings with the Accounting Advisory Board and, more informally, through interaction during professional events such as meetings of Beta Alpha Psi or the Huntington Chapter of the West Virginia Society of Certified Public Accountants. Results of this feedback have been extensively incorporated into our program.

Professionals were concerned that our graduates were not as proficient with technology as they could be. We incorporated Excel and accounting research assignments throughout our curriculum to improve skills. Database software has been emphasized more in Accounting Information Systems and audit software has been integrated into our auditing course.
Concerns have also been expressed over communication skills. A written or oral communication activity is now included in all required courses in the accounting major. Written communication has received the most attention and assignments have focused on professional memos and letters to clients.

Several professionals were further concerned that graduates were not prepared to assume professional roles in organizations. Weaknesses were evident in the interview process and graduates were slow to assume leadership roles upon employment. Beta Alpha Psi has emphasized professional development activities, though not all students are eligible for membership. Other opportunities for professional interaction are emphasized as well. Student Night of the Huntington Chapter of the West Virginia Society of Certified Public Accountants is held each fall. Many students network with professionals during this meeting. Beginning Fall 2011, we organize a day in which students can tour a professional office and meet with professionals in Huntington or Charleston. ACC 499, Professionalism and Ethics Seminar, has been developed as our capstone experience to expose students to professional situations and consider appropriate, ethical responses.

The Division concluded that the BBA program does not provide adequate opportunity to fully develop the above skills. The MS in Accountancy has been designed to complement the BBA and more fully prepare students for professional responsibilities.

Recent feedback about the program has been very positive. Professionals have been pleased with the performance of recent graduates. The Division Head and other faculty have observed at least ten alumni comment during the past two years about how well the program prepared them for their careers. Some of these alumni have spoken in public at Beta Alpha Psi meetings or recruiting events. Others have been made in private conversations. In all cases, the feedback has been positive.

The Division has been implementing control systems to monitor student outcomes and continues to do so. The assessment program has been implemented to measure learning outcomes identified during the extensive review of the program described above. Beginning Spring 2011, exit surveys have gathered student contact and employment information. This exit survey has been kept separate from any attempt to measure graduate satisfaction in order to encourage more complete disclosure of the contact and employment information.

During 2008-2009, an attempt was made to electronically survey alumni about professional development activities subsequent to graduation. The response rate was very low. Our contact information contains many Marshall email addresses. Many alumni do not seem to utilize their Marshall email, directly or indirectly. Efforts are underway to update our database and to establish a presence on Facebook. This process has been developing more slowly than expected. Our hope is to concentrate on this more during the coming year. As a result, our ability to remain in contact with alumni, through surveys, newsletters and other efforts, will be greatly improved.
e. Attach the previous five years of evaluations of your assessment reports provided by the Office of Assessment. Letters from the Assessment Office are included in Appendix VI.

6. Previous Reviews: State the last program review action by the Marshall University Board of Governors.

At its meeting of April 23, 2008, the Marshall University Board of Governors recommended that the BBA in Accounting continue at its current level of activity.

7. Identify weaknesses and deficiencies noted in the last program review and provide information regarding the status of improvements implemented or accomplished.

In its review, submitted in academic year 2007 – 2008, the BBA in Accounting said that "most of the threats to the program have to do with resource allocation to the division that is beyond the division’s control." The report noted that private funds had to be raised from the professional community to obtain the software necessary to enhance their students' research capabilities and skills. The review noted that Career Services did not provide adequate support to help their students obtain employment and that the program was in the process of bringing placement of business and accounting graduates in house.

The Division continues to suffer from resource allocation and continues to rely on raising funds from the professional community to satisfy program needs. The Division has continued to raise sufficient funds to obtain the software necessary to enhance students' research capabilities and skills. These funds are currently being supplemented by the funds generated from online teaching. In addition, funds have been pledged to finance the upgrade of the Corbly Hall 106 classroom. This classroom will provide the technology and environment to support student development of professional skills.

