ACADEMIC PROGRAM REVIEW

Self Study Report

School of Accountancy

J. Mack Robinson College of Business

Georgia State University

December 2010

Review Period: July 1, 2007 through June 30, 2010

Self-Study Committee:
A. Faye Borthick, Chair
Galen R. Sevcik
Siva Nathan
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</table>
Executive Summary

Consistent with the transformation that GSU has undergone in the last 15 years to a more research-focused institution, the School of Accountancy (SOA) has cultivated a high-quality faculty to deliver high-quality programs for undergraduate, master’s, and PhD students. Consistent with the shift in the Robinson College of Business (RCB), SOA has transitioned to a portfolio model for faculty, featuring tenure-track faculty with research expectations and clinical non-tenure-track faculty whose responsibilities include research (often the scholarship of teaching and learning) as well as teaching and service. This approach has allowed SOA to serve increasing numbers of students, especially undergraduates, with academically qualified faculty while increasing its research presence. For example, during 1995-1999, SOA faculty published one article in the two leading accounting research journals, giving it a ranking of 71 out of 100 in the University of Texas—Dallas School of Management’s ranking of research productivity. In 2005-2009, SOA faculty published nine articles in the top two journals, yielding a ranking of 15 out of 100. This transition has also enabled SOA to step up to its research mission while increasing the quality of its degree programs.

In the last five years, assessment of learning has progressed from development of assessment plans to revisions in programs and courses stemming from insights gained through assessing learning outcomes with measures embedded in courses and other required activities. In the BBA Major in Accounting, a new financial accounting course sequence was implemented fall 2009 that integrates learning about financial reporting and analyzing financial results. For the principles of accounting courses, SOA has benefited from several GSU Retention and Progress to Graduation (RPG) grants designed to improve pass rates. A particularly successful innovation for these courses has been Digital Tutors, three-minute, online, voice-over-visual presentations, each of which treats just a single concept or procedure. In the MPA Program, coverage of normative and positive financial theory was combined. In the PhD Program, requirements for student research papers have been changed to prompt earlier development of competence in conducting research, accelerating student completion of publishable papers.

Consistent with RCB’s shift to a business model relying less on state allocations and more on revenue from premium-priced programs, SOA launched the Fast-Track MPA Program fall 2010. This premium-priced program is designed to appeal to business professionals in industry with non-accounting degrees in business that are seeking a master’s degree in accounting for advancement with their current or prospective employers. The program is taught in RCB’s executive education facilities.
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Section A: Unit Assessment of Strengths and Weaknesses

1. Quality of instruction, research, and service associated with the programs

The School of Accountancy (SOA) first received accreditation from The Association to Advance Collegiate Schools of Business (AACSB) for its undergraduate, master’s, and doctoral degree programs in accounting in 1987, reaffirmed in 1999 and most recently in April 2010 after a site visit by distinguished international scholars in accounting and business (Appendix A, AACSB letter). The next on-site maintenance review occurs in 2014-15. The AACSB Review Team report commended SOA for its doctoral seminar in critical thinking, designed to enable doctoral students to become proficient in research and be placed in peer or better schools, its participation and leadership in the Southeast Summer Accounting Research Colloquium (SESARC), a consortium with doctoral accounting programs at Georgia Tech, the University of Georgia, and Emory University to foster research collaborations amongst faculty and facilitate student work across institutions, and the diverse range of student organizations that help undergraduate and master’s students develop into professional accountants.

Consistent with the transformation that GSU has undergone in the last 15 years to a more research-focused institution, SOA has cultivated a high-quality faculty to deliver high-quality programs for undergraduate, master’s, and PhD students. RCB and SOA have transitioned to a portfolio model for faculty, featuring tenure-track faculty with research expectations and clinical non-tenure-track faculty whose responsibilities include research (often the scholarship of teaching and learning) as well as teaching and service. This approach has allowed SOA to serve increasing numbers of students, especially undergraduates, with academically qualified faculty while increasing its research presence. For example, during 1995-1999, SOA faculty published one article in the two leading accounting research journals, giving it a ranking of 71 out of 100 in the University of Texas—Dallas School of Management’s ranking of worldwide research productivity. In 2005-2009, SOA faculty published nine articles in the top two journals, yielding a ranking of 15 out of 100. This transition has also enabled SOA to maintain the quality of its teaching while improving its research contributions.

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2. Centrality of the programs to the University: Alignment with and contributions to achieving the mission and goals of Georgia State University

SOA has participated fully in working to realize GSU’s aspiration “to become one of the nation’s premier research universities in focused areas that maximize our unique strengths” (GSU Strategic Plan 2005-2010, p.1). GSU has diverse student populations, one of the most diverse nationally. The location in Atlanta affords SOA access to business, governmental, and not-for-profit organizations. The location appeals to students, who have been enrolling in increasing numbers. The university’s mission is to be engaged with the larger community across all units of the institution. As an urban research university with strong disciplinary-based departments and a wide array of problem-oriented interdisciplinary programs, the goal of the university is to develop, transmit, and utilize knowledge in order to provide access to quality education for diverse groups of students, to educate leaders for the State of Georgia and the nation, and to prepare citizens for lifelong learning in a global society.

SOA is committed to increasing the national recognition of its research and to improving the effectiveness of its instruction. SOA enjoys the support and respect of the university, the college, and the business community. The discipline of accounting is central to GSU because accounting systems constitute the framework by which organizational effectiveness is measured and accountability is assured. The need for accounting and accountability pervades all units in society, from the small to large businesses and from small to large non-profit organizations including government.

3. Viability of programs: Degree to which the programs are viable with respect to enrollments, graduates, and continuing availability of resources to support them
SOA offers these degree programs, all accredited by AACSB: Bachelor of Business Administration (BBA) Major in Accounting; Master of Professional Accountancy (MPA); Master of Taxation (MTx); concentration in accounting in the Robinson College of Business Master of Business Administration (MBA); and Doctor of Philosophy in Accounting (PhD).

In FY2010, SOA offered ten or more sections of each of the major courses in the BBA degree program in accounting and one or more sections of required courses in the MTx, MPA, and MBA concentration programs. Except for the seminar in critical thinking (offered every term), PhD courses are offered in alternating years. Undergraduate and master’s courses typically have full enrollments. Courses are predominantly taught by full-time faculty comprising a mix of tenure-track, tenured, and clinical faculty members. Adjunct faculty members are employed most often in specialty courses at the master’s level for which accounting and taxation professionals have especially suitable experience and credentials for the subject matter.

While SOA’s programs are not threatened with marginal enrollments, SOA does face a continuing challenge in keeping its budgeted faculty lines filled. Because of other highly competitive career opportunities for persons with the expertise and experience suitable for academic positions, accounting programs nationwide face severe competition for the high-quality faculty members that SOA seeks.

4. **Strategic focus: Rationales for the choices of subject areas and degree levels in terms of the programs’ distinctiveness, demands for graduates, and contributions in the context of the university’s reach into local, state, national, and international communities**

SOA serves several distinct student populations. The BBA Accounting Major serves undergraduates seeking the technical and analytical accounting knowledge and skills to become a professional in accounting and to pursue a fifth (graduate) year of professional study. This approach gives the undergraduate accounting major a thorough grounding in fundamental accounting principles and applications while reserving specialized education for graduate study. The master’s degrees (Master of Professional Accounting, Master of Taxation, and MBA concentration in accounting) serve students wanting to specialize in a specific aspect of accounting or taxation. SOA teaches courses in the Master of Information Systems and Accounting Control (MISAC) Program offered by the RCB Department of Computer Information Systems for students wanting dual preparation in information systems and accounting. Increasingly, a graduate degree has become the entry level qualification for professional accountants. Many professional certifications in accounting require course hours typically offered in graduate programs. Masters courses are routinely offered at satellite campuses. The PhD program in accounting serves students wanting to develop high levels of research and teaching competence. The high research emphasis ensures that capable graduates are able to be placed at schools considered to be peers or better.
Recruiters from large employers comment that the top tier of SOA’s BBA and MPA graduates compete with the best graduates from anywhere and that they wished there were more of them. In particular, SOA is a preferred source for high-quality minority graduates. An opportunity for SOA is to emphasize developing student capability to increase the proportion of BBA graduates that recruiters would put in the top tier. While schools that enjoy really high student input quality may not need to distinguish among pedagogical approaches, an opportunity for SOA is to focus on developing students with only average appeal to recruiters into capable accounting graduates. Since the position was created, SOA’s Director of Student Services has been instrumental in helping students, many of whom are first-generation college students, develop into professional accountants.

5. **Financial resource analysis: An analysis of the resources expended in terms of the quality and quantity of instruction, research, and service contributions.**

By any standard of measurement, the School of Accountancy has made excellent use of its funds. Since the last review, faculty and student quality have been increasing, and the business community has been eager to hire graduates, who then excel in their organizations. Enrollments have been growing, which has enabled course sections filled to capacity. Faculty members have been productive in research, which has raised SOA’s stature in the research community.

The 2010 AACSB site visit team noted (Appendix A, AACSB SOA Team Maintenance Report) that SOA’s experience with development activities mirrored that of development at GSU, which has lagged other universities. The team observed that development success will be crucial to SOA achieving increased recognition of its research and improving its instructions, both of which are central to its mission. Few external grant programs exist for accounting research, and the ones that do often have a very applied focus.

**Section B: Historical Context and Current Context**

The first accounting courses were offered in 1913 by a new Georgia Tech Evening School of Commerce designed to serve working business professionals in the Atlanta area. After a series of different affiliations, the USG Board of Regents designated the unit to be the Georgia State College of Business Administration in 1955. Recognizing the growing presence of expanded offerings, the Regents changed the name to Georgia State College in 1961. The College of Business Administration was first accredited by AACSB in 1960 and has maintained accreditation since that time. The School of Accountancy (SOA) obtained separate accounting accreditation in 1987, reaffirmed in 1999 and 2010. The BBA, MPA, MTx, MBA Accounting Concentration, and PhD programs were established before 1980.
1. Faculty Numbers by Status: Table B-1 (Appendix B5)

The following summaries of Table B-1 in Appendix B5 show the numbers of faculty by tenure status, rank, gender, and minority status by year.

