

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

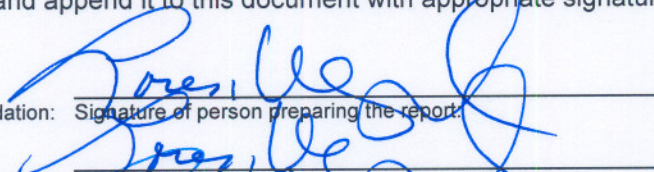
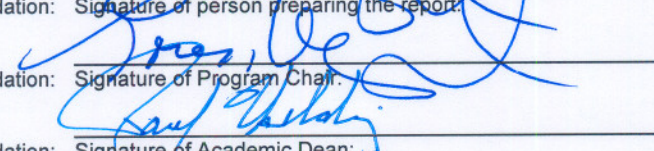
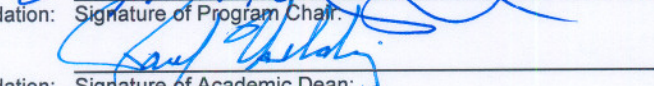
Marshall University is obligated to recommend continuance or discontinuance of a program and to provide a brief rationale for the recommendation.

Recommendation

Code(#):

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. Discontinuance 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.)

<u>3</u>		<u>12-13-07</u>
Recommendation:	Signature of person preparing the report:	Date:
<u>3</u>		<u>12-13-07</u>
Recommendation:	Signature of Program Chair:	Date:
<u>3</u>		<u>12-13-07</u>
Recommendation:	Signature of Academic Dean:	Date:
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)

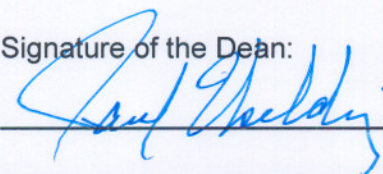
The accounting program is affected by having to compete in a physical and market environment, as is true of all programs in the LCOB that provides significant challenges. The use of an external advisory committee has highlighted several areas where the department needs to upgrade its programs to be competitive 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:

12/13/07

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Marshall University
Program Review
March 2008

Program: BBA, Accounting

College: Lewis College of Business

Date of Last Review: 2002-2003

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 AACSB. 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	<u>\$2,550</u>
	\$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.
 8. Reactivated MBA-Accounting Area of Emphasis in Spring 2006 – revised Fall 2006
 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.
 - d. Hold annual recruiting luncheon Spring semester, 2008.
 - 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.
 - d. Hold Recruiting luncheon Spring semester, 2008.
 - 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 Controllershship. 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 Enron 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 Buckinghamshire 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:

Year	Accounting Majors
2001	128
2002	150
2003	146
2004	150
2005	188
2006	201

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

Courses Required in Major (By Course Number and Title)	Total Required Hours	Elective Credit Required by the Major (By Course Number and Title)	Elective Hours	Related Fields Courses Required	Total Related Hours
ACC 311 – Intermediate Accounting I	3	ACC 412 – Governmental & NFP	3		
ACC 312 – Intermediate Accounting II	3	ACC 418 – Advanced Cost Accounting	3		
ACC 318 – Cost Accounting	3	ACC 448 – Advanced Taxation	3		
ACC 348 – Federal Taxation	3	Special Topics			
ACC 341 – Accounting Information Systems	3	Wealth Management	3		
ACC 414 – Advanced Accounting Problems	3	Financial Statement Analysis	3		
ACC 429 – Auditing	3	State & Local Taxation	3		
ACC 499 – Senior Seminar (Capstone)	3	Tax Research	3		
		Internal Auditing	3		
		Fraud Examination	3		
		Forensic Accounting	3		
		ACC 485 – Independent Study	1-3		
		ACC 490 - Internship	3-12		

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.

Year/Semester	Course Number & Title	Enrollment
2005/Fall	LE 207/Business Law (4 sections)	175
2005/Spring	LE 207/Business Law (3 sections)	142
2005/Spring	LE 351/Health Care Law	22
2004/Fall	Sabbatical	
2004/Spring	Sabbatical	

(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, District of Columbia. American Bar Association.

4. Awards/Honors.

2002 – 2003 Selected member of Governor’s Advisory Group on Civil Rights and Minority Affairs.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

“Lack of Timeliness in Reported Earnings and Fundamental Financial Statement Analysis” *Delhi Business Review*, Vol. 4, No. 2, 2003 (with S. Maheshwari, A. Krishocamoorthy, W. Berry).

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.

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

(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.

Respondent: "Taxation of Transactions Under Electric Deregulation," Institute for professionals in Taxation, National Tax Association, Sarasota, FL, January 24-25, 2000

7. Proceedings/Presentations.

"West Virginia Tax Structure," presented to the Cross Coalition, Charleston, WV, September 14, 2004.

"Cutting the Gordian Knot: Economic Growth in West Virgini," presented to Leadership West Virginia, Shepherdstown, WV, August 12, 2004.

"Economic Growth in West Virginia," presented to the Huntington Area Development Corportation, Huntington, WV, November 3, 2003.

"Fair Tax Act of 2003," presented to the Huntington Chapter of the West Virginia Society of Certified Public Accountants, Huntington, WV, October, 14, 2003.

"Crafting a 21st Century Tax Structure, " Managing Performance 03' Conference, Governing Magazine, Denver, CO, October 8-10, 2003.