Career Services has worked with the Division and professionals to better meet student needs. That said, communication about interviews during Fall 2012 was slowly distributed from Career Services to the Division. Faculty members have struggled to timely encourage students to sign up for interviews as a result. These issues will be addressed to better meet student needs during future interviews. The Division implemented a mentoring program in which faculty and students discuss career plans and how best to prepare for those careers. Beta Alpha Psi continues to provide opportunities for students to network and develop placement skills. Accounting students are required to complete LCOB 200: Career Exploration Skills. This one semester credit hour course has the following catalog description: “Students will develop skills to prepare themselves
for internships and careers in business through resume writing, interviewing, and job search strategies.” These steps have combined to provide sufficient support to help students obtain employment. The Division continues to closely monitor placement issues and to work with Career Services and the Accounting Advisory Board to create the best opportunities possible for our students.

8. **Current Strengths/Weaknesses:** Identify the strengths and weaknesses of the program. Describe program plans for removing the weaknesses.

The professional community is actively engaged in education at Marshall University. Members of the Advisory Board have worked closely with faculty to develop the accounting curriculum. Beta Alpha Psi provides networking opportunities and develops leadership skills through community service. Numerous internships are available in a variety of professional settings. Marshall University is surrounded by an excellent environment in which students can grow as professionals.

The Kappa Phi chapter of Beta Alpha Psi continues to be very active. Chapter meetings host a variety of professional speakers that inform students about a number of career choices and provide networking opportunities. The chapter is active in community service, especially with its VITA site that serves approximately 100 clients per year. The chapter also hosts the Ramen Noodle Cookoff to raise money for causes, such as relief for Haiti. Members regularly attend and present at regional and national meetings. At the 2010 national meeting, the chapter was one of 10 chapters to receive the Diversity Award and one of 15 chapters to receive the Gold Chapter Award. Kappa Phi has been recognized as a superior chapter each year of its existence.

The accounting curriculum provides a strong foundation for professional success and is delivered by a highly qualified faculty. The staff includes a mixture of academically qualified faculty with terminal degrees who are active in intellectual contributions and professionally qualified faculty who combine professional practice and teaching. Students are exposed to a variety of perspectives throughout their program. The curriculum stresses foundational accounting concepts in the required courses. These courses are designed to assist students in passing a professional exam, such as the CPA or CMA exams. These exams stress the accounting knowledge that any professional accountant should know. The courses develop critical thinking skills while developing this knowledge.

Professional skills are also developed in the accounting curriculum. Excel spreadsheets and research using the Accounting Standards Codification database are stressed, when appropriate, throughout the curriculum. The BBA intentionally sets the foundation for skills developed further in the MS in Accountancy for those students choosing to complete both programs. At the
same time, the BBA is designed to provide appropriate knowledge and skills for students to succeed in any career in accounting.

Two electives are also required in the accounting program. Elective courses are designed to add skills useful in a variety of careers from public accounting (including audit or tax services) or private or governmental accounting (including cost analysis or internal audit).

The Division continues to suffer from resource allocation. In particular, salaries offered to new faculty continue to be significantly below market. Several candidates during the past three years have declined opportunities at Marshall University on the basis of salary. These candidates either received significantly higher offers from other universities or are currently earning a significantly higher salary. The Division has declared failed searches in 2011 and 2012. The Division is having difficulty attracting faculty with well-developed specialized knowledge to offer elective courses in topics such as forensic accounting or strategic cost management. The inflow of highly qualified faculty is critical to the continued success of the accounting program.

III. Viability of the Program: Provide a narrative summary in each of the following sections in addition to the appendices.

1. Program Enrollment: Summarize data indicating the number of new students admitted, number of principal majors enrolled from your college, number of second majors, the number of students enrolled as majors from other colleges (i.e., College of Education specialization majors), the number of minors, and the number of graduates for the program for each of the past five years. (Appendix IV, which supports this section, will be supplied to you by the Office of Assessment, in conjunction with the Office of Institutional Research).