<table>
<thead>
<tr>
<th>Year</th>
<th>Tenured</th>
<th>Tenure-track</th>
<th>NTT permanent</th>
<th>NTT visiting</th>
<th>Other</th>
<th>Academic administration</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2008</td>
<td>10</td>
<td>4</td>
<td>11</td>
<td>26</td>
<td>2</td>
<td></td>
<td>53</td>
</tr>
<tr>
<td>FY2009</td>
<td>7</td>
<td>3</td>
<td>1</td>
<td>11</td>
<td>31</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>FY2010</td>
<td>7</td>
<td>4</td>
<td>3</td>
<td>9</td>
<td>28</td>
<td>3</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Tenured</th>
<th>Tenure-track</th>
<th>NTT permanent</th>
<th>NTT visiting</th>
<th>Other</th>
<th>Academic administration</th>
<th>Total</th>
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<tr>
<td>FY2008</td>
<td>7</td>
<td>3</td>
<td>2</td>
<td>2</td>
<td>15</td>
<td>1</td>
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<td>FY2009</td>
<td>4</td>
<td>3</td>
<td>2</td>
<td>1</td>
<td>6</td>
<td>24</td>
<td>6</td>
</tr>
<tr>
<td>FY2010</td>
<td>4</td>
<td>3</td>
<td>3</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>20</td>
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<table>
<thead>
<tr>
<th>Year</th>
<th>Race</th>
<th>Tenured</th>
<th>Tenure-track</th>
<th>NTT permanent</th>
<th>NTT visiting</th>
<th>Other</th>
<th>Academic administration</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY2008</td>
<td>Asian</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>3</td>
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<td>1</td>
<td></td>
<td>1</td>
<td>2</td>
<td></td>
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<td>4</td>
</tr>
<tr>
<td></td>
<td>White</td>
<td>7</td>
<td>2</td>
<td>9</td>
<td>21</td>
<td>2</td>
<td></td>
<td>41</td>
</tr>
<tr>
<td>FY2009</td>
<td>Asian</td>
<td>2</td>
<td>1</td>
<td>1</td>
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<td>6</td>
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<td>6</td>
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<td></td>
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<td>4</td>
<td>2</td>
<td>1</td>
<td>10</td>
<td>24</td>
<td>2</td>
<td>43</td>
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<tr>
<td>FY2010</td>
<td>Asian</td>
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<td>4</td>
<td>3</td>
<td>9</td>
<td>21</td>
<td>3</td>
<td>44</td>
</tr>
</tbody>
</table>

During the review period, SOA had an average of one Director of Student Services (academic professional), one Business Manager, one Administrative Coordinator, and two Student Assistants.

2. Faculty Research Productivity

Table B-2 show faculty research productivity for calendar years 2007-2009.
Table B-2
Faculty Research Productivity for Calendar Years 2007-2009

<table>
<thead>
<tr>
<th>Average annual number of faculty members by rank and status</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tenured professors</td>
<td>5</td>
</tr>
<tr>
<td>Tenured associate professors</td>
<td>3</td>
</tr>
<tr>
<td>Tenure-track assistant professors</td>
<td>4</td>
</tr>
<tr>
<td>Total tenure-track faculty members</td>
<td>12</td>
</tr>
<tr>
<td>Non-tenure-track faculty members (fulltime)</td>
<td>11.7</td>
</tr>
<tr>
<td>Total fulltime faculty members</td>
<td>23.7</td>
</tr>
<tr>
<td>Part-time instructors</td>
<td>21.3</td>
</tr>
<tr>
<td>Graduate teaching assistants</td>
<td>7</td>
</tr>
<tr>
<td>Total for part-time faculty</td>
<td>28.3</td>
</tr>
</tbody>
</table>

Average annual number and type of staff

| Administrative staff                                         | 3    |
| Student assistants                                           | 2    |

Average annual credit hours by level

| Undergraduate: Lower division                                | 10,203 |
| Undergraduate: Upper division                                | 10,261 |
| Graduate                                                    | 6,778  |

Average annual credit hours by faculty type

| Tenured and tenure-track                                     | 4,572 |
| Non-tenure track (fulltime)                                  | 14,958 |
| Total for fulltime faculty                                  | 19,530 |
| Part-time instructors                                        | 4,898  |
| Graduate teaching assistants                                 | 2,535  |
| Total for part-time faculty                                  | 7,433  |

Scholarly and creative productivity: Tenured and tenure-track faculty

| Total number of refereed publications: Unduplicated          | 30    |
| Total number of refereed publications: By author             | 29    |
| Total number of other scholarly works: Unduplicated         | 0     |
| Total number of other scholarly works: By author            | 0     |
| Average annual number of refereed publications per tenure-track faculty: Unduplicated | 2.3 |
| Average annual number of refereed publications per tenure-track faculty: By author | 2.2 |
| Average annual number of presentations per tenure-track faculty: Unduplicated | 7.2 |
| Average annual number of presentations per tenure-track faculty: By author | 7.2 |

Funding from grant and other sources

| Total external direct funding                                | $47,026 |
| Total external indirect costs                                | $4,373  |
| Total internal funding                                       | $3,600  |
| Total funding from other sources                             | 0      |
| Average annual external funding per tenure-track faculty     | $3,954  |
| Average annual internal funding per tenure-track faculty     | $92    |

3. Degree Programs With Retention and Graduation Rates

SOA offers the following degrees:

1. Bachelors of Business Administration Accounting Major: BBA
2. Master of Business Administration Accounting Concentration: MBA
3. Master of Professional Accountancy: MPA
4. Master of Taxation: MTx
5. Doctor of Philosophy Accounting Major: PhD

By program, the numbers of students and degrees conferred by program appear in Table B-3a below.

<table>
<thead>
<tr>
<th>Program</th>
<th>FY 2008 Majors conferred</th>
<th>FY 2009 Majors conferred</th>
<th>FY 2010 Majors conferred</th>
<th>3 year average Majors conferred</th>
</tr>
</thead>
<tbody>
<tr>
<td>Undergraduate BBA</td>
<td>1396</td>
<td>231</td>
<td>1604</td>
<td>264</td>
</tr>
<tr>
<td>Master's MBA</td>
<td>47</td>
<td>13</td>
<td>46</td>
<td>20</td>
</tr>
<tr>
<td>Master's MPA</td>
<td>128</td>
<td>40</td>
<td>132</td>
<td>50</td>
</tr>
<tr>
<td>Master's MTx</td>
<td>97</td>
<td>28</td>
<td>113</td>
<td>38</td>
</tr>
<tr>
<td>Total</td>
<td>272</td>
<td>81</td>
<td>291</td>
<td>108</td>
</tr>
</tbody>
</table>

The ratio of PhD degrees conferred to majors (average 0.7 to 9.7) is a function of several variables. Before 2007, SOA admitted one or two doctoral students a year. Beginning 2007, five students were admitted each year. Because the program typically takes five years, the increased numbers of admittances have not flowed through to graduates. Although SOA admits the best candidates that apply to the program, not all of them develop sufficient research expertise to complete the program. Like the case for high-quality faculty members, doctoral candidates have alternative, attractive career paths, which they sometimes decide to pursue after entering the PhD program. Some students have left the program for personal reasons.

Table B-3b in Appendix B5 shows the retention and graduation rates for undergraduate, master’s, and PhD students. For undergraduate students, the graduation and retention rates have been increasing, as the summary below shows. From fall 2003 to fall 2008, first year retention increased from 82.1% to 86.1%.
### Summary of Table B-3b (Appendix B5): BBA Retention and Graduation Rates

<table>
<thead>
<tr>
<th>Junior year</th>
<th>% graduated in 1 year</th>
<th>1-year retention rate</th>
<th>% graduated in 2 years</th>
<th>2-year retention rate</th>
<th>% graduated in 3 years</th>
<th>3-year retention rate</th>
<th>% graduated in 4 years</th>
<th>4-year retention rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2003</td>
<td>0.084.1</td>
<td>82.1</td>
<td>27.9</td>
<td>76.4</td>
<td>57.9</td>
<td>75.0</td>
<td>68.6</td>
<td>71.4</td>
</tr>
<tr>
<td>Fall 2004</td>
<td>0.9</td>
<td>84.1</td>
<td>29.2</td>
<td>77.9</td>
<td>62.8</td>
<td>74.3</td>
<td>67.3</td>
<td>74.3</td>
</tr>
<tr>
<td>Fall 2005</td>
<td>0.0</td>
<td>85.5</td>
<td>36.8</td>
<td>71.1</td>
<td>57.0</td>
<td>74.6</td>
<td>64.9</td>
<td>76.3</td>
</tr>
<tr>
<td>Fall 2006</td>
<td>0.0</td>
<td>83.7</td>
<td>24.8</td>
<td>79.4</td>
<td>57.4</td>
<td>78.0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2007</td>
<td>0.6</td>
<td>83.9</td>
<td>0.6</td>
<td>50.3</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fall 2008</td>
<td>0.6</td>
<td>86.1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Average 2-year retention for MBA and MPA students (MTx data not available) from fall 2003 through fall 2008 was 80.3%. The 4-year retention rate for PhD students varied from 0.0% to 100%.

### 4. Credit Hours by Faculty Type and Level

Based on Table B4 and summarized in Table B5 (Appendix B5), the average per year of credit hour generation for tenure-track and non-tenure track faculty was 4,572 and 14,958 hours per year, respectively. Part-time instructors and graduate students generated an average of 7,699 hours per year. By level, averages for lower division undergraduate courses, upper division undergraduate courses, and graduate courses were 10,203, 10,261, and 6,778 hours per year, respectively. Lower division hours are all for the pair of sophomore Principles of Accounting courses, and upper division hours are for accounting major courses.

### 5. Evidence of program relevance and degree to which community, student, and professional needs are served by the program

Due to its growing reputation and its location in Atlanta, where graduates want to accept jobs, SOA has been a beneficiary of the increasing quality of prospective accounting students. Recruiters from large employers comment that the top tier of SOA’s BBA and MPA graduates compete with the best graduates from anywhere and that they wished there were more of them. In particular, SOA is a preferred source for high-quality minority graduates. SOA’s Director of Student Services has been instrumental in helping students, many of whom are first-generation college students, develop into professional accountants. Faculty research is often cited in business publications (magazines and newspapers) for insights into accounting and business matters.

### 6. Information on similar programs at other institutions

The following table shows comparison groups for SOA. Comparable peers are those considered to be equivalent with respect to mission and situation. The competitive group contains
institutions with which SOA competes for students. The aspirant group comprises schools that represent quality increases over SOA’s current quality. Comparative data were not available about the programs at these schools.

### Comparison Groups

<table>
<thead>
<tr>
<th>Comparable Peers</th>
<th>Competitive Group</th>
<th>Aspirant Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>The George Washington University</td>
<td>Georgia Southern University</td>
<td>Florida State University</td>
</tr>
<tr>
<td>University of Central Florida</td>
<td>Kennesaw State University</td>
<td>Michigan State University</td>
</tr>
<tr>
<td>University of Houston</td>
<td>University of Georgia</td>
<td>University of Minnesota</td>
</tr>
<tr>
<td>University of Oklahoma</td>
<td>University of West Georgia</td>
<td>University of Tennessee Knoxville</td>
</tr>
<tr>
<td></td>
<td></td>
<td>University of Washington</td>
</tr>
</tbody>
</table>

### Section C: Progress Toward Goals and Objectives

Goals from the last action plan, included in the 2005-2010 SOA Strategic Plan, appear below. Except for partial achievement of goal 6, SOA has succeeded in attaining the goals.

**Goal 1: To build a world-class, diverse faculty who are dedicated to achieving excellence in intellectual contributions, enabling student scholarship, and service to the profession and the global community at large**

As indicated above in the section on Viability of Programs, SOA has been challenged in keeping its budgeted faculty lines filled due to severe competition for the high-quality faculty members SOA has sought. Aggressive recruiting for hires accepting positions for 2008-2010 has succeeded in developing a world-class faculty. Evidence for the research dimension is SOA’s 2009 ranking of 15 out of 100 in publications in the two leading accounting research journals. The recruiting for 2008-2010 also increased the cultural and gender diversity of the faculty.