"Reforming a states tax Structure," presented to the Tennessee Tax Structure Study Commission, Nashville, TN, May 16, 2003.

Economic Growth and Tax Relief Reconciliation Act of 2001," presented to the West Virginia Society of CPSs. White Sulphur Springs, WV _____, 2002.

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)

Name: Bruce Conrad Rank: Associate Professor
 Status: (Check one) Full Time: X Part-time: _____ Graduate Assistant: _____
 Highest Degree Earned: Masters of Business Administration Date Degree Received: 1973
 Conferred by: Suny at Buffalo
 Area of Specialization: Business Administration
 Professional Registration/Licensure _____ Agency _____

Years of non-teaching experience _____
 Years of teaching employment other than Marshall 9
 Years of teaching employment at Marshall 20
 Years of teaching employment in higher education 29

To determine compatibility of credentials with assignment:

- 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.

<u>Year/Semester</u>	<u>Course Number & Title</u>	<u>Enrollment</u>
2005/Fall	Acc 215/ Principles of Accounting I	29
2005/Fall	Acc 480/ Financial Planning	8} Offered together
2005/Fall	Acc 580/ Financial Planning	3}
2005/Spring	Acc 310/ Accounting for Entrepreneurs	34
2005/Spring	Acc 312/ Intermediate Acc II (2 sections)	27
2004/Fall	Acc 310/ Accounting for Entrepreneurs	29
2004/Fall	Acc 312/ Intermediate Accounting II	22
2004/Fall	Acc 480/ Financial Planning	25} Offered together
2004/Fall	Acc 580/ Financial Planning	9}
2004/Spring	Acc 215/ Principles of Accounting I (2sections)	
2004/Spring	Acc 510/ Survey of Accounting	

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

- 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.)

- 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.

“Retirement Planning” – U.S. Department of Justice 2/26/04.

“Investment Management” – Michigan Society of CPA’s Michigan State Graduate School, June 2003.

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
 Professional Registration/Licensure _____ Agency _____

Years of non-teaching experience _____
 Years of teaching employment other than Marshall 1
 Years of teaching employment at Marshall 9
 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.

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

(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.

and Miree, L., "Selling Work Place Wellness Programs: A Model for Predicting the Cost of Employee Stress", Volume I: Prevention and Human Aging; EDS. Harris., Harris, W., and Harris, J., Center For The Study of Aging, Inc. New York, NY: 2000, 221-238.

And Rutsohn, P., "Charleston Area Medical Center and General Anesthesia Service Contract Negotiation for Certified registered Nurse Anesthetists", Division of Accountancy and Legal Environment, October 2000.

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.

And Emmett, D., "Acquisition Price of Hospitals as Determined by the Profitability Status of Acquirer", Advances in Health Care Research, ED. Hair, Joe F. Jr., Madison, WI: Omni Press. 1999, 167-172.

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
 Professional Registration/Licensure _____ Agency _____

Years of non-teaching experience _____
 Years of teaching employment other than Marshall 15
 Years of teaching employment at Marshall 14
 Years of teaching employment in higher education 29

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.

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.

Chief Usher for Commencement, 2000 – 2004.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

7. Proceedings/Presentations.

“An Examination of the Components of Service in the promotion and tenure Process”, presented at the ASBBS 13th Annual Conference, Las Vegas, NV, February 23-26, 2006. (Christopher Luchs and Walter Smith).

“The Computerized CPA Exam: Will it Result in Better CPAs?,” presented at the 2005 College Teaching & Learning Conference , Las Vegas, NV, October 3-7, 2005

“Little GAAP: A Practitioner Perspective,” presented at the 2004 meeting of The American Academy of Accounting and Finance, New Orleans, LA, December 9 -11. 2004 (with Jiuqin Lu).

“E Course Controls: Department heads Speak Out,” presented at the 8th Annual “Meeting of the Minds’ Conference, Richmond, KY, September 10 – 11, 2004 (With J. Price).

“The Development of Public Accounting in China, ‘ Presented at the 8th Annual “Meeting of the Minds” Conference, Richmond KY, September 10-11, 2004 (with Jiuqin Lu).

“An Investigation into Use of Certain Controls in the Internet Courses”, presented at the 5th annual Conference of the Asian Academic Accounting Association , Bangkok, Thailand, October 11 – 13, 2004.

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.

Year/Semester	Course Number & Title	Enrollment
2005/Fall	Acc 216/ Principles of Accounting II	22
2005/Fall	Acc 490/ Internship	4
2005/Spring	Acc 216/ Principles of Accounting	16
2005/Spring	Acc 490/ Internship	9
2005/Spring	Acc 660/ Independent Study Graduate	2
2004/Fall	Acc 481/581/ Forensic Accounting	35
2004/Fall	Acc 490/ Internship	5

(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).

"A description of a Code of Conduct and Statement of Values for Students and Faculty" American Academy of Accounting and Finance, New Orleans, LA, Dec. 9-11 (2004). (with C. Luchs)

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.

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

(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.

"The Effect of Regulation on Statement Disclosure in the 1915 Moody's Manuals", *The Accounting Historians Journal*, Vol. 32, No. 1, 2005: 1-22 (Co-authored with Marie Archambault).

"A Multinational Test of Determinants of Corporate Disclosure," *The International Journal of Accounting* , Vol. 38, No.2, 2003: 173-194 (Co-authored with Marie Archambault).