Program enrollment remains strong. During the most recent three years, which have comparable data, the total number of students has increased nearly 10 percent. This increase is concentrated among freshmen and sophomore students. This growth demonstrates the interest students have in the accounting program and the need to maintain a highly qualified faculty sufficient to meet that need.

An increase in the number of accounting majors may require additional faculty resources. Several courses currently are close to full each semester, particularly senior level required courses in which only two sections are each year. An increase in enrollment may require a third section to be offered. Already, four sections of ACC 311, Intermediate Accounting, will be offered in 2012-2013, instead of the three sections that have been offered in prior years. Both sections in Fall 2012 were larger than desired and more than one section of students is anticipated in Spring 2013. ACC 311 is the first course in a sequence of required
financial and auditing courses and is the first course to experience the increase in students.

2. The Office of Assessment will provide trend lines for total number of students enrolled in the program and number of graduates (Figure 1) for the period of the review.

During the review period, the number of graduates fluctuated between 31 and 46. The number of graduates is expected to increase in future years as current freshmen and sophomores complete the program of study.

IV. Necessity of the Program: Provide a narrative summary for each of the following items in addition to requested appendices.

1. Graduates: Provide information on graduates in terms of places of employment, starting salary ranges (where appropriate and known), number employed in field of specialization, and/or acceptance into baccalaureate or graduate programs. (NOTE: Do not identify students by name.) Include this information in Appendix V.

Division faculty keep close contact with many students and alumni. Many graduates find employment at accounting firms, corporations, or government agencies, both locally and nationally. Starting salaries typically range from $30,000 to $50,000 per year.

Professionals are required to complete 150 semester credit hours of education to take the CPA exam and/or become a CPA. A large portion of students continue their studies in graduate programs as a result.

Beginning Spring 2011, the Division began surveying graduating students about employment and post-employment contact information. The results of these surveys are reported in Appendix V.

2. Job Placement: If the job placement rate reported above is low, can a course of action be identified that would improve this situation? Provide a summary of procedures utilized by the institution to help place program graduates in jobs or additional educational programs. Include activities supported by both the student’s academic department as well as the institution’s placement office. This summary should include the institution’s procedures and program organization for continuing contact and follow-up with graduates.
Accounting graduates generally have a high job placement rate. Many students work with Career Services to find employment. Several accounting firms and other organizations interview on campus each year.

Accounting firms and several other organizations regularly hire interns. Students are encouraged to participate in internships by Division faculty. Internships develop professional skills beyond what students learn in classrooms and often lead to employment opportunities upon graduation. Nine students who graduated during the 2011-2012 academic year reported having internship experience.

Beta Alpha Psi provides networking experiences that students use to develop job opportunities. Professionals are regularly invited to speak at meetings. A “Meet the Professionals” night is held each year, where representatives from several firms meet with students to discuss career opportunities. This night has been recently expanding to include more corporations in addition to public accounting firms. Beta Alpha Psi also frequently tours firms and other organizations. Beginning Fall 2011, events are planned to tour several firms on one day. In 2011, firms in Charleston were visited. Huntington firms were visited in 2012 and plans are to rotate between cities each year. Beta Alpha Psi also provides networking opportunities through annual golf scrambles and banquets. Students active in Beta Alpha Psi have a history of excellent job placement opportunities.

Faculty mentor students to supplement the professional advisors. Students of all grade levels are encouraged to meet with their mentor each semester. (Students are required to meet while enrolled in one junior and one senior class to review their communication portfolio as part of the assessment process.) Mentors typically discuss career plans with students and provide advice about elective courses that may be useful to that plan and encourage students to become active in internships and Beta Alpha Psi. Plans are often discussed as how best to complete 150 semester credit hours to qualify for the CPA. The overall goal of mentoring is to better prepare students to transition to a professional career in accounting.