**Goal 2: To provide relevant, practice-rich learning opportunities for students characterized by academic rigor and problem-solving and by the integration of ethical and international dimensions**

SOA has transitioned to a portfolio model for faculty, featuring tenure-track faculty with research expectations and clinical non-tenure-track faculty whose responsibilities include research (often the scholarship of teaching and learning) as well as teaching and service. In addition to allowing SOA to serve increasing numbers of students, especially undergraduates, this approach has improved student learning experiences through more pervasive attention to assessing learning outcomes, which inform curricular changes. A realized benefit of having a cadre of terminally-qualified clinical faculty is their concentrated focus on curricular affairs and student learning.
Goal 3: To provide relevant, practice-rich learning opportunities to enable our students to develop, measure, analyze, validate and communicate business information and assure its integrity.

This goal maps to learning objectives for the BBA Accounting Major. Beginning in 2004, assessment of these objectives has matured from only examining exam scores with comingled learning objectives to using comparable measures across sections and using the assessment results to change courses and programs to improve student learning.

Goal 4: To develop a top quality research program in accounting and related disciplines

As measured by publications in high-quality accounting research journals, SOA has developed a top quality research program. During 1995-1999, SOA faculty published one article in the top two research journals in accounting (The Accounting Review and the Journal of Accounting Research), which gave a ranking of 71 out of 100 in the University of Texas—Dallas School of Management’s ranking of research productivity. Ten years later, in 2005-2009, SOA faculty published nine articles in these two journals, yielding a ranking of 15 out of 100.

Goal 5: To provide value-added service to the School of Accountancy, Robinson College of Business, Georgia State University, academic and professional organizations and the community.

For its service contributions, SOA has garnered the support and respect of the University, the Robinson College of Business, and the business community. Faculty members have served as officers in academic and professional organizations. Two faculty members currently serve in the roles of Dean and Associate Dean of the Robinson College of Business. The SOA Advisory Council composed of accounting and taxation professionals is very supportive of SOA. The Controllers Leadership Forum enables SOA to fill a development role in the careers of developing accounting professionals. Graduates with BBA, MPA, and MTx degrees are in strong demand from recruiting organizations, and SOA is a preferred source for high-quality minority graduates.

Goal 6: To secure adequate resources for accomplishing our objectives.

SOA has struggled to develop funding sources beyond state allocations. There are very few grant sources for accounting research, and existing ones tend to have an applied focus. SOA, consistent with GSU’s late start in development, has not had good success with alumni giving. In fall 2010, SOA launched a new premium program, the Fast-Track MPA, designed to enable holders of a non-accounting business degree to complete an MPA degree in one year. After covering University costs for the program, revenue will be shared with the Robinson College of Business.
Section D: Curricula Quality

In 2004, the School of Accountancy (SOA) began refining its learning assessment plans in conjunction with RCB and GSU initiatives to comply with AACSB and SACS requirements for assurance of learning. This prepared SOA to report assessment outcomes and planned actions in GSU’s implementation of WeaveOnline, a proprietary system for university-level assurance of learning, beginning with the 2005-06 year. SOA formed an assessment committee for this purpose, chaired by a senior faculty member with a half-time appointment in the GSU Center for Teaching and Learning with experience developing and assessing direct measures of learning. SOA’s assessment committee was composed of program coordinators, who then chaired subcommittees of faculty members teaching in the programs. This approach ensured that assessment would be conducted in a balanced way across all programs while facilitating faculty participation in developing and assessing learning outcomes. Periodically, the assessment committee made sure that learning outcomes were appropriate for enabling accomplishment of program missions and consistent with the availability of resources for embedding assessments in courses and other required student work.

SOA developed learning outcomes for each of its degree programs (BBA Major in Accounting, MPA, and MTx) and participates in RCB’s assessment of learning outcomes for the PhD in Accounting. Beginning 2010-11, assessment of the MBA Accounting Concentration will move from RCB to SOA. All assessment is embedded in courses or other program requirements, which has several advantages. First, it ensures that performance can be analyzed concurrently with the learning, giving more diagnostic insight into how to improve learning experiences. Second, it engages more faculty members in assessment, ensuring broader participation and bringing more depth and breadth of expertise to bear on assessment efforts. Third, it keeps faculty members aware of changes in learning across the curriculum, which enables more thorough and more timely consideration of curricular changes. Assessment goals by SOA program appear below, along with summaries of assessment progress since the initial efforts in 2004-05.

Appendix D1 contains the Detailed Assessment Report for 2009-10 for the BBA Major in Accounting, MPA, MTx, and PhD Accounting Major degree programs and for the two CTW courses (Acct 4610 and BusA 3000). Appendix D2 contains syllabi for the two CTW courses. Appendix D3 contains degree requirements for each program. Appendix D4 shows course offerings with enrollments. Appendix D6 gives undergraduate and graduate advisement procedures.

BBA Major in Accounting

The mission of the Bachelor of Business Administration (BBA) Major in Accounting is to provide the technical and analytical accounting knowledge and skills to become a professional in the accounting and to pursue a fifth (graduate) year of professional study. All assessment in the BBA program is embedded in courses in the form of graded work such as exams, projects, and cases. The following table gives learning objectives and identifies the courses in which the
assessment occurs. Each learning outcome is marked with its association with technical or analytical knowledge and skills.

<table>
<thead>
<tr>
<th>Area</th>
<th>Learning outcome</th>
<th>Course</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principles</td>
<td>Perform basic accounting calculations</td>
<td>Acct 2101</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Prepare financial statements</td>
<td>Acct 2101</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Interpret financial transaction effects</td>
<td>Acct 2101</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Solve operating problems of a business</td>
<td>Acct 2102</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Document accounting usefulness</td>
<td>Acct 2102</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Develop accounting information</td>
<td>Acct 2102</td>
<td>Technical</td>
</tr>
<tr>
<td>Financial</td>
<td>Record journal and adjusting/closing entries</td>
<td>Acct 4111</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Prepare financial statements</td>
<td>Acct 4111</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Recognize revenue for multiple models</td>
<td>Acct 4111</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Apply time value of money concepts</td>
<td>Acct 4111</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Record assets, liabilities and lease contracts</td>
<td>Acct 4112</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Record deferred taxes, pensions, equities and derivatives</td>
<td>Acct 4113</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Prepare complex cash flow statements</td>
<td>Acct 4113</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Analyze business performance</td>
<td>Acct 4111</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Acct 4112</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Acct 4113</td>
<td>Analytical</td>
</tr>
<tr>
<td>Cost Managerial</td>
<td>Develop performance measures</td>
<td>Acct 4210</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Evaluate alternative costing systems</td>
<td>Acct 4210</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Structure and model business problems</td>
<td>Acct 4210</td>
<td>Analytical</td>
</tr>
<tr>
<td>Systems</td>
<td>Query databases to provide insights</td>
<td>Acct 4310</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Design business processes</td>
<td>Acct 4310</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td>Design and implement databases</td>
<td>Acct 4310</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td>Evaluate internal control</td>
<td>Acct 4310</td>
<td>Analytical</td>
</tr>
<tr>
<td>Tax</td>
<td>Identify tax issues</td>
<td>Acct 4510</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td>Select and apply tax laws</td>
<td>Acct 4510</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Apply tax law to investment decisions</td>
<td>Acct 4510</td>
<td>Analytical</td>
</tr>
<tr>
<td>Audit</td>
<td>Differentiate among auditing types</td>
<td>Acct 4610</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Evaluate audit risk</td>
<td>Acct 4610</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td>Apply the opinion formulation process</td>
<td>Acct 4610</td>
<td>Technical</td>
</tr>
<tr>
<td></td>
<td>Evaluate auditors’ responsibility</td>
<td>Acct 4610</td>
<td>Analytical</td>
</tr>
<tr>
<td></td>
<td>Think critically through writing in auditing contexts</td>
<td>Acct 4610</td>
<td>Communication</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Critical thinking</td>
</tr>
</tbody>
</table>

Since 2004-05, SOA has matured in its assessment reporting and in taking advantage of assessment results to improve the BBA curriculum. In the early years, some of the reporting consisted of only exam scores with comingled learning objectives. There was little or no assessment reporting from contingent faculty members. In addition, faculty members teaching multiple sections of the same course were often using different measures, precluding
comparability across sections. Since that time, course coordinators have worked with the faculty members teaching the course they coordinate to ensure that all sections are assessed with comparable measures and that assessment results are used to change courses and programs to improve student learning.

When comparable measures were adopted, assessment reporting identified uneven learning across multiple sections of some courses. To address this condition, teaching schedules have been reconfigured to reduce the number of different faculty members teaching each specific course, a strategy enabled with the hiring of more non-tenure track academically qualified faculty members. For example, in fall 2009, all sections of Acct 4111 were taught by the same faculty member, who focused on developing learning experiences and their assessments for just that one course. Rather than multiple faculty members developing their own individual learning experiences and assessments, one faculty member, in consultation with faculty members teaching downstream courses, developed really good learning experiences with insightful assessments that can be used by other faculty members that teach the course in other terms. This strategy is being implemented in other BBA accounting courses.

Since 2004-05, SOA has reconfigured the financial courses in the BBA program about every two years. Initially identified in assessment reporting, deficiencies in graduates’ skills in financial reporting were also felt by employers. Faculty members teaching subsequent courses offered similar judgments. The most encompassing reconfiguration of financial accounting courses occurred fall 2009. To remedy deficiencies in financial accounting and to enable incorporating IFRS into the curriculum, SOA replaced existing financial courses with three financial accounting courses in fall 2009. The new courses are Acct 4111 Intermediate Accounting I (2 hours), Acct 4112 Intermediate Accounting II (3 hours), and Acct 4113 Intermediate Accounting III (3 hours). These courses replaced courses in transaction analysis (1 hour), financial reporting (4 hours), and financial statement analysis (3 hours). With this change, the BBA program requires 21 hours (8 hours of intermediate financial accounting, 3 hours each in managerial/cost, tax, systems, and auditing, and a 1-hour course that introduces students to the opportunities in the accounting profession.) In fall 2011, Acct 4111 will be expanded to a 3-hour course.

In other accounting major areas (cost/managerial, systems, tax, and audit), assessment has prompted incremental changes. In cost/managerial, a textbook with more emphasis on ambiguity in problem solving to develop analytical skills was adopted in 2006-07. Students, however, have not appeared to be ready for this challenge, necessitating a shift back to a more traditional, technically-oriented textbook in 2008-09. In systems, more structured guidance has been developed to enable students to develop skills for representing business processes, querying databases, and evaluating internal control. In tax, the main lecture notes text has been revised each year, and time allocations on objectives have been adjusted.

To address high failure rates in large-enrollment general education courses, the University System of Georgia (USG) instituted a Retention and Progress to Graduation (RPG) grant program for the largest USG campuses. Over two years, principles of accounting (Acct 2101-2102) faculty members received four RPG grants to experiment with peer counseling sessions,
peer tutoring, and digital tutors for core concepts and procedures. The digital tutors, online three-minute voice-over-PowerPoint presentations giving students guidance on main concepts and procedures in Acct 2102, were associated with an average increase in pass rates from 57.2% in the two years preceding their implementation to 79.8% in the two years after their implementation. Because of their success, the digital tutors have become a permanent feature of Acct 2102, loaded into the course management system (WebCT) for every section to make them accessible to every student. For this work, the faculty member developing the digital tutors and analyzing the learning effects received RCB and university-level teaching awards. Peer counseling and peer tutoring elicited only marginal improvements in pass (C- or better grade) rates and were discontinued when the grant program terminated.