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).

"New Approaches for Corporate Issued Option Accounting," The Academy of Business Disciplines Annual Conference, Fort Myers Beach, FL, November 13-15, 2003, (Co-authored with Donald Wiseman and Marie Archambault).

"Examination of Statement Disclosure in the 1915 Moody's Manuals: Regulated versus Industrial Companies," American Academy of Accounting and Finance Annual Meeting, New Orleans, LA, December 5-7, 2002, (Presented by co-author Marie Archambault).

"Social Change and Earnings Disclosure in the Early Twentieth Century," American Accounting Association Ohio Regional Meeting, Dublin, OH, May 2-4, 2002, (Presented by co-author 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.

<u>Year/Semester</u>	<u>Course Number & Title</u>	<u>Enrollment</u>
2006/Fall	LE 691 Government and Business	24
2006/Spring	LE 691 Government and Business	31
2005/Fall	LE 691 Government and Business	30
2005/Spring	LE 691 Government and Business	28

(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)
 Southern Business Administration Association (1995-2003)

4. Awards/Honors.

Who's Who in America continuous since 1988

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

“Social Capital, Social Entrepreneurship and Entrepreneurship Education,” International Journal of Entrepreneurship and Entrepreneurship Education, Volume 2 Issue 1, 2003/2004. (Co-authored with L. Anderson).

“Old Values for a New Economy”, Mid-American Journal of Business, Volume 16, Number 2, Fall 2001, pp. 3-5 (Co-authored with L. Anderson).

7. Proceedings/Presentations.

“Innovative Energy Opportunities in West Virginia,” presented at the 2006 Energy Summit in Charleston, WV. October 19, 2006. (With Christine Risch)

“State Politics Promoting Use of Renewable Energy, Alternate Energy and Energy Efficiency,” presented at the New Generation Jobs from Appalachia Natural Assets Conference, Pikeville, KY. October 12, 2006.

“Renewable Energy and Energy Efficiency Potential,” presented at the New Generation Jobs from Appalachia Natural Assets Conference, Pikeville, KY. October 12, 2006

“Energy Efficiency and Renewable Energy in Appalachia: Policy and Potential,” presented to the Appalachian Regional Commission, August 28, 2006 (With Christine Risch).

“Estimated Cost of Underassessment of Real Property for Support of Local Schools in West Virginia,” presented to Subcommittee C, West Virginia Legislature, WV. July 11, 2006. (With Christine Risch).

“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 1.” 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 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 5.5
 Years of teaching employment in higher education 13.5

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.

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

(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.

"The Effect of Regulation on Statement Disclosure in the 1915 Moody's Manuals", *The Accounting Historians Journal*, Vol. 32, No. 1, 2005: 1-22 (Co-authored with Jeffrey J. Archambault).

"A Multinational Test of Determinants of Corporate Disclosure," *The International Journal of Accounting* , Vol. 38, No.2, 2003: 173-194 (Co-authored with Jeffrey J. Archambault).

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 Jeffrey J. Archambault).

"New Approaches for Corporate Issued Option Accounting," The Academy of Business Disciplines Annual Conference, Fort Myers Beach, FL, November 13-15, 2003, (Co-authored with Donald Wiseman and Jeffrey J. Archambault).

"Examination of Statement Disclosure in the 1915 Moody's Manuals: Regulated versus Industrial Companies," American Academy of Accounting and Finance Annual Meeting, New Orleans, LA, December 5-7, 2002, (Co-authored with Jeffrey J. Archambault).

"Social Change and Earnings Disclosure in the Early Twentieth Century," American Accounting Association Ohio Regional Meeting, Dublin, OH, May 2-4, 2002, (Co-authored with Jeffrey J. Archambault).

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

Professional Registration/Licensure Agency

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

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.

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

(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*

Stivason, C. T., and T. K. Sen, "Improving Prediction of Neural Networks: A Study of Two Financial Prediction Tasks" *Journal of Applied Mathematics & Decision Sciences*, 2004, VOL 8; NUMBER 4, pages 219-233

7. Proceedings/Presentations.

Stivason, C. T., and D. Hicks, "A Comparison of Market-Wide Fundamental Analysis with Industry-Specific Fundamental Analysis" Presented at the American Academy of Accounting and Finance Annual Meeting, St. Pete Beach, Florida, Dec. 9, 2005

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 J. Price, "E-Course or Traditional Classroom Setting – A Comparison of Student Performance" Presented at the American Academy of Accounting and Finance Annual Meeting, St. Pete Beach, Florida, Dec. 10, 2004

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.

Year/Semester	Course Number & Title	Enrollment
2005/Fall	LE 207 Legal Environment (2 sections)	100
2005/Fall	LE 308 Commercial Law (2 sections)	93
2005/Spring	LE 207 Legal Environment (2 sections)	96
2005/Spring	LE 308 Commercial Law (2 sections)	62
2004/Fall	LE 207 Legal Environment (2 sections)	105
2004/Fall	LE 308 Commercial Law (2 sections)	84
2005/Spring	LE 207 Legal Environment	57
2005/Spring	LE 308 Commercial Law (3 sections)	83

(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)
- Academy of Legal Studies (1991-2005)
- Alpha Kappa Psi (1991-2005)
- Omicron Delta Kappa (1991-2005)
- Lambda Chi Alpha (1991-2005)
- Belford Association (1991-2005)

4. Awards/Honors.

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

“Lack of Timeliness in Reported Earnings and Fundamental Financial Statement Analysis” *Delhi Business Review*, Vol. 4, No. 2, 2003 (with S. Maheshwari, A. Krishocamoorthy, W. Berry).