Job placement rates seem to have declined somewhat in the current weak economic environment. In Spring 2012, of 18 graduating seniors surveyed, 4 had no plans for employment or continuing education and 2 did not respond. In contrast, only 2 of 15 Fall graduating seniors had not made plans. Alternatively, the decline in placement rate may be due to a decline in student abilities among the most recent graduating class. (See Appendices I and II for details.) The Division will closely monitor job placement and continue to work with professionals to assure ample opportunities for graduates.
Appendix I
Students' Entrance Abilities for Past Five Years of Graduates: BBA in Accounting

<table>
<thead>
<tr>
<th>Year</th>
<th>N</th>
<th>Mean High School GPA</th>
<th>Mean ACT</th>
<th>Mean SAT Verbal</th>
<th>Mean SAT Quantitative</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 – 2008</td>
<td>44</td>
<td>3.69</td>
<td>22.88 (n = 39)</td>
<td>527.16 (n = 14)</td>
<td>527.19 (n = 14)</td>
</tr>
<tr>
<td>2008 – 2009</td>
<td>31</td>
<td>3.47 (n = 30)</td>
<td>23.20 (n = 30)</td>
<td>478.60 (n = 7)</td>
<td>505.70 (n = 7)</td>
</tr>
<tr>
<td>2009 – 2010</td>
<td>46</td>
<td>3.53</td>
<td>22.89 (n = 38)</td>
<td>525.80 (n = 12)</td>
<td>552.50 (n = 12)</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>40</td>
<td>3.72</td>
<td>23.34 (n = 32)</td>
<td>523.20 (n = 19)</td>
<td>566.30 (n = 19)</td>
</tr>
<tr>
<td>2011 - 2012</td>
<td>33</td>
<td>3.42</td>
<td>22.00 (n = 27)</td>
<td>516.30 (n = 8)</td>
<td>498.80 (n = 8)</td>
</tr>
</tbody>
</table>

*Expand table as needed.*
Appendix II
Exit Abilities for Past Five Years of Graduates: BBA in Accounting

<table>
<thead>
<tr>
<th>Year</th>
<th>N</th>
<th>Mean GPA</th>
<th>Licensure Exam Results</th>
<th>Certification Test Results</th>
<th>Other Standardized Exam Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 – 2008</td>
<td>44</td>
<td>3.27</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2008 – 2009</td>
<td>31</td>
<td>3.28</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2009 – 2010</td>
<td>46</td>
<td>3.31</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>40</td>
<td>3.42</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>2011 - 2012</td>
<td>33</td>
<td>3.11</td>
<td></td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Expand table as needed.
## Appendix III
### Assessment Summary
Marshall University