CTW Accounting


BusA 3000 Globalization and Business Practices. Offered by the Institute of International Business in the Robinson College of Business, the course is required of all undergraduate business majors. Its learning objectives are for students to learn to (1) analyze international business processes, operations, and the challenges of globalization, (2) communicate their knowledge of international business processes directly to business leaders, and (3) develop research skills and an awareness of the limitations of online material related to international business. To demonstrate mastery of these skills, students prepare a term paper in the form of an international business proposition in which they make a case for making an investment decision in a target country.

The initial rubrics are being used to score the term papers. Rubric scores have not been compared over time or across course sections. For 2010-11, the rubric was modified to obtain better alignment of score items with aspects of the term papers that instantiate the learning objectives. Although training sessions are held each term for faculty members teaching the course, there appears to be wide variation in how the rubric is applied. The detailed assessment report for 2009-10 was silent on the extent to which students achieved the learning objectives.

Acct 4610 Assurance Services. Offered by SOA to accounting majors, the course is one students typically take in their last term. Its learning objectives are for students to learn to identify and solve unstructured problems in unfamiliar accounting domains and effectively communicate the thinking, solution process and conclusions. Students must be able to locate, obtain, organize, and analyze information and to exercise judgment based on comprehension of a set of facts and available evidence. They must be able to present, discuss and defend their views through written and spoken language. Conclusions or recommendations must be complete, plausible, and compelling, and demonstrate an understanding of the accounting problem.
Students demonstrate their mastery of the objectives by completing a simulated audit project in teams in which they identify and explain control weaknesses and fraud risks and make cost-effective recommendations for correcting control weaknesses and mitigating fraud risks. Faculty members teaching the course participated in training sessions conducted for the other CTW course BusA 3000. Faculty members and CTW consultants participated in training sessions tailored just for the course Acct 4610.

For the first time in 2009-10, the audit simulation project was completed in all sections of Acct 4610. In 2009-10, CTW quizzes were used for the first time in which students selected answers to objective questions requiring critical analysis and then developed written explanations to support their conclusions. Because of the wide variability in student performance on the quizzes, instructors will provide more specific instruction on responding to the quizzes and preparing the project report. Instructors believe that the CTW projects prompted students to become more proactive in self assessment and in editing their written communication. Instructors also believe that students became more critical in evaluating information presented to them and learned to ask relevant questions. Peer evaluation motivated students to participate in team efforts.

**MPA Financial Reporting and Assurance**

The mission of the Master of Professional Accountancy (MPA) program is for students to develop and integrate: (1) skills for analyzing organizational performance that incorporate global and ethical dimensions, (2) skills in developing financial reporting systems, (3) skills in interpreting and predicting choices in financial reporting systems, (4) assurance skills, (5) skills for collaborative work in teams, (6) communication skills, and (7) technology skills. All assessment in the MPA program is embedded in courses in the form of graded work such as exams, projects, and cases. The following table gives learning objectives and identifies the courses in which the assessment occurs.
Master of Professional Accountancy (MPA) Assessment Plan

<table>
<thead>
<tr>
<th>Category</th>
<th>Learning outcome</th>
<th>Course</th>
</tr>
</thead>
<tbody>
<tr>
<td>Analysis</td>
<td>Analyze organizational performance incorporating global and ethical dimensions</td>
<td>Acct 8700</td>
</tr>
<tr>
<td>Financial</td>
<td>Apply professional standards, financial information tools, and professional judgment to develop financial reporting systems</td>
<td>Acct 8410</td>
</tr>
<tr>
<td></td>
<td>Apply economic, financial, and psychological theories to interpret and predict choices in financial reporting systems</td>
<td>Acct 8410</td>
</tr>
<tr>
<td>Assurance</td>
<td>Provide assurance services in a variety of organizational contexts</td>
<td>Acct 8610</td>
</tr>
<tr>
<td>Collaboration</td>
<td>Contribute to collaborative efforts to achieve team goals</td>
<td>Acct 8410</td>
</tr>
<tr>
<td>Communication</td>
<td>Demonstrate communication skills for thriving as a professional accountant</td>
<td>Acct 8410</td>
</tr>
<tr>
<td>Technology</td>
<td>Demonstrate technology skills for thriving as a professional accountant</td>
<td>Acct 8410</td>
</tr>
</tbody>
</table>

Since 2004-05, most of the changes in the MPA Program to improve learning have centered on the crucial financial courses. Supporting courses have experienced incremental improvements. In 2006-07, assessment results showed average performance meeting the target level for interpreting and predicting choices in financial reporting systems but weaker performance by students not having had both master’s level financial reporting courses. This lapse in performance was remedied in 2007-08 by combining normative and positive accounting theory into an integrated whole in Acct 8410. In 2008-09, assessment reporting identified the need for an SOA subscription to a financial standards database for student use, which was acquired.

Master of Taxation

The mission of the Master of Taxation (MTx) Program is to provide students with opportunities to develop research, technical, and communication skills that tax professionals need to excel in their careers. All assessment in the MTx Program is embedded in courses in the form of graded work such as exams, projects, and cases. The following table gives learning objectives and identifies the courses in which the assessment occurs.
<table>
<thead>
<tr>
<th>Category</th>
<th>Learning outcome</th>
<th>Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax research</td>
<td>Identify tax issues</td>
<td>Tx 8030</td>
</tr>
<tr>
<td></td>
<td>Identify tax issues</td>
<td>Tx 8030</td>
</tr>
<tr>
<td></td>
<td>Locate relevant authority</td>
<td>Tx 8030</td>
</tr>
<tr>
<td></td>
<td>Cite primary authority</td>
<td>Tx 8030</td>
</tr>
<tr>
<td></td>
<td>Document findings and conclusions</td>
<td>Tx 8030</td>
</tr>
<tr>
<td>Technical skills</td>
<td>Interpret tax authorities and apply them in unfamiliar settings</td>
<td>Tx 8080</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Tx 8120</td>
</tr>
<tr>
<td>Communication</td>
<td>Develop effective communication skills</td>
<td>BCom 8250</td>
</tr>
</tbody>
</table>

Because of continual changes in tax regulation and the business environment, tax faculty members have a history of updating courses each time they are taught. This ensures a steady stream of improvements focused on keeping courses consistent with changes in tax regulation and business practice. In this five-year period, the MTx Program has benefitted from a tax writing web site developed by a recently retired faculty member. The web site gives students a way to practice their choices of language as it steps them through a strategy for conducting tax research. The site also enables students to monitor their writing skills with diagnostic questions.

Throughout the period, the MTx Program has relied on the RCB course Business Communications (BCom) 8250 for development and assessment of communication skills. Gradually, however, relying on assessment from this source has seemed less satisfactory, partly due to the unavailability of assessment results. Beginning fall 2011, BCom 8250 will no longer be required in the program, when communication skills will be assessed in taxation courses in tax contexts. Also as of fall 2011, Tx 8040 Tax Practice and Procedures will become a required course.

**PhD in Accounting**

The mission of the Doctor of Philosophy (PhD) in accounting is to develop in graduates a high level of confidence in conducting research and in teaching business disciplines by requiring (1) training in theory, (2) training in general research techniques as well as research techniques specific to a discipline (accounting), (3) research experience with faculty members on contemporary research problems and issues, and (4) training on teaching methodology reinforced with active classroom teaching experience. Assessment measures in the PhD program coincide with program requirements. The following table gives learning objectives by category.
Doctor of Philosophy (PhD) Assessment Plan

<table>
<thead>
<tr>
<th>Category</th>
<th>Learning outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>Research evaluation</td>
<td>Pass comprehensive exam</td>
</tr>
<tr>
<td></td>
<td>Comment in research workshops</td>
</tr>
<tr>
<td>Research conduct</td>
<td>Conduct research with faculty</td>
</tr>
<tr>
<td></td>
<td>Make research presentation</td>
</tr>
<tr>
<td>Research completion</td>
<td>Conduct original research individually</td>
</tr>
<tr>
<td>Placement</td>
<td>Accept position for using research skills</td>
</tr>
<tr>
<td>Teaching</td>
<td>Complete BA 9200 Seminar in University Teaching</td>
</tr>
<tr>
<td></td>
<td>Teach and obtain feedback</td>
</tr>
<tr>
<td></td>
<td>Accept position for using teaching skills</td>
</tr>
</tbody>
</table>

On the whole, the program has met learning objectives. Early in this five-year period, PhD students prepared a literature paper in their first summer in the program. This practice turned out to be less than ideal because it focused students’ attention on writing a literature review paper with no likely publication outlet at the expense of thinking about and working with the existing literature in the context of a research idea. To shift the emphasis to make it more productive for research, the requirement for the first summer paper was changed fall 2006 to reading research during the first summer for developing a research idea for the second summer paper, which the student would, when completed, present in a research workshop for faculty and students. This approach has worked well for students entering the program with the revised requirement. An assessment outcome in 2008-09 was the identification of the need for more formal feedback to students about their strengths and weaknesses in conducting research. A formal feedback system was implemented summer 2009 to give guidance to each student for improving his or her research proficiency.

Student Survey Results

Student survey results appear in Appendix D5 for undergraduates and graduate students. For undergraduate students, survey means were at or above university and college means except for a few questions for which the means were slightly below university and college means. For graduate students, survey means were at or above university and college means. Together, these results indicate a high level of student satisfaction with undergraduate and graduate programs.

Section E: Student Quality

The School of Accountancy is committed to admitting the highest possible quality students to its programs. SOA has benefitted from GSU’s growing student body, which has enabled GSU to raise undergraduate admission standards gradually over the last decade. GSU’s growth provides the opportunity for SOA to educate more and better students.
Input Quality Metrics

1. Admission requirements for graduate programs

Admission requirements for graduate programs are shown in the following table.

<table>
<thead>
<tr>
<th>Program</th>
<th>Prior academic work</th>
<th>Work experience</th>
<th>Prior GPA and GMAT scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>MPA</td>
<td>Equivalent of GSU BBA accounting major</td>
<td>Desirable</td>
<td>Competitive</td>
</tr>
<tr>
<td>MPA Fast Track</td>
<td>Equivalent of GSU BBA any business major</td>
<td>Usually required</td>
<td>Competitive</td>
</tr>
<tr>
<td>MBA</td>
<td>Equivalent of GSU bachelor’s degree any major</td>
<td>Yes usually</td>
<td>Competitive</td>
</tr>
<tr>
<td>MTx</td>
<td>Bachelor’s degree; BBA foundation courses; Acct 4510</td>
<td>Desirable</td>
<td>Competitive</td>
</tr>
<tr>
<td>PhD</td>
<td>Bachelor’s or master’s degree; capability for research; exceptional quantitative and verbal skills</td>
<td>None required</td>
<td>Competitive</td>
</tr>
</tbody>
</table>

Graduate admission test scores are shown in Table E-1A in two panels, one for GRE scores and one for GMAT scores. Most students present GMAT scores rather than GRE scores.