“SAS 82’s Effects on Fraud Discovery,” *The CPA Journal*, February 2002, pp. 43-46 (co-authored with S. Jakubowski, P. Broce, C. Conner).

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
 Conferred by: Florida Atlantic University
 Area of Specialization: Accounting
 Professional Registration/Licensure _____ Agency _____

Years of non-teaching experience _____
 Years of teaching employment other than Marshall 1
 Years of teaching employment at Marshall 7
 Years of teaching employment in higher education 8

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.

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

(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
American Accounting Association (1998-2000)
Marketing Management Association (1998-1999)

4. Awards/Honors.

Nominee for the Hendrick Outstanding Faculty Award for 2006
Nominee for Marshall University—Distinguished Artist Series Award-2001, 2003, 2005
Summer Research Award in 1999-2005

5. Teaching Innovations.

6. Peer Reviewed Intellectual Contributions.

“Impact of Total Quality Management (TQM) on Profitability and Efficiency of Baldrige Award Winners”, *The Delhi Business Review*, Vol. 8 No. 1, 2007, pp 55-62 (Co-authored with Deepak Subedi).

“Pharmaceutical Industry and Idiosyncratic Risk,” *DIAS Technology Review*, Vol.2 No.2, pp. 10-18, Oct. 2005 – March 2006 (Co-authored with Mukesh K. Chaudhry, Ibrahim Affaneh, Dennis Ames).

“A Marginal Monetary Worth (MMW) Human Valuation Model”, *The Scientific Journal of Administrative Development*, Vol.3, pp.79-91, June 2005 (Co-authored with Krshan Rana).

“The Impact Of Insider Trading On Market Liquidity In The NASDAQ Market,” *The Journal of Applied Business Research*, Vol.21, No.4, pp.11-22, 2005 (Co-authored with H. Kent Baker, Walayet A. Khan, Muhesh K Chaudhry).

“REITs and Idiosyncratic Risk,” *Journal of Real Estate Research*, Vol.26, No.2, pp. 207-222, 2004 (Co-authored with Mukesh Chaudhry and James R. Webb).

“Certified Public Accountants-Perception of the 150 Hours Educational Requirement,” *DIAS Technology Review*, Vol.1, No.1, pp. 29-35, 2004 (Co-authored with Mike Williams).

“Value of Knowledge Assets – Techniques and Problems,” *Delhi Business Review: An International Journal of Society for Human Transformation and Research*, Vol. 5, No. 1, January-June, 2004 (Co-authored with M. Shane Tomblin).

“Foreign Sales Characteristics, Operational Hedges and the Exchange-Rate Exposure of Multinational Corporations,” *International Journal of Business and Economics*, Vol.3, No.1, pp. 56-64, Spring 2004 (Co-authored with A. Krishnamoorthy and R. Akkihal).

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.

**Appendix II
Faculty Data Sheet**

(No more than TWO pages per faculty member)

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
 Professional Registration/Licensure _____

Years of non-teaching experience _____
 Years of teaching employment other than Marshall 13
 Years of teaching employment at Marshall 5
 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.

Year/Semester	Course Number & Title	Enrollment
Fall 2005	ACC 215 – Principles of Accounting	114
	ACC 311 – Intermediate Accounting	71
	ACC 310 – Accounting for Entrepreneurs	28
Spring 2006	ACC 215 – Principles of Accounting	37
	ACC 310 – Accounting for Entrepreneurs	38
	ACC 311 – Intermediate Accounting	33
Fall 2006	ACC 310 – Accounting for Entrepreneurs	38
	ACC 311 – Intermediate Accounting	33
Spring 2007	ACC 215 – Principles of Accounting	29
	ACC 310 – Accounting for Entrepreneurs	35
	ACC 311 – Intermediate Accounting	27
Fall 2007	ACC 310 – Accounting for Entrepreneurs	28
	ACC 311 – Intermediate Accounting	51
	UNI 101 – University Course	20

(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.

"Life According to FASB," *New Accountant*, Issue # 708, Fall 2004.

"Building Rapport in the Opening Conference," *Internal Auditor*, Vol.LIX, No. II, 2002 (Co-authored with George L. Hunt).

"Selected E-Course Controls: Accounting Department Heads' Views," *Journal of College Teaching and Learning*, p 43-51 Vol 2 No. 5, May 2005 (Co-authored with Gary Saunders).

"Situation-Specific Assessment: An Example from the Field," *Journal of Accounting and Finance Research*, Vol. 12 No. 5, 2004.

"Cathartic Techniques—Attempting to Improve Students' Perceptions of Fairness," *Journal of Accounting and Finance Research*, Vol. 11, No. 6, 2003.

"Improving Students' Perceptions of Fairness—A First Step," *Proceedings of the 9th Annual Meeting of The American Academy of Accounting and Finance*, December, 2002.

7. Proceedings/Presentations.

"Little GAAP: A Practitioner Perspective," with Gary Saunders and Jill Christopher; 2004 Annual Meeting of the American Academy of Accounting and Finance, December 2004.