Assessment of the Program’s Student Learning Outcomes
5 year summary

### Component Area/Program/Discipline: BBA in Accounting

<table>
<thead>
<tr>
<th>Program’s Student Learning Outcomes</th>
<th>Assessment Measures (Tools)</th>
<th>Standards/Benchmark</th>
<th>Results/Analysis</th>
<th>Action Taken to improve the program</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting Research</td>
<td>GAAP Research Assessment Rubric</td>
<td>ACC 312 (Point 1): At least 95% of students score at the Fair level or higher. ACC 414 (Point 2): At least 95% of students score at the Good level or higher.</td>
<td>Spring 2008-Spring 2010 between 16 and 29 percent of students scored poor in each attribute.</td>
<td>Minimum of one assignment per chapter in ACC 311 and 312, plus note assignments in ACC 312.</td>
</tr>
<tr>
<td>Technology Usage: Excel</td>
<td>Excel Assessment Rubrics</td>
<td>ACC 318 (Point 1): At least 90% of students score at Needs Improvement or higher. ACC 414 (Point 2): At least 90% of students will score Excellent.</td>
<td>Up to 30 percent of students score poor in each attribute.</td>
<td>Consistent development of Excel skills agreed to from ACC 216, 311, 312, and 414. Common Excel Policy adopted.</td>
</tr>
<tr>
<td>Core Knowledge: Business</td>
<td>ETS Major Field Test</td>
<td>ETS: Students score above national average.</td>
<td>Students consistently score above national average.</td>
<td>No action taken.</td>
</tr>
<tr>
<td>-------------------------</td>
<td>---------------------</td>
<td>---------------------------------------------</td>
<td>----------------------------------------------------</td>
<td>------------------</td>
</tr>
<tr>
<td>Rubrics developed for each required course</td>
<td>Core Courses (Point 1): At least 90% of students will score Professional or higher.</td>
<td>Weak results reported in certain aspects of ACC 312, 318, 341, 414, and 429.</td>
<td>Instructors identified adjustments to courses to improve student learning. (ACC 318 has had no adjustments until new faculty in place in 2012.)</td>
<td></td>
</tr>
<tr>
<td>Gleim CPA Assessment Quiz</td>
<td>Gleim (Point 2): Average score at least 50%.</td>
<td>Gleim: Average scores range from approximately 33 to 60 percent, with most around 50 percent.</td>
<td>Gleim: No action taken. Results continue to be monitored.</td>
<td></td>
</tr>
<tr>
<td>Written Communications</td>
<td>Oral Communications</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------------</td>
<td>---------------------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Written Communication Assessment Rubric</td>
<td>Oral Communication Assessment Rubric</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual Communication Proficiency Evaluation Form</td>
<td>Annual Communication Proficiency Evaluation Form</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Core courses (Point 1): At least 70% of students score Proficient or higher.</td>
<td>ACC 341, LE 308 (Point 1): At least 70% of students score Proficient or higher.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ACC 499 (Point 2): At least 90% of students score Proficient or higher.</td>
<td>ACC 499 (Point 2): At least 90% of students score Proficient or higher.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2009: Grammar, documentation, and organization</td>
<td>Fall 2009: Faculty general pleased with results.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2011: Only documentation average greater than 2</td>
<td>Fall 2009: Assessment results again satisfactory.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2011: Faculty agree to focus assignments on letters and memos to professionals and clients. COB to add English course.</td>
<td>Some concern over weak introductions and conclusions.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2011: ENG 201 and 204 to be added to curriculum. Faculty agree to provide examples of documentation and urge students to seek resources in library and writing center if needed.</td>
<td>Fall 2009: Dr. Lankton agrees to assess presentations in ACC 341. Professor Simpson developed an Oral Presentation Guide for ACC 499.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Critical Thinking</td>
<td>Business Critical Thinking Skills Test</td>
<td>Critical Thinking Grid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>------------------</td>
<td>---------------------------------------</td>
<td>------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACC 341 (Point 1): At least 80% of students score Satisfactory or higher.</td>
<td>Fall 2009: Inductive Reasoning a potential weakness.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACC 429 (Point 2a): At least 90% of students score Satisfactory or higher.</td>
<td>Fall 2011: Critical thinking grid improved in all categories except assumptions and implications. Averages in all components still between “satisfactory” and “below satisfactory.” Results of critical thinking test declined. Evaluation and deduction again weakest areas. Faculty teaching upper division courses agree student ability seems to be less than those of a few years ago.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACC 499 BCTST (Point 2b): At least 90% of students score High.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Diversity</td>
<td>Diversity Concepts Matrix</td>
<td>Diversity Concepts Matrix updated in Fall 2011.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Business Attitudes Inventory</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>LE 308 (Diversity Rubric added Fall 2012) (Point 1): 90% of students score Proficient or higher.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>ACC 499 BAI (Point 2): Average score greater than 30 (range of Desirable Attitude).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fall 2009: Faculty requested to add critical thinking assignments and to provide feedback on logic. Critical thinking to be stressed in revised general education.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Fall 2011: Faculty agree to provide more unstructured material in assignments and to ask more “why” and “explain” type questions to supplement structured material.</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Faculty agreed to administer Business Attitudes Inventory beginning Spring 2012.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Appendix IV
Program Enrollment: BBA in Accounting