<table>
<thead>
<tr>
<th>FY</th>
<th>ACADEMIC PROGRAM DEGREE</th>
<th>MAJOR</th>
<th>APPLIED</th>
<th>ACCEPTED</th>
<th>ENROLLED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>GRE VERB</td>
<td>GRE QUANT</td>
<td>GRE VERB</td>
</tr>
<tr>
<td>FY08</td>
<td>MBA</td>
<td>BA</td>
<td>485</td>
<td>672</td>
<td>551</td>
</tr>
<tr>
<td>FY09</td>
<td>MBA</td>
<td>BA</td>
<td>450</td>
<td>726</td>
<td>423</td>
</tr>
<tr>
<td>FY10</td>
<td>MBA</td>
<td>BA</td>
<td>425</td>
<td>722</td>
<td>340</td>
</tr>
<tr>
<td>FY08</td>
<td>MPA</td>
<td>ACY</td>
<td>510</td>
<td>671</td>
<td>523</td>
</tr>
<tr>
<td>FY09</td>
<td>MPA</td>
<td>ACY</td>
<td>508</td>
<td>638</td>
<td>608</td>
</tr>
<tr>
<td>FY10</td>
<td>MPA</td>
<td>ACY</td>
<td>443</td>
<td>583</td>
<td>415</td>
</tr>
<tr>
<td>FY08</td>
<td>MTX</td>
<td>TAX</td>
<td>660</td>
<td>790</td>
<td></td>
</tr>
<tr>
<td>FY09</td>
<td>MTX</td>
<td>ACY</td>
<td>513</td>
<td>720</td>
<td></td>
</tr>
</tbody>
</table>

TABLE E-1a: Panel 1 GRE Scores
MEAN STANDARDIZED GRADUATE ADMISSION TEST SCORES
## TABLE E-1a: Panel 2 GMAT Scores

**MEAN STANDARDIZED GRADUATE ADMISSION TEST SCORES**

<table>
<thead>
<tr>
<th>FY</th>
<th>DEGREE</th>
<th>APPLIED</th>
<th>ACCEPTED</th>
<th>ENROLLED</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>GMAT VERB</td>
<td>GMAT QUANT</td>
<td>GMAT TOT</td>
</tr>
<tr>
<td>FY08</td>
<td>MBA</td>
<td>29</td>
<td>32</td>
<td>517</td>
</tr>
<tr>
<td>FY09</td>
<td>MBA</td>
<td>29</td>
<td>33</td>
<td>524</td>
</tr>
<tr>
<td>FY10</td>
<td>MBA</td>
<td>30</td>
<td>33</td>
<td>536</td>
</tr>
<tr>
<td>FY08</td>
<td>MPA</td>
<td>30</td>
<td>39</td>
<td>576</td>
</tr>
<tr>
<td>FY09</td>
<td>MPA</td>
<td>31</td>
<td>38</td>
<td>578</td>
</tr>
<tr>
<td>FY10</td>
<td>MPA</td>
<td>30</td>
<td>38</td>
<td>567</td>
</tr>
<tr>
<td>FY08</td>
<td>MTX</td>
<td>31</td>
<td>36</td>
<td>560</td>
</tr>
<tr>
<td>FY09</td>
<td>MTX</td>
<td>29</td>
<td>36</td>
<td>546</td>
</tr>
<tr>
<td>FY10</td>
<td>MTX</td>
<td>30</td>
<td>35</td>
<td>549</td>
</tr>
<tr>
<td>FY08</td>
<td>PHD</td>
<td>34</td>
<td>43</td>
<td>632</td>
</tr>
<tr>
<td>FY09</td>
<td>PHD</td>
<td>36</td>
<td>46</td>
<td>673</td>
</tr>
<tr>
<td>FY10</td>
<td>PHD</td>
<td>34</td>
<td>46</td>
<td>658</td>
</tr>
</tbody>
</table>

The selection ratios of applicants to accepted graduate students are shown in Table E01b.

## TABLE E-1b

**SELECTION RATIO OF APPLICANT/ACCEPTED GRADUATE STUDENTS**

<table>
<thead>
<tr>
<th>FY</th>
<th>DEGREE</th>
<th>MAJOR</th>
<th># OF applicants</th>
<th># OF ACCEPTED</th>
<th># OF ENROLLED</th>
<th>ACCEPT RATIO</th>
<th>ENROLLED RATIO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY08</td>
<td>MBA</td>
<td>BA</td>
<td>49</td>
<td>18</td>
<td>12</td>
<td>36.7%</td>
<td>66.7%</td>
</tr>
<tr>
<td>FY09</td>
<td>MBA</td>
<td>BA</td>
<td>50</td>
<td>11</td>
<td>7</td>
<td>22.0%</td>
<td>63.6%</td>
</tr>
<tr>
<td>FY10</td>
<td>MBA</td>
<td>BA</td>
<td>70</td>
<td>30</td>
<td>20</td>
<td>42.9%</td>
<td>66.7%</td>
</tr>
<tr>
<td>FY08</td>
<td>MPA</td>
<td>ACY</td>
<td>127</td>
<td>63</td>
<td>53</td>
<td>49.6%</td>
<td>84.1%</td>
</tr>
<tr>
<td>FY09</td>
<td>MPA</td>
<td>ACY</td>
<td>132</td>
<td>84</td>
<td>64</td>
<td>63.6%</td>
<td>76.2%</td>
</tr>
<tr>
<td>FY10</td>
<td>MPA</td>
<td>ACY</td>
<td>160</td>
<td>100</td>
<td>73</td>
<td>62.5%</td>
<td>73.0%</td>
</tr>
<tr>
<td>FY08</td>
<td>MTX</td>
<td>TAX</td>
<td>82</td>
<td>46</td>
<td>42</td>
<td>56.1%</td>
<td>91.3%</td>
</tr>
<tr>
<td>FY09</td>
<td>MTX</td>
<td>TAX</td>
<td>96</td>
<td>52</td>
<td>41</td>
<td>54.2%</td>
<td>78.8%</td>
</tr>
<tr>
<td>FY10</td>
<td>MTX</td>
<td>TAX</td>
<td>125</td>
<td>73</td>
<td>53</td>
<td>58.4%</td>
<td>72.6%</td>
</tr>
<tr>
<td>FY08</td>
<td>PHD</td>
<td>ACY</td>
<td>31</td>
<td>3</td>
<td>3</td>
<td>9.7%</td>
<td>100.0%</td>
</tr>
<tr>
<td>FY09</td>
<td>PHD</td>
<td>ACY</td>
<td>46</td>
<td>4</td>
<td>2</td>
<td>8.7%</td>
<td>50.0%</td>
</tr>
<tr>
<td>FY10</td>
<td>PHD</td>
<td>ACY</td>
<td>50</td>
<td>8</td>
<td>4</td>
<td>16.0%</td>
<td>50.0%</td>
</tr>
</tbody>
</table>

PhD students have been successful in obtaining fellowship grants for graduate study. In FY2009, two students were funded with $12,000 AICPA Minority Fellowships and one student was received a $10,000 grant from the KPMG PhD Project. This funding continues subject to the students making satisfactory progress toward completing the degree.

The following table shows PhD graduates and their placements for 2006-2010.
In general, GSU PhD Accounting graduates have been successful in publishing articles in research journals.

2. Minimum GPA requirements for undergraduate majors

Undergraduate admission decisions are based on a previous record of satisfactory academic performance, test scores, personal qualities and circumstances, character, and good conduct. Admission is a selective process and meeting minimum requirements does not guarantee acceptance. Admission as a freshman requires a freshman index of 2500 or higher where the high school GPA is calculated on 16 specific college preparatory courses.

A grade of C- or higher is necessary to receive degree credit in the following required courses in the B.B.A. degree program: Acct 2101-2102, Econ 2105-2106, CIS 2010, BusA 2106; all the courses in the junior-year business core; the junior-year communication requirement; all the courses in the major; BusA 4980; the junior/senior RCB electives. Students may not register for Acct 2102 until the first course in the given paired sequence is passed with degree credit (i.e., a grade of C or higher). Students must have completed no fewer than 45 semester hours of college-level course work before taking 3000/4000-level courses in the Robinson College. Students may not enroll in upper-level courses (those numbered 3000-4999) offered by the Robinson College of Business if their cumulative GSU grade point average is below 2.50.

A minimum of a grade of C- is required to satisfy the prerequisites to any accounting course. Students need a grade of B- or higher in both Acct 2101 and Acct 2102, in order to enroll in Acct 4020, Acct 4111, Acct 4210.

SAT score and Freshman Index averages are shown in the following table.

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of majors, all levels</th>
<th>Number of students</th>
<th>Average SAT Verbal</th>
<th>Average SAT Math</th>
<th>Freshman Index</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY08</td>
<td>1,396</td>
<td>709</td>
<td>491</td>
<td>540</td>
<td>566</td>
</tr>
<tr>
<td>FY09</td>
<td>1,604</td>
<td>897</td>
<td>494</td>
<td>542</td>
<td>708</td>
</tr>
<tr>
<td>FY10</td>
<td>1,692</td>
<td>921</td>
<td>493</td>
<td>542</td>
<td>746</td>
</tr>
</tbody>
</table>

Each year SOA awards over $21,000 in scholarships funded by endowments for this purpose to BBA and master’s students. The annual Accounting Employers Showcase gives area employers and students an
opportunity to meet each other in structured activities focused on career planning. Net proceeds from the showcase are used to help fund activities of student organizations such as ALPFA, Beta Alpha Psi, Tau Alpha Chi, and NABA.

Because many BBA students are first-generation college students, it is important for SOA to sponsor professional activities to develop their capabilities for building relationships with professionals, developing leadership potential, and providing community service. Each of the following student organizations has an SOA faculty advisor: Association of Latino Professionals in Finance and Accounting (ALPFA), Advancement of Pan-Asians in Management and Leadership (ASCEND), Beta Alpha Psi (accounting scholastic honorary society), Internal Auditors Association (IIA) Student Chapter, National Association for Blacks in Accounting (NABA), and Tau Alpha Chi (taxation scholastic honorary society).

SOA also provides a faculty advisor for five undergraduate and five graduate students to participate in the annual Deloitte National Case Studies Competition in which the student teams work a simulated client case to provide tax advisory services. SOA teams regularly place in the top 10 competitors at each level. SOA sends a five-student team to the annual KPMG/ALPFA case competition and six accounting majors to New York each year as part of RCB’s Panthers\(^1\) on Wall Street program. The most recent Panthers on Wall Street program led to one student receiving an internship at the accounting firm PriceWaterhouseCoopers in New York. This year, the Beta Alpha Psi Chapter received a Most Improved Chapter Award from the national organization.

Recruiters from large employers comment that the top tier of SOA’s BBA and MPA graduates compete with the best graduates from anywhere and that they wished there were more of them. In particular, SOA is a preferred source for high-quality minority graduates. An opportunity for SOA is to emphasize developing student capability to increase the proportion of BBA graduates that recruiters would put in the top tier. While schools that enjoy really high student input quality may not need to distinguish among pedagogical approaches, an opportunity for SOA is to focus on developing students with only average appeal to recruiters into capable accounting graduates. Since the position was created, SOA’s Director of Student Services has been instrumental in helping students, many of whom are first-generation college students, develop into professional accountants.