"The 10th World Congress of Accounting Historians: A Participant's Report," Eighth Annual Meeting of the Minds Conference, September 2004.

"Changes in Accounting Education: Evolution or Revolution?" American Accounting Association Southeast Regional Meeting, April 2004.

"Accounting Education Change—15 Years of Revolution," Seventh Annual Meeting of the Minds Conference, September 2003.

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.

<u>Year/Semester</u>	<u>Course Number & Title</u>	<u>Enrollment</u>
Fall 2007	ACC 216 – Principles of Accounting II	53
	ACC 617 – Advanced Controllershship	5
Spring 2007	ACC 216 – Principles of Accounting II	93
Fall 2006	ACC 215 – Principles of Accounting I	30
	ACC 216 – Principles of Accounting II	45

(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 – Table 1

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

Course	Faculty	Professional Designation	Doctorate/ University	Teaching Field	Rank	GSM	Tenure Status
ACC 216 ACC 441 ACC 429 ACC 613	Archambault, Jeffrey	CPA	PhD/Michigan State	Accounting	Associate Professor	Yes	Non-Tenured
ACC 215 ACC 311 ACC 312 ACC 412	Archambault, Marie	CPA, CMA	PhD/Michigan State	Accounting	Associate Professor	Yes	Non-Tenured
LE 207 LE 308 LE 351	Berry, Woodrow		JD, LLM/Howard University	Law/Legal Environment	Associate Professor	No	Tenured
ACC 348 ACC 448 ACC 480 ACC 580 LE 207 LE 691	*Capehart, Robin		JD, LLM/WVU, Georgetown	Legal Environment/ Taxation	Associate Professor	Yes	Non-Tenured
ACC 215 ACC 216 ACC 481 ACC 313	Conrad, Bruce	CPA, CFP	MBA/Suny-Buffalo	Accounting	Associate Professor	Yes	Tenured
ACC 215 ACC 358 ACC 410	Forget, Robert	CPA	MBA/University of New Hampshire	Accounting	Associate Professor	No	Tenured
ACC 215 ACC 311	Price, Jean		PhD/Indiana	Accounting	Assistant	No	Non-Tenured
LE 691	Kent, Calvin		PhD/Missouri	Economics	Professor	Yes	Tenured
ACC 216 ACC 617	Lockridge, Maurice			Accounting	Assistant	No	Non-Tenured
ACC 216 ACC 318	*Luchs, Christopher		ABD/Kent State	Accounting	Assistant	No	Non-Tenured
ACC 216 ACC 318 ACC 410 ACC 510	Maheshwari, Suneel		PhD/Florida Atlantic	Accounting	Professor	Yes	Non-Tenured
ACC 216 ACC 318 ACC 450 ACC 451	Saunders, Gary	CPA	PhD/Kentucky	Accounting	Professor	Yes	Tenured
LE 207 LE 308	Stone, Joseph		JD/West Virginia University	Law/Legal Environment	Professor	No	Tenured
ACC 215 ACC 311 ACC 312 ACC 313 ACC 412 ACC 414 ACC 485 ACC 490	*Wenzel, Loren		D.B.A./Memphis	Accounting	Professor	Yes	Tenured
New Hires for 2007							
ACC 348 ACC 448	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.

Year	Location	Courses Offered	Enrollment
2005-2006	Teays Valley and MOVC	ACC 215, LE 207, LE 308	106
2006-2007	Teays Valley and MOVC	ACC 215, ACC 216, LE 207, LE 308	62

Appendix IV Service Courses

Course Number	Course Name	Year 1 2001-2002			Year 2 2002-2003			Year 3 2003-2004			Year 4 2004-2005			Year 5 2005-2006		
		Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp
ACC 215	Principles of Accounting I	68	344	344	35	341	248	43	366	274	56	374	256	56	341	245
ACC 216	Principles of Accounting II	69	244	229	28	189	210	26	177	207	39	211	251	72	166	190
ACC 358	Mgt Accounting for HCM	0	0	22	0	0	9	0	0	13	0	0	20	0	0	0
ACC 410	Financial Accounting	0	28	42	0	28	36	0	0	0	0	0	0	0	0	0
ACC 510	Financial Accounting	16	25	37	0	30	30	9	29	29	12	32	26	11	30	25
ACC 613	Profit Planning and Control	0	31	28	26	30	29	36	29	25	66	24	32	64	26	40
LE 207	Legal Environment	29	301	216	16	288	237	0	291	208	22	271	220	18	274	221
LE 308	Consumer Law	0	73	102	0	95	87	0	66	72	0	96	82	18	96	94
LE 351	Legal Aspt Hlth Care Org	0	0	23	0	0	10	0	0	19	0	0	19	0	0	21
LE 366										6	0	0	0	0	0	0
LE 691	Gov't and Business Relation	11	30	32	0	30	42	0	30	30	24	81	31	0	27	73
Total		193	1,076	1,075	105	1,031	938	114	988	883	219	1,089	937	239	960	909