<table>
<thead>
<tr>
<th>Students</th>
<th>Year 1 2007-2008</th>
<th>Year 2 2008-2009</th>
<th>Year 3 2009-2010</th>
<th>Year 4 2010-2011</th>
<th>Year 5 2011-2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principal Majors Enrolled No Area of Emphasis</td>
<td>165</td>
<td>146</td>
<td>217</td>
<td>226</td>
<td>243</td>
</tr>
<tr>
<td>Second Majors Enrolled*</td>
<td>2</td>
<td>7</td>
<td>11</td>
<td>9</td>
<td>6</td>
</tr>
<tr>
<td>Third Majors Enrolled:**</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minors***</td>
<td></td>
<td>4</td>
<td>2</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Grand Total of Students Enrolled in the Program</td>
<td>167</td>
<td>153</td>
<td>232</td>
<td>237</td>
<td>254</td>
</tr>
<tr>
<td>Graduates of the program</td>
<td>44</td>
<td>31</td>
<td>46</td>
<td>40</td>
<td>33</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.
Figure 1. Trend Line for Total Enrollment and Program Graduates: BBA in Accounting
## Appendix V

### Job and Graduate School Placement Rates: BBA in Accounting

<table>
<thead>
<tr>
<th>Year</th>
<th># of graduates employed in major field</th>
<th># of graduates employed in related fields</th>
<th># of graduates employed outside field</th>
<th># of graduates accepted to Graduate Programs</th>
<th># of graduates not accounted for</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007 – 2008</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>44</td>
</tr>
<tr>
<td>2008 – 2009</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>31</td>
</tr>
<tr>
<td>2009 – 2010</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>46</td>
</tr>
<tr>
<td>2010 – 2011</td>
<td>7</td>
<td></td>
<td>14</td>
<td></td>
<td>19</td>
</tr>
<tr>
<td>2011 - 2012</td>
<td>9</td>
<td></td>
<td>15</td>
<td></td>
<td>9</td>
</tr>
<tr>
<td>Five –Year Total</td>
<td>16</td>
<td></td>
<td>29</td>
<td></td>
<td>149</td>
</tr>
</tbody>
</table>
Appendix VI
Assessment Letters

MARSHALL UNIVERSITY
www.marshall.edu

Office of Assessment & Program Review

June 20, 2012

Dr. Jeffrey Archambault, Chair
Accountancy and Legal Environment
College of Business

Dear Jeff:

The University Assessment Committee and I have completed our evaluation of the BBA in Accountancy’s assessment of student learning. This letter will provide general comments and suggestions for improvement. I have included the scoring rubric we used to evaluate your assessment report in a separate document.

For the most part, your program’s learning outcomes emphasize higher levels of thinking. However, some are not written in measurable terms, e.g. “students will acquire knowledge...,” so it is difficult for the reader to tell the level of cognition at which you expect students to perform relative to this outcome. Your outcome/course map is comprehensive and clear. As in past years, you report data in such a way that relative strengths and weaknesses can be easily identified. Your report also shows that your faculty carefully analyze the data, use them to inform program improvement, and then assess the changes that have been put into place.

During the coming academic year, it will be important that you follow the plan you developed as part of the first two activities of the Open Pathways Demonstration Project. The project’s steering committee will provide more feedback regarding next steps in that project at summer’s end. If you have questions or concerns, please let me know.