Section F: Faculty Quality

1. Quality and quantity of scholarly productivity

Consistent with college guidelines, SOA distinguished among levels of quality for academic research journals. The following journals are designated premier journals. Publication in these journals would likely result in positive promotion and tenure recommendations as related to research expectations at peer research universities and at research universities with reputations to which SOA aspires.

1. Accounting, Organizations and Society
2. The Accounting Review

\(^1\) GSU’s mascot is a panther.
3. Contemporary Accounting Research  
4. Journal of Accounting and Economics  
5. Journal of Accounting Research  
6. Review of Accounting Studies  
7. Premier journals in other disciplines  

The following journals are designated high-quality journals. Publication in these journals would be viewed positively in the promotion and tenure process at peer research universities, but publishing exclusively in them may not lead to promotion and tenure.

1. Abacus  
2. Accounting Horizons  
3. Journal of Accounting, Auditing, and Finance  
4. Journal of Accounting and Public Policy  
5. Journal of Accounting Literature  
6. Journal of Business, Finance and Accounting  
8. Behavioral Research in Accounting  
10. Journal of Information Systems  
11. Journal of Managerial Accounting Research  
12. Issues in Accounting Education  
13. High-quality journals in other disciplines  

All other journals are unranked. SOA recognizes publications in the leading professional journals such as *Journal of Accountancy* or *Journal of Taxation*. Such publications, however, do not lead to promotion and tenure. 

For tenured and tenure-track faculty members, the average number of premier, high-quality, and other refereed journal publications for calendar years 2007-2009 are shown in the following table.

<table>
<thead>
<tr>
<th>Average Refereed Journal Publications Per Tenure-Track Faculty Member By Journal Quality</th>
<th>Premier</th>
<th>High-quality</th>
<th>Other</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unduplicated</td>
<td>.7</td>
<td>.9</td>
<td>.6</td>
<td>2.2</td>
</tr>
<tr>
<td>By author</td>
<td>.8</td>
<td>.9</td>
<td>.6</td>
<td>2.3</td>
</tr>
</tbody>
</table>

As an indication of SOA’s research progress, in 1995-1999 SOA faculty published one article in the two leading accounting research journals, giving it a ranking of 71 out of 100 in the University of Texas—Dallas School of Management’s ranking of worldwide research productivity. In 2005-2009, SOA faculty published nine articles in the top two journals, yielding a ranking of 15 out of 100. For the 1997-1999 period, SOA ranked 52 for these two journals; for the 2007-2009 period, SOA ranked 25.
2. Results of promotion and tenure and reviews

During the review period, one assistant professor was promoted to associate professor with tenure, and one assistant professor with a promising record received a three-year review. Other probationary faculty members left before their third-year reviews due to a variety of reasons, from returning to their home countries to accepting a more competitive position. The steady stream of departures puts SOA in continuing need of recruiting high-quality faculty members.

3. Faculty honors

Honors have accrued to faculty members each year. Two faculty collaborators received an American Accounting Association (AAA) Teaching and Curriculum Research in Accounting Education Award and a GSU Instructional Effectiveness Award. Between them, two faculty members received three Best Paper awards at their respective AAA Section Midyear Conferences. Three faculty members received six college-level teaching awards among them. One faculty member received the RCB Brightman Award for Innovative Teaching. At the university level, a faculty member received an International Education Excellence Award.

4. Sponsored funding: Sources and type

The following table shows the sources and types of sponsored funding received by current faculty members during the review period.

<table>
<thead>
<tr>
<th>Source</th>
<th>Direct</th>
<th>Indirect</th>
<th>Internal</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tenured and tenure-track faculty (13)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>National Science Foundation (NSF)</td>
<td>$26,859</td>
<td>$4,373</td>
<td></td>
</tr>
<tr>
<td>Institute of Management Accountants (IMA)</td>
<td>$5,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Georgia Research Alliance</td>
<td>$4,167</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Center for Audit Quality (Federal)</td>
<td>$11,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>RCB Center for Economic Analysis of Risk (CEAR)</td>
<td></td>
<td></td>
<td>$3,600</td>
</tr>
<tr>
<td><strong>Total funding tenure-track faculty</strong></td>
<td>$47,026</td>
<td>$4,373</td>
<td>$3,600</td>
</tr>
<tr>
<td><strong>Non-tenure track fulltime faculty (10)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GSU Retention and Progression to Graduation Grants</td>
<td>$68,116</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total funding all faculty</strong></td>
<td></td>
<td></td>
<td>$123,114</td>
</tr>
</tbody>
</table>

Because there are so few sources for external funding for accounting research, SOA has been striving to develop other funding sources. The most promising source appears to be premium-priced programs, the first one of which (Fast-Track MPA) was launched fall 2010. This approach is consistent with RCB’s shift to a model relying less on state allocations and more on revenue from premium-priced programs.
5. **Services and outreach contributions**

Faculty members are regular contributors to the accounting profession, serving as officers and committee members for academic (American Accounting Association) and professional societies (Institute of Management Accountants, Institute of Internal Auditors, and Georgia Society of CPAs.) Faculty members have been especially active in serving in editorial and editorial review roles for research journals in accounting. Faculty members serve on GSU Senate Committees, including chairing committees. On a continuing basis, faculty members serve as chair or member of RCB standing committees. Many faculty members regularly contribute commentary and analyses to national and international media.

SOA collaborates with academics from other local area schools offering PhDs in accounting (Georgia Tech, University of Georgia, and Emory University) to strengthen each other’s programs and leverage the unique research expertise in each program. The group holds an annual Southeast Summer Accounting Research Colloquium (SESARC), which has spawned research collaborations across programs. PhD students may take courses at the other schools, and faculty members may serve on PhD committees at the other schools.

6. **Evolution to a portfolio faculty model**

SOA, consistent with a comparable shift in RCB, has transitioned from a faculty model consisting of tenure-track faculty with research expectations and non-tenure-track faculty with only teaching and service expectations to a portfolio model that includes clinical non-tenure-track faculty whose responsibilities include research (often scholarship of teaching and learning) as well as teaching and service. The result of this transition supports SOA maintaining academically (PhD holding) and professionally qualified faculty. Academically-qualified non-tenure track faculty members typically teach six sections per academic year, compared to three sections per academic year for most tenured or tenure-track faculty members. Most non-tenure-track instructors, whose responsibilities are teaching and service, teach eight sections per academic year. Without the non-tenure-track faculty members, SOA could not simultaneously serve growing student enrollments and deliver on the research component of the mission through its PhD program and faculty research.

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**Section G: Resource Adequacy**

1. **Faculty Resources.** The School of Accountancy has barely adequate faculty numbers to support the number of students in its programs provided all its faculty lines can continue to be filled, which requires continual recruiting efforts. Student/faculty ratios are shown in Appendix G1.

2. **Administrative Resources.** SOA has sufficient administrative resources for day-to-day activities.
3. **Technological Resources.** SOA has sufficient technology, e.g. desktops, laptops, etc. for faculty and staff to carry out their work responsibilities.

4. **Space Resources.** The space currently allocated to SOA, for offices for faculty and staff, is adequate.

5. **Laboratory Resources.** Laboratory resources are adequate.

6. **GSU Foundation Resources.** SOA has one endowed professorship and two endowed chairs. Annual giving from alumni, friends, and faculty/staff goes primarily to the Accounting Excellence Fund, which has been SOA’s main source of discretionary spending. This source is inadequate. SOA is short the resources needed to engage in the development efforts that will be crucial to its fulfilling its mission on a continuing basis.

7. **Library Resources.** Library resources were adequate until the library had to reduce its journal holdings fall 2010. It remains to be seen what effect the discontinuance of 56 accounting journals will have on accounting research. The library’s report and analysis appears in Appendix G2.

**Section H: Goals and Objectives**

SOA goals for the next period appear below.

**Goal 1: To develop adequate financial resources for accomplishing its mission**

SOA has struggled to develop funding sources beyond state allocations. In fall 2010, SOA launched a new premium program, the Fast-Track MPA, for which revenue will be shared with the Robinson College of Business.

**Goal 2: To develop a top quality research program in accounting and related disciplines**

Although SOA has made substantial progress in the last fifteen years with respect to research quality, the gains will require effort to sustain and increase.

**Goal 3: To improve students’ educational experience**

SOA seeks to capitalize on its evolving portfolio model for faculty, featuring tenure-track faculty with research expectations and clinical non-tenure-track faculty whose responsibilities include research (often the scholarship of teaching and learning) as well as teaching and service. Assessment of learning outcomes will enable SOA to refine curricula to offer improved learning experiences.
Goal 4: To provide value-added service to the School of Accountancy, Robinson College of Business, Georgia State University, academic and professional organizations and the community
APPENDIX A
Documents Pertaining to AACSB Reaffirmation of Accreditation
April 30, 2010

1. Letter from AACSB extending maintenance of accreditation
2. Team Visit Report
4. Consultative Report
April 30, 2010

H. Fenwick Huss, Dean
Georgia State University
J. Mack Robinson College of Business
PO Box 3989
35 Broad Street, Room 718
Atlanta, GA 30302-3989
Via email: hfhus@gsu.edu

Galen Sevcik
Director, School of Accountancy
Georgia State University
J. Mack Robinson College of Business
PO Box 4050
Atlanta, GA 30302-4050
Via email: gsevcik@gsu.edu

Dear Dean Huss and Dr. Sevcik:

It is my pleasure to inform you that the peer review team recommendation to extend maintenance of accreditation for the undergraduate, master’s, and doctoral degree programs in Accounting \(^1\) offered by Georgia State University is concurred with by the Accounting Accreditation Committee and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of the school.

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

1. The PhD Program in Accounting has developed a seminar in critical thinking. This seminar is 3 credits per year (one in fall, spring and summer). One research active faculty member leads a seminar of PhD students, who read and critically evaluate one paper every week of each semester. This seminar will enable doctoral students to become proficient in research and be placed in peer or better schools.
2. SESARC is a coalition of Georgia Tech, University of Georgia and Emory University, which hold a colloquium each year at one of the host institutions. This colloquium allows for research collaborations amongst faculty as well as courses for PhD students at the various institutions.
3. The SOA supports a diverse range of student organizations serving many different student groups, such as Beta Alpha Psi, NABA, and ALPHA. These organizations provide excellent opportunities for students to interact with each other. There is active student participation as well as the engagement of the firms and companies which allows the students abundant networking opportunities.

Georgia State University has achieved accreditation for six additional years. The next on-site maintenance review occurs in 2014-15. A timeline specific to your visit year is attached\(^2\). Please note that your Maintenance Review Application, which initiates the maintenance process, will be due on July 1\(^{st}\), two years prior to your review year. In this application you will be expected to provide an update on progress to strategic plan action items in addition to other relevant information for initiation of the next maintenance review.

Please refer to the Maintenance of Accreditation Handbook for more information regarding the processes for maintenance of accreditation. The handbook is updated periodically to provide the most current process improvements. Please monitor the website to make certain that you have the most current version.

---

\(^1\) See Attachment A: Scope of Accreditation

\(^2\) See Attachment B: Timeline
Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business. Should you have any questions or would like additional information, please contact your accreditation staff liaison, Violetta Urba (violetta@aacsb.edu).