Appendix V Program Course Enrollment

Course Number	Course Name	Required/ Elective	Year 1 2001-2002			Year 2 2002-2003			Year 3 2003-2004			Year 4 2004-2005			Year 5 2005-2006		
			Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp	Su	Fa	Sp
ACC 310	Accounting for Entrep.		0	0	0	0	0	0	0	33	30	0	31	40	0	38	40
ACC 311	Intermediate Acc I		0	53	39	27	47	39	13	54	38	0	81	41	18	48	39
ACC 312	Intermediate Acc II		11	11	38	0	43	44	0	31	26	0	12	56	0	46	40
ACC 318	Cost Accounting		19	50	39	0	50	34	12	40	35	10	43	39	12	43	39
ACC 341	Information Systems													48	22	22	26
ACC 348	Federal Taxation		17	33	42	0	76	44	0	73	50	13	60	36	16	57	33
ACC 360	Total Quality for Acc		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 365	Con Reg.		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 412	Governmental Acc		0	35	0	0	26	0	0	34	9	0	25	0	0	16	0
ACC 414	Adv. Accounting Prob		0	39	40	0	31	30	0	33	17	0	26	21	0	26	26
ACC 418	Managerial Accounting		0	0	24	0	0	36	0	0	13	0	0	0	0	19	0
ACC 429	Auditing I		0	65	10	0	31	24	0	35	18	0	34	9	0	22	28
ACC 430	Auditing Theory & Resch		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 441	Acc Information Sys		0	29	39	0	28	48	0	28	25	0	23	0	0	0	0
ACC 448	Advanced Taxation		0	0	39	0	0	39	0	0	38	0	0	50	0	0	32
ACC 451	Accounting Theory		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 480-482	Special Topics		0	41	23	0	44	20	0	68	27	0	45	88	0	43	68
ACC 485	Independent Study		0	1	1	1	1	0	1	0	0	1	0	1	0	0	0
ACC 490	Internship		3	9	16	6	2	13	3	6	9	1	4	13	3	3	12
ACC 499	Senior Seminar		0	0	0	0	0	0	0	0	0	0	0	20	0	18	35
ACC 580	Special Topics		0	0	11	0	11	3	3	9	6	0	1	0	0	0	8
ACC 581	Special Topics		0	0	0	0	2	0	0	0	0	0	0	0	0	0	3
ACC 582	Special Topics		0	10	0	0	2	0	0	0	0	0	0	0	0	0	3
ACC 612	Accounting Function		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 614	Theory of Accounting		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 617	Adv. Controllership		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ACC 648	Tax Research		0	0	0	0	0	0	0	0	0	0	0	0	0	1	0
ACC 650	Internship		0	0	0	0	0	0	0	0	0	0	0	1	1	0	0
ACC 660	Independent Study		0	0	0	0	0	0	0	0	2	0	0	0	0	0	0
Total			50	376	361	34	394	374	32	444	343	25	385	463	72	402	432

Appendix VI Program Enrollment

Students	Year 1 2001-2002	Year 2 2002-2003	Year 3 2003-2004	Year 4 2004-2005	Year 5 2005-2006
New Students Admitted					
Principal Majors Enrolled Area of Emphasis 1: Minors***	121	150	146	151	201
Grand Total of Students Enrolled in the Program	121	150	146	151	201
Graduates of the program					

*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 business¹ 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 attached². 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 Corbly 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 PreAccreditation 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-toc.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 time 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.

The Association to Advance Collegiate Schools of
Business

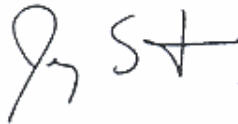
777 South Harbour Island Blvd
Suite 750
Tampa, Florida 33602-5730 USA