Sincerely,

Mary E. Reynolds

Mary E. Reynolds
Director of Academic Assessment

C: Dr. Chong Kim, Dean, COB
Dr. Jeffrey Archambault, Division Head  
Accountancy and Legal Environment  
LCOB

Dear Jeff:

The University Assessment Committee and I have completed our evaluation of the BBA in Accounting's assessment of student learning. This letter will provide general comments and suggestions for improvement. Although the scoring rubric we used to evaluate assessment reports was sent to you in April, I will not include numerical ratings in this letter. The reason for this is that the rubric is still relatively new and is continuing to be revised. At this time, I ask that you use it for formative purposes to help improve your assessment plan. We also would appreciate your comments concerning this rubric.

Your student learning outcomes are measurable and assess higher levels of thinking. Your assessment measures are appropriate, complementary, and follow a well-defined timeline. What impressed me most was your faculty's careful analysis of data and the specific improvements plans implemented based on this analysis. Next year, though, we'd appreciate a short Assessment Day report.

University Assessment Committee reviewers noted that you collect a lot of data and, most importantly, use it to make program improvements. They also commented that the report was well organized and understandable. Please see the rubric for more detailed information regarding reviewers' comments.

During the academic year 2011-2012, I plan to meet with all programs to assist with further development of assessment plans and look forward to meeting with you. I will be in touch at the end of the summer about scheduling. If you have questions or concerns, please let me know.

Sincerely,

Mary E. Reynolds

Mary E. Reynolds  
Director of Academic Assessment

C. Dr. Chong Kim, Dean, LCOB  
Dr. Harlan Smith, AOL Director, LCOB
Dr. Suneel Maheshwari, Chair
Accountancy and Legal Environment
LCOB

Dear Suneel:

The University Assessment Committee and I have completed our evaluation of the BBA in Accountancy and Legal Environment’s assessment of student learning. This letter will provide my general comments and suggestions for improvement. Although the scoring rubric we used to evaluate assessment reports is attached, I will not include numerical ratings in this letter. The reason for this is that we used the attached rubric is still relatively new and, as you will see, it raises the bar for what is considered excellent assessment. However, I ask that you use it for formative purposes to help improve your assessment plan. We also would appreciate your comments concerning this rubric.

As I said last year, you have developed an exemplary assessment program. Your learning objectives are clearly derived from your mission and, for the most part, are written in measurable terms. I have problems with words like “acquire knowledge” and “develop an awareness of,” but realize the challenge of writing more specific objectives for such broad areas. In any event, your assessments are clearly appropriate and complementary, your assessment rubrics are well developed, your timeline is clearly articulated, and you are using assessment data to improve your program! This is a model report!

Please see the attached rubric. If you have questions or concerns, please let me know.

Sincerely,

Mary E. Reynolds

Mary E. Reynolds
Director of Academic Assessment

C: Dr. Chong Kim, Dean, LCOB
   Dr. Harlan Smith, AOL Director, LCOB
Dr. Loren Wenzel, Division Head
Accountancy and Legal Environment
LCOB

Dear Loren:

The University Assessment Committee and I have completed our evaluation of the BBA in Accounting's assessment of student learning. This letter will provide my general comments and suggestions for improvement. Although the scoring rubric we used to evaluate assessment reports is attached, I will not include numerical ratings in this letter. The reason for this is that we used the attached rubric for the first time this year and, as you will see, it has changed considerably from the ones used in previous years. It raises the bar for what is considered excellent assessment considerably and, since it was not shared with programs before this assessment cycle, I'm not comfortable using it to give programs a formal rating this year. However, I ask that you use it for formative purposes to help improve your assessment plan. We also would appreciate your comments concerning this new rubric.

This is an excellent assessment report! It clearly defines student learning outcomes and where each will be assessed throughout the curriculum. Also, each outcome was assessed using more than one measure, rubrics were well articulated, and results were presented in some detail. Finally, plans for improvement based on identified strengths and weaknesses were outlined.

Please see the attached rubric and letter to Deans, Chairs, and Faculty detailing general suggestions for an effective assessment program. If you have questions or concerns, please let me know.