Sincerely,

Andrew Policano, Chair
Board of Directors

c: Peer Review Team
   Judy Rayburn, Accounting Chair
   Sanjay Gupta, Accounting Member
   Thomas L. Keon, Business Chair
   Caryn L. Beck-Dudley, Business Member
SCOPE OF ACCREDITATION
Maintenance of Accounting Accreditation March 2010

Name of Institution: Georgia State University

Name of Accounting Academic Unit: School of Accountancy

List of Degree Programs Reviewed:

<table>
<thead>
<tr>
<th>Degree Program</th>
<th>Degree Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor of Business Administration</td>
<td>BBA in Accounting</td>
</tr>
<tr>
<td>Master of Professional Accountancy</td>
<td>MPA</td>
</tr>
<tr>
<td>Master of Taxation</td>
<td>MTx</td>
</tr>
<tr>
<td>Master of Business Administration</td>
<td>MBA Major in accounting</td>
</tr>
<tr>
<td>Doctor of Philosophy in Accounting</td>
<td>PhD</td>
</tr>
<tr>
<td></td>
<td>10-11</td>
</tr>
<tr>
<td>------------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td><strong>Review and Refine Strategic Management Plan</strong></td>
<td><strong>Complete Key Data and Accreditation Data Sections of the Business School Questionnaire for prior academic year</strong></td>
</tr>
<tr>
<td><strong>Complete Key Data and Accreditation Data Sections of the Business School Questionnaire for prior academic year</strong></td>
<td><strong>Submit List of Degree Programs including Catalogs</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Submit List of Comparison Groups (Peer, Competitive, and Aspirant)</strong></td>
</tr>
<tr>
<td></td>
<td><em>Previous four items to be submitted together.</em></td>
</tr>
<tr>
<td></td>
<td><strong>July 1 - Submit Maintenance Review Application with signed cover letter requesting maintenance review and preferred visit dates.</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Submit Fifth Year Maintenance Report.</strong></td>
</tr>
</tbody>
</table>
I. Team Recommendation

The team recommendation reflects the opinion of the Peer Review Team only. It will be reviewed for concurrence or remanded to the team by the appropriate accreditation committee. The role of the accreditation committee is to ensure consistent application of the AACSB International accreditation standards and processes across peer review teams.

Within ten days of receipt of this report, the applicant should send the team any comments and corrections related to factual information noted in this report. A copy should also be sent to the appropriate committee chair in care of the AACSB International office.

A. Team Recommendation

*Extend Accreditation Maintenance:* The recommendation of the Peer Review Team is that the accreditation of the undergraduate, master’s, and doctoral degree programs in accounting offered by the Robinson College of Business, Georgia State University be extended for an additional six years with a Maintenance Review to occur in year five. Concurrence by the accreditation committee and ratification by the Board of Directors are required prior to the confirmation of the accreditation decision. Following ratification by the Board of Directors, the applicant will be notified. The applicant must wait for this official notification before making any public announcement. AACSB International provides a list of applicants achieving accreditation to its members and the public.

B. Subsequent Review of Team Recommendation

The Accounting Accreditation committee will review this report, and any response from the applicant, at its next scheduled meeting (normally, provided that the report is received at least three weeks in advance of the meeting). The committee will meet March 26, 2010.

The Board of Directors will consider for ratification via electronic ballot the team recommendations to extend accreditation or suspend accreditation that have concurrence from the appropriate accreditation committee, as soon as possible after the accreditation committee concurrence.
II. Identification of Areas That Must Be Addressed Prior to Next Maintenance Review

The next maintenance review will occur in five years with the expectation of Annual Maintenance Reports beginning with the current academic year. With this in mind, the School of Accountancy should annually update its Strategic Plan, in the form of the Annual Maintenance Reports, on the action items noted below:

N/A

III. Relevant Facts and Assessment of Strengths and Weaknesses in Support of the Team Accreditation Recommendation

A. Educational Improvement

B. Strategic Management

C. Fulfillment of Mission

Educational Improvement

The School of Accountancy has a well qualified faculty. Currently the ratio of academically-qualified (AQ) faculty is 72.7% and the AQ and PQ faculty is around 98%. The School supports two excellent graduate programs, the MPA and MTx. The PhD program is improving, and to facilitate that improvement, we recommend the continued pursuit of plans to hire additional tenure track faculty to teach and advise students in the program. The dedication of the faculty and staff in the SOA are a significant asset of the Robinson College. The tenure track and non-tenure track faculty work together in a very congenial manner.

The SOA is doing a good job of integrating assessment of learning mechanisms into all of their programs.

The current physical facility does not have convenient places for students and faculty to meet informally. Students in the MPA and MTx programs tend to have late night classes and are particularly concerned with safe parking facilities and public transportation.

Strategic Management

The Robinson College is developing a new strategic planning effort with the stated purpose of starting with a “blank slate.” The SOA has representation on the planning committee and should form its own planning committee to assure coordination with the strategic plan developed by the Robinson College. The SOA’s strategic planning should include a consideration of the scope of the position of School Director. The current scope of duties leaves little time for the director to be engaged in research activities.
Fulfillment of Mission

The SOA has been willing to provide its programs in locations surrounding the metro Atlanta area and in a variety of formats. The SOA faculty understands the mission of the Robinson College and is willing to support it. The MPA and MTx serve the part time students of the Atlanta area and achieve very good placement.

IV. Commendations of Strengths, Innovations, and Unique Features

1. The PhD Program in Accounting has developed a seminar in critical thinking. This seminar is 3 credits per year (one in fall, spring and summer). One research active faculty member leads a seminar of PhD students, who read and critically evaluate one paper every week of each semester. This seminar will enable doctoral students to become proficient in research and be placed in peer or better schools.

2. SESARC is a coalition of Georgia Tech, University of Georgia and Emory University, which hold a colloquium each year at one of the host institutions. This colloquium allows for research collaborations amongst faculty as well as course for PhD students at the various institutions.

3. The SOA supports a diverse range of student organizations serving many different student groups, such as Beta Alpha Psi, NABA, and ALPHA. These organizations provide excellent opportunities for students to interact with each other. There is active student participation as well as the engagement of the firms and companies which allows the students networking abundant opportunities.

V. Opportunities for Continuous Improvement Relevant to the Accreditation Standards

Assessment Tools and Procedures
The SOA has been using its learning assessment procedures for several years. Based in part on lessons gleaned from those procedures, the SOA has undertaken changes in its procedures by adopting comparable measures across multiple sections of the same course and expanding the assessment beyond simply exam scores. It will be important to ensure that the new procedures are rolled out to all of the appropriate courses to track the assurance of learning outcomes in a consistent manner by all faculty members involved. It is also imperative that all faculty teaching in the undergraduate program participate in designing and collecting appropriate data for assessing student learning so as to ensure the feedback loops from assessment to curricular enhancements are closed.

SOA should develop an assessment tools for evaluations of the learning outcomes for the accounting concentration in the PhD Program.

In the master’s programs, Acct 8410 seems to bear a very heavy burden for measuring the learning outcomes, including application of professional standards, professional judgment and building team, communication and technology skills. Consideration should be given to spreading out the assessment tasks among several courses to avoid one instructor to shoulder the load of developing and administering appropriate learning outcome tests and collecting data on those outcomes.
In addition, consideration should be given to providing resources to centralize the collection of data relating to assessment and assurance of learning goals.

Financial Strategies & Development
The SOA recognizes that development activities generally at GSU have lagged other universities and the experience of the SOA mirrors that of GSU. This has important implications for a variety of issues related to the SOA’s mission of achieving national recognition of its research and improving its instruction. Specifically, summer support for faculty research and curriculum innovation will be critical for the SOA to realize its mission. Similarly, to maximize its unique strength of an urban location with diverse populations, the SOA will have to consider providing increased scholarship awards to deserving students, especially in the master’s programs.

Reevaluate the payment of summer support over the 6 year term of assistant professors.

Hiring and Personnel
In order to achieve reasonable deployment of the accounting faculty across programs, SOA needs to hire the 3 tenure track faculty they are planning hire this year, and continue to add to the tenure track faculty next year.

VI. Summary of Visit

A. Brief description of the school or accounting unit, including its size and the institutional setting;

The School of Accountancy is a unit within the Robinson College of Business (RCB), of Georgia State University. The School is housed in RCB’s primary location in downtown Atlanta. The School offers an undergraduate degree in accounting, two specialized master’s degrees (Master of Professional Accountancy and Master of Taxation), and a doctoral degree. The School staffs the teaching needs in these programs with a combination of tenure-track and non-tenure track faculty, which in the school year 2009-10 totaled 11 and 11.5, respectively. The enrollment in the undergraduate accounting courses has continued to increase each year from 2,477 in Fall 2006 to 3,060 in Fall 2009. Enrollments in the master’s programs have also increased from 141 in Fall 2006 to 262 in Fall 2009, but have not seen the same year-over-year growth as the undergraduate program.
B. List of degree programs included in the review and the number of program graduates in the most recent year:

<table>
<thead>
<tr>
<th>Name of Degree Program</th>
<th>Major(s), Concentration(s), Area(s) of Emphasis</th>
<th>Graduates 2008-2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bachelor of Business Administration</td>
<td>BBA in Accounting</td>
<td>264</td>
</tr>
<tr>
<td>Master of Professional Accountancy</td>
<td>MPA</td>
<td>50</td>
</tr>
<tr>
<td>Master of Taxation</td>
<td>MTx</td>
<td>38</td>
</tr>
<tr>
<td>Master of Business Administration</td>
<td>MBA Major in accounting</td>
<td>20</td>
</tr>
<tr>
<td>Doctor of Philosophy in Accounting</td>
<td>PhD</td>
<td>1</td>
</tr>
</tbody>
</table>

C. List of Comparison Groups:

   i. Comparable Peers
      The George Washington University
      University of Central Florida
      University of Houston
      University of Oklahoma

   ii. Competitive Group
      Georgia Southern University
      Kennesaw State University
      University of Georgia
      University of West Georgia

   iii. Aspirant Group
      Florida State University
      Michigan State University
      University of Minnesota
      University of Tennessee at Knoxville
      University of Washington

D. Review Team Members

   Chair: Thomas L. Keon University of Central Florida
   Business Member: Caryn L. Beck-Dudley Florida State University
   Accounting Chair: Judy Rayburn, University of Minnesota
   Accounting Member: Sanjay Gupta Michigan State University
### E. Visit Schedule

#### Sunday, January 31

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Afternoon</td>
<td>Peer Review Team Meeting at Hotel</td>
</tr>
<tr>
<td>6:00 p.m.</td>
<td>Brief tour of Buckhead Executive Education Center</td>
</tr>
</tbody>
</table>
| 6:30 – 8:30 p.m. | Reception and Dinner:  
RCB Board of Advisors members,  
SOA Advisory Council members,  
Senior Development Directors,  
Deans,  
RCB Executive Committee |