813-769-6500 Tel
813-769-6553 Fax
www.aacsb.edu

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,



Jerry Strawser, Chair
Accounting Accreditation Committee

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

Appendix VIII

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

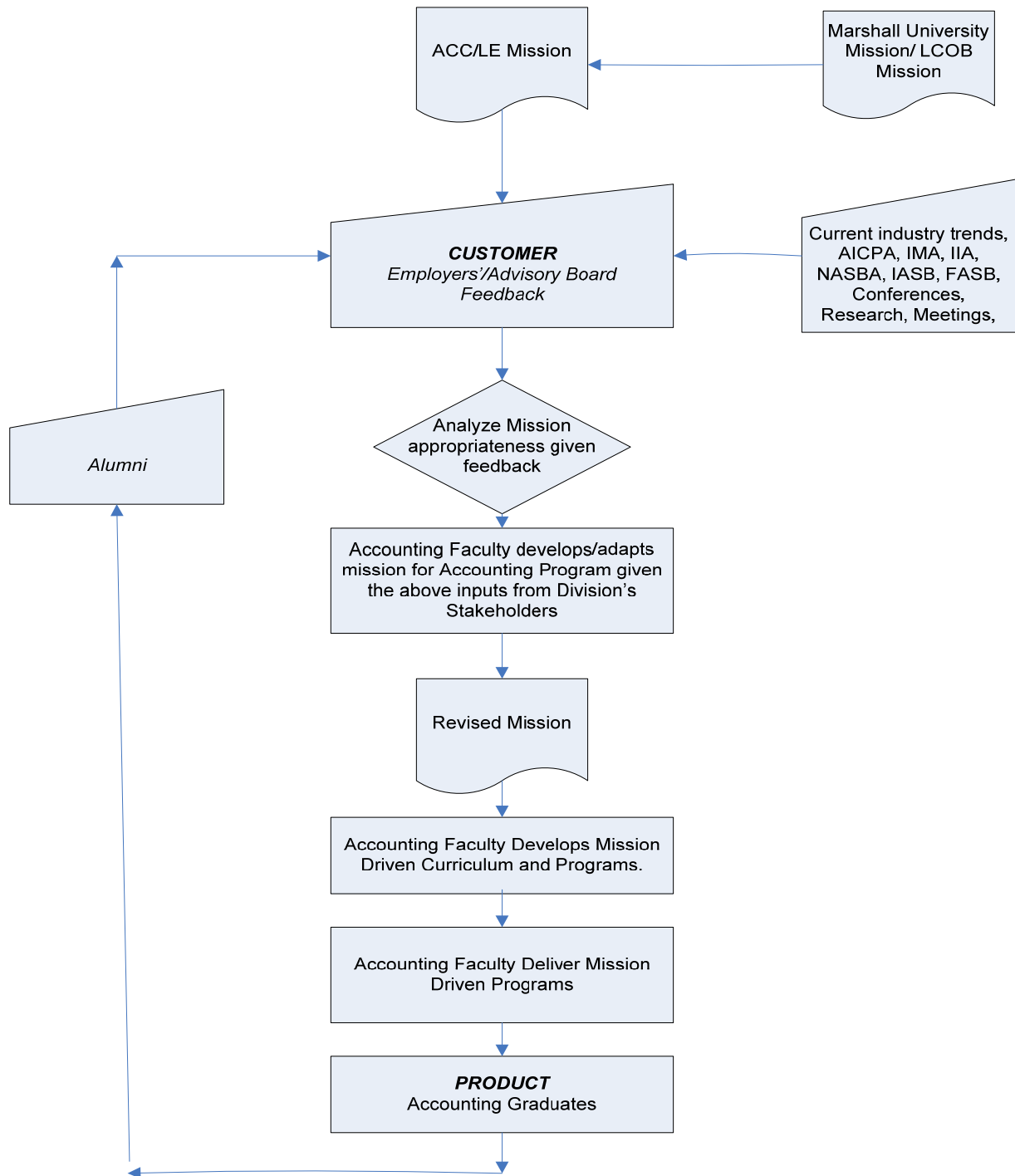
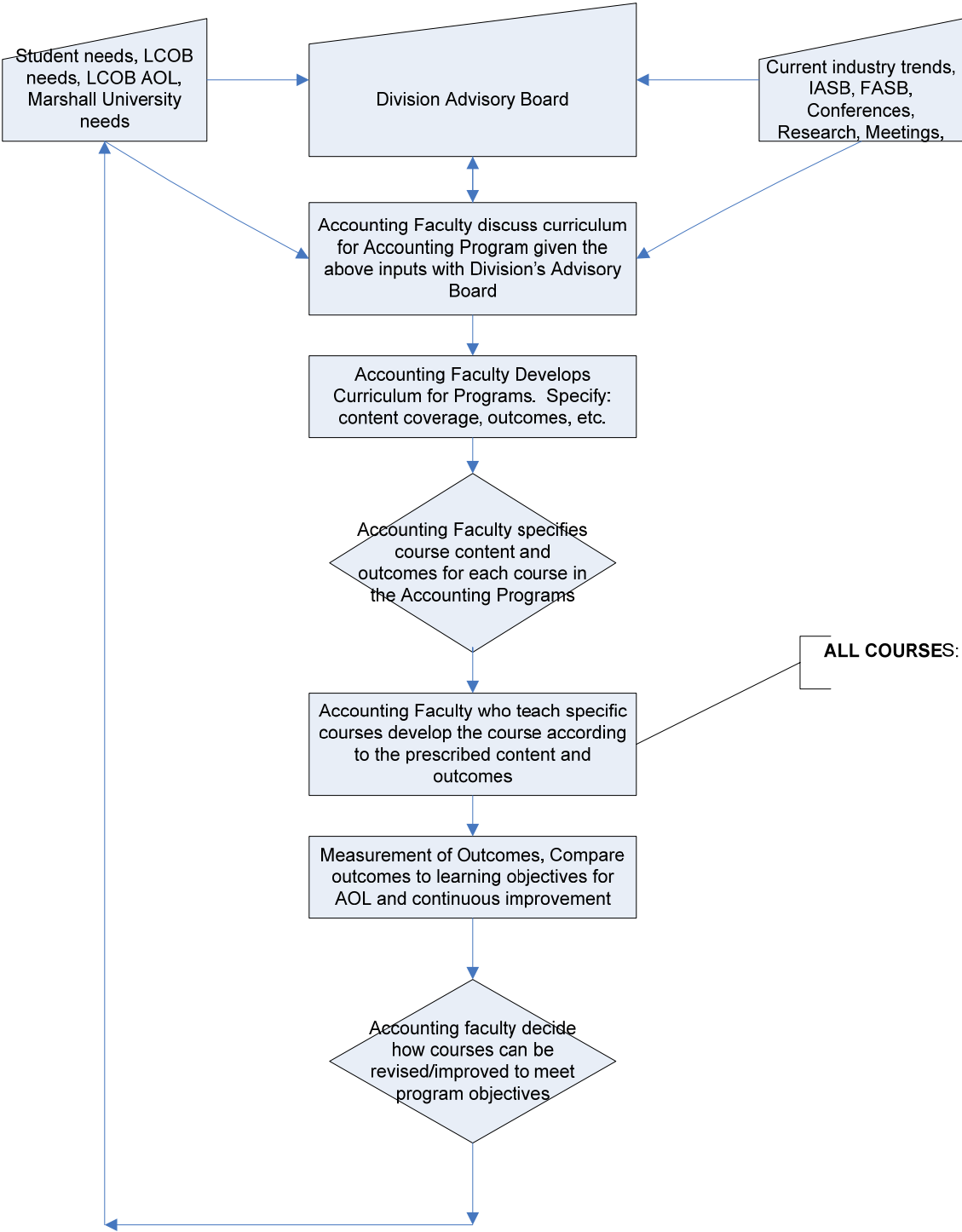


Figure 2
Division of Accountancy and Legal Environment AOL Process Flowchart.