Sincerely,

Mary E. Reynolds

Mary E. Reynolds
Director of Academic Assessment

C: Dr. Chong Kim, Interim Dean, LCOB
March 24, 2012

Chong W. Kim
Dean
Marshall University
Lewis College of Business
One John Marshall Drive, 107 Corbly Hall
Huntington, WV 25755-2300
UNITED STATES

Via email: kim@marshall.edu

Dear Dean Kim,

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, the faculty, the students, the staff, and all supporters of the school.

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

1. The College’s Business Advisory Board plays a critically significant role in advancing the quality of the College and its outreach into the business community as well as Marshall University as a whole.

2. The College is commended for its effective recruitment and retention of students. University administration has made this a top strategic initiative and the College has added a new position of Director of Recruitment and Retention.

3. The College provides vital business, community and economic development outreach to the service region through a wide variety of course/degree based opportunities. Examples include: the College’s effective economic development outreach such as the Toyota/International Business program Problem- Solving partnership; live cases in marketing and entrepreneurship program with the medical center; and, the MS in Health Care Administration Internships with Cabell-Huntington Hospital.
3. The College’s Hall of Fame Dinner Fundraiser each spring is a significant source of external funds and increases community prestige for the College as well as the University as a whole.

5. In discussions with business faculty and the College Business Advisory Board the PRT learned that the College Dean has been effective in increasing the linkage between the College and the business community.

6. The College’s students laud the small class size, close association with faculty in learning and service as well as the faculty’s dedication to student success.

Additionally, in the interest of continuous improvement, Marshall University should closely monitor the following item and incorporate it into ongoing strategic planning initiatives:

a. The PRT was concerned that the Fifth Year Report did not adequately tell the story of the overall quality. The entire report was not well organized and lacked management and key faculty supervision and leadership. Even though an Executive Summary is no longer required by AACSB, the addition of a clear summary would have added an effective beginning to the entire maintenance report. All five parts of the Situational Analysis were entirely too brief and required PRT members to spend much time obtaining additional information. The report did not contain a table showing financial support for the College strategic action items for the next three years (report did contain discussion points).

2. The College should continue to use and mature its AoL program and more effectively demonstrate widespread faculty involvement and ownership in all aspects of the program and its implementation and assessment. It should ensure that results from the analysis of goals/objectives for each assessment cycle are more exact and have clear links to continuous improvements. Additionally, the College should be more consistent in developing AoL methodologies and processes used for all degree programs. (Standards 16-19: Assurance of Learning)

3. In the spirit of continuous improvement, the College should review and strengthen its process used to classify faculty intellectual contributions as basic, applied and pedagogical research. The Digital Measures system should be carefully implemented to ensure faculty intellectual data are correctly entered in Table 2-1. (Standard 2: Intellectual Contributions)

4. In the spirit of continuous improvement, the College should review and strengthen its maintenance of qualification definitions for AQ faculty, particularly related to the overall quality of peer-reviewed journals. The College should have sufficient AQ faculty resources prior to starting any new
degree programs. (Standard 10: Faculty Qualifications)

Marshall University has achieved accreditation for five additional years. The next on-site maintenance review occurs in the fifth year, 2016-2017. A timeline specific to your visit year is attached. Please note that your Maintenance Review Application will be due on July 1st, 2014. You will be expected to provide an update on progress in addressing the concerns stated above in addition to other relevant information for initiation of the next maintenance review.

Please refer to the Maintenance of Accreditation Handbook for more information regarding the processes for maintenance of accreditation. The handbook is updated periodically 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. Thank you for participating in the maintenance of accreditation process and for providing valuable feedback that is essential to a meaningful and beneficial review.

Sincerely,

Jan Williams, Chair
Board of Directors

cc: Peer Review Team
Berkwood M. Farmer,
Business Team Chair George
W. Krull Jr., Accounting Team
Chair Henry Lowenstein,
Business Team Member Gary
D. Burkette, Accounting Team
Member