Appendix IX Chart I – Assessment Summary

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

Component / Course / Program Level					
Functional Competency	Person or Office Responsible	Assessment Tool or Approach	Standards/Benchmarks	Results/Analysis	Action Taken
Functional Decision Modeling (see narrative)	ACC 311, 312, 318, 414, 429, 341, 499 Acc Faculty – J. Archambault, M. Archambault, Conrad, Lockridge, Saunders, Price, Stivason, Wenzel	(Course embedded) Simulation in 318, Homework assignments *Cases *Problems F Rep. Dilemmas	Solutions Manuals & Instructor Solutions	Students Prepare Homework and cases	Instructor grades and returns homework
Risk Analysis (see narrative)	Acc Faculty – J. Archambault, Conrad, Lockridge, Price, Saunders, Stivason, Wenzel	Simulation in 318, Homework assignments, Cases, Problems, F Rep. Dilemmas, Written term paper.	Solutions Manuals & Instructor Solutions, A. P. A. Style	Students Prepare Homework and cases	Instructor grades and returns homework
Measurement	Acc Faculty – J. Archambault, M. Archambault, Conrad, Forget, Lockridge, Saunders, Price, Stivason	Simulation in 318, Homework assignments, ACC 311, 312, 414 Cases, Problems, F Rep. Dilemmas, examinations	Solutions Manuals & Instructor Solutions	Students Prepare Homework and cases	Instructor grades and returns homework
Reporting	Acc 312, 499, Acc Faculty - Saunders	Oral & written communication	Formal Format, Public & Speaking, APA Style	Assessment of speeches and written papers	Oral & written comments
Research	Acc 311, 312, 414, 348, Acc Faculty – M. Archambault, J. Archambault, Keener, Conrad, Forget, Price, Saunders	Research required in Financial Reporting, Tax Accounting	Financial Accounting Reporting Standards (FARS)	Write ups measured against model protocols. Professor grades assignments	Students pass or fail
Leverage Technology	Acc 215, 216, 311, 312, 414, 499, 318, 341 Acc Faculty – J. Archambault, M. Archambault, Lockridge, Forget, Conrad, Maheshwari, Saunders, Stivason, Price, Keener	Assignments, electronic tools – Excel, Word, FARS, Simulations (COPE)	Instructor & Publisher solutions	Student turns in graded against solutions	Students pass or fail

Appendix IX Chart I – Assessment Summary

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

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

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**

Entered Graduate Program	How long to obtain first professional position	Type of Position Public, Ind, Gov, Other	Number of times you've changed companies 6=more than 5	Satisfied with progression of your career	Would you recommend Marshall Accounting program to others	Satisfied with Marshall Preparation
Yes = 36	Before Grad = 97	Public = 82	None = 47	Yes = 200	Yes = 204	Yes = 196
No = 176	One Month = 29	Industry = 54	One Time = 26	No = 7	No = 6	No = 10
	Two Months = 16	Gov = 27	Two Times = 27	No response = 5	No response = 2	No Response = 6
	Three Months = 19	Other = 41	Three Times = 337			
	Six Months = 1	No response = 8	Four Times = 36			
	One Year = 2		Five Times = 16			
	Longer = 15		More = 21			
	No response = 33		No response = 6			
Total = 212	Total = 212	Total = 212	Total = 212	Total = 212	Total = 212	Total = 212
Employment Summary	Entry Level Accountant = 116	Audit = 32	Finance = 16	Other = 41	No Response = 7	Total = 212

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

Student _____

Student No.: _____

Course No.	Hrs.	Course Title (Prerequisite)	Completion Date	Grade	Comments
BUSINESS FOUNDATIONS					
ECN 501	3	Economic Analysis			
ACC 510	3	Financial Accounting			
FIN 510	3	Principles of Business Finance (PR: ACC 510, ECON 501, MGT 500)			
MKT 511	3	Marketing and Management			
MGT 500	3	Analytical Methods and Techniques (Statistics/Calculus)			
TOTAL HOURS	15	(Computer Literacy)			
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 (PR: MBA Admission)			
LE 691	3	Government and Business Relationships (PR: GSM Admission)			
MGT 692	3	Ethics and Global Aspects of Business			
ACC 699	3	Professional Development and Ethics (PR: Permission of GSM Academic Advisor)	SPRING		
ACC 617	3	Controllership	FALL		
ACC ELECTIVE**	3	ADVISOR APPROVAL			

TOTAL HOURS 39

Approved by: _____

 Academic Advisor Date

 Student's Signature Date

 Associate Dean Date

Revised 11/06

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