#### Monday, February 1

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:15 – 8:15 a.m.</td>
<td>Breakfast at Hotel with Dean, Associate Deans, SOA Director</td>
</tr>
</tbody>
</table>
| 9:00 – 10:00 a.m. | Department Chairs:  
Accountancy – Galen Sevcik  
Computer Information Systems – Ephraim McLean  
Finance – Gerry Gay  
Health Administration – Andy Sumner  
Hospitality – Debby Cannon  
International Business – Tamer Cavusgil  
Managerial Sciences – Todd Maurer  
Marketing – Naveen Donthu  
Real Estate – Julian Diaz  
| 10:15 – 11:00 a.m. | Accounting Program Leadership  
Undergraduate – Siva Nathan  
MPA – Ram Sriram  
MTx – Tad Ransopher  
Ph.D. – Lynn Hannan |
| 11:00 – 11:30 a.m. | Accounting Assessment Leaders  
SOA – Faye Borthick  
Undergraduate – Siva Nathan  
MPA – Ram Sriram  
MTx – Tad Ransopher  
Ph.D. – Lynn Hannan  
Director of SOA – Galen Sevcik |
| 11:30 – 12:15 p.m. | Academic Program Offices and Career Services Leadership  
Director of Career Management Center – Jason Aldrich  
Associate Director of CMC (student contact) – Pamela Herbik  
Director of Accounting Student Services – Allison Jacobs  
Director of Undergraduate Academic Assistance – Colleen Joyce  
Director of Graduate Recruiting & Student Services – Toby McChesney  
Director of Executive MBA program – Laura Crawley |
<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Participants</th>
</tr>
</thead>
<tbody>
<tr>
<td>12:30 – 1:30 p.m.</td>
<td>Lunch with Tenured Accounting Faculty</td>
<td>Faye Borthick, Larry Brown, Lynn Hannan, Jennifer Joe, Siva Nathan</td>
</tr>
<tr>
<td>1:30 – 2:00 p.m.</td>
<td>Accounting Tenure-Track Faculty</td>
<td>Ben Luippold, Tim Mitchell, Arianna Pinello, Ivo Tafkov</td>
</tr>
<tr>
<td>2:00 – 2:30 p.m.</td>
<td>Clinical Faculty</td>
<td>Lucy McClurg, Alfred Mettler, Carol Sargent, Marta White</td>
</tr>
<tr>
<td>2:30 – 3:00 p.m.</td>
<td>MBA 8000 faculty team (example of best practice)</td>
<td>Bill Bogner, Chris Lemley, Alfred Mettler, Ed Palmer, Detmar Straub</td>
</tr>
<tr>
<td>3:15 – 3:45 p.m.</td>
<td>Accounting Undergraduate Students</td>
<td>Wini Akande, Jonathan Funston, Carla Guarin, Josh Jones, Cindy Ramos, Theresa Yeboah</td>
</tr>
<tr>
<td>3:45 – 4:15 p.m.</td>
<td>Accounting Graduate Students</td>
<td>Sonia Camacho, MTax, Tavia Dunham, MPA, Steve Gagnier, MPA, Alesia Grego, MTax, Paul Puzig, MPA, Jose Velarde, MTax, Andres Velasquez, MPA, Steve Fuller, Ph.D.</td>
</tr>
<tr>
<td>4:15 – 4:45 p.m.</td>
<td>Promotion and Tenure Committee</td>
<td>Arun Rai, Chair, Dan Bello, Larry Brown, Omesh Kini</td>
</tr>
</tbody>
</table>
Ben Tepper

| 4:45 – 5:15 p.m. | External Relations Administrators:  
|                 | Gary McKillips, Director of Communications & Marketing  
|                 | Ralph Kahan, Assistant Dean for Finance and Administration  

| 5:15 – 5:45 p.m. | Planning Committee and Taskforce, Dean and Associate Deans  
|                 | Fenwick Huss, Planning Committee Chair  
|                 | Irene Duhaime  
|                 | Jane Mutchler  
|                 | Debby Cannon  
|                 | Siva Nathan  
|                 | Jim Owers  
|                 | Richard Phillips, Taskforce Chair  
|                 | Dave Forquer  
|                 | Omesh Kini  
|                 | Nancy Mansfield  
|                 | Alfred Mettler  
|                 | (other members of Planning Committee and Planning Taskforce teaching)  

Evening | Team working dinner and meeting at hotel

**Tuesday, February 2**

| Early Morning | Visit Team Meeting and Breakfast at Hotel  
|              | 10:00 – 10:40 a.m. Dean, Associate Deans, School of Accountancy Director  
|              | 11:00 – 11:30 a.m. Provost Risa Palm, Alumni Hall  
|              | Departure

**F. Materials Reviewed**

- AACSB International Maintenance of Accreditation Report College of Business Administration
- AACSB International Maintenance of Accreditation Report Department of Accounting
- Accreditation Summary Reports
- The school’s interim report
The following items are noted as examples of exceptionally effective practices that demonstrate leadership and high quality continuous improvement in management education. They are highlighted in this report as “best practices” that may be of interest to other management educators.

1. The SOA has judiciously used GSU’s Retention and Progress to Graduation (RPG) grants to develop Digital Tutors, a series of three-minute online voice-over-PowerPoint presentations giving students guidance on main concepts and procedures in Acct 2102. In the two years after the implementation of Digital Tutors, the SOA has seen a more than 20 percentage point increase in students’ pass rates (from 57.2% in the two years preceding their implementation to 79.8%). Because of their success, the digital tutors have become a permanent feature of Acct 2102, loaded into the course management system (WebCT) for every section to make them accessible to every student. This curriculum enhancement significantly contributes to the College and University mission and priorities.

2. The redesign of the MPA program to streamline the curriculum so as to more efficiently deliver a higher quality graduate program that meets the needs of the key employers of SOA/RCB’s students. Given the budgetary pressures of the current environment, the redesigned program has the potential to strategically leverage the in-house MTx program and significantly augment SOA/RCB’s reputation.

3. Career student advisor, Angela Jacobs, is an outstanding counselor and advisor to both undergraduate and professional graduate students in accounting. We believe that she motivates students to pursue careers in accounting and does an excellent job of providing them with advice. It would be useful to similarly add an advisor for the MPA and MTx programs.
CONSULTATIVE REPORT
ACCREDITATION REVIEW

Georgia State University
School of Accountancy

Date of Review: February 1-2, 2010

Review Team Members:  Dean Thomas Keon
                        Dean Caryn L. Beck ?Dudley
                        Judy Rayburn
                        Sanjay Gupta

The following items are offered in the spirit of consultative suggestions for improvement. They are not related to AACSB International accreditation standards or the accreditation recommendation.

1. The MTx Program in the SOA at Georgia State has a long-standing reputation, enjoys strong enrollments and placement, and offers a large portfolio of specialized courses. With the retirement/departure of tenure-track faculty teaching tax courses, no tenure-track faculty is currently teaching in this program. Given its reputation and importance to the portfolio of programs, the MTx program deserves to have appropriate tenure-track faculty to develop and support the program.

2. The role of the SOA’s Director should be reevaluated in light of the large responsibility carried by the position for development, recruitment, alumni relationships and especially fund raising. As recognized in the School’s Fifth Year Report (p.12), GSU has lagged behind other universities in development and an important charge of the new director will be to make development activities productive. Enhancing returns to development of alumni relations will be critical to support various needs, including providing adequate summer research funding for faculty to satisfy the School’s commitment to increasing its national recognition of its research and providing funds to meet its other priorities. To allow the Director to focus on these activities, consideration should be given for supporting the internal functions of the School with the appointment of a deputy chair or providing other programmatic administrative support.

3. A unique advantage of the School and GSU is a large diverse student body. We believe this advantage offers the School an opportunity to significantly differentiate itself from the competition while simultaneously satisfying a critical need of the accounting profession, which is to bring more diversity into the profession. We recommend seeking national support for scholarships to attract strong minority candidates into the MPA and Mtx Programs.
APPENDIX B1
Rationale for choices of Peer Programs

The choices for peer programs coincide with the choices made for the 2010 AACSB Accreditation Self Study and Site Visit. Comparable peers are those considered to be equivalent with respect to mission and situation. The competitive group contains institutions with which SOA competes for students. The aspirant group comprises schools that represent quality increases over SOA’s current quality. Comparative data were not available about the programs at these schools.
The School of Accountancy has a Director, who reports to the Dean of the Robinson College of Business. All fulltime and part-time faculty members report to the Director. A part-time Associate Director is responsible for duties as delegated by the Director. Each degree program has a Director or a Program Coordinator appointed by the Director, who is responsible for coordinating faculty efforts pertaining to the program (BBA, MPA, MTx, MBA, and PhD) and chairing a program committee with members comprised of the faculty teaching courses in the program. Program committees are responsible for monitoring program outcomes and making recommendations for programmatic changes and course modifications. SOA has standing committees such as the Assessment Committee, composed of Program Coordinators, and the Student Awards Committee, which makes scholarship awards to students. The Director appoints other committees as needed such as a Faculty Recruiting and Screening Committee and a Strategic Planning Committee. SOA has a Research Workshop Coordinator, a CTW Ambassador and a Library Representative. A faculty member advises each of the six student organizations. SOA has an SOA Advisory Council composed of accountants and taxation professionals from accounting firms, corporations, and not-for-profit entities. A faculty member advises the Controllers Leadership Forum, whose members are accounting and finance professionals in corporations.
<table>
<thead>
<tr>
<th>Name</th>
<th>Hire date</th>
<th>Entry rank</th>
<th>Current rank</th>
<th>Tenure status</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ryan Blunck</td>
<td>2009</td>
<td>Visiting assistant professor</td>
<td>Visiting assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>A. Faye Borthick</td>
<td>1994</td>
<td>Professor</td>
<td>Professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Lawrence D. Brown</td>
<td>1997</td>
<td>Professor</td>
<td>Professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Nerissa C. Brown</td>
<td>2010</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Madeline A. Domino</td>
<td>2008</td>
<td>Clinical assistant professor</td>
<td>Clinical assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Xiaohua Fang</td>
<td>2010</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Chris J. Fenn</td>
<td>1994</td>
<td>Instructor</td>
<td>Instructor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Ron N. Guymon</td>
<td>2009</td>
<td>Visiting assistant professor</td>
<td>Clinical assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Lynn L. Hannan</td>
<td>2000</td>
<td>Assistant professor</td>
<td>Associate professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Jennifer R. Joe</td>
<td>2000</td>
<td>Assistant professor</td>
<td>Associate professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Ben L. Luippold</td>
<td>2009</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Tim T. Mitchell</td>
<td>2008</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Siva Nathan</td>
<td>1993</td>
<td>Assistant professor</td>
<td>Associate professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Arianna S. Pinello</td>
<td>2004</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Tad D. Ransopher</td>
<td>1994</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Rodney J. Redding</td>
<td>2010</td>
<td>Clinical assistant professor</td>
<td>Clinical assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Robert W. Richards</td>
<td>1984</td>
<td>Lecturer</td>
<td>Lecturer</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Galen R. Sevcik</td>
<td>2001</td>
<td>Associate professor</td>
<td>Professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Lucia N. Smeal</td>
<td>2005</td>
<td>Visiting instructor</td>
<td>Clinical assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Carol S. Sargent</td>
<td>1998</td>
<td>Instructor</td>
<td>Clinical assistant professor</td>
<td>NTT</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Ram S. Sriram</td>
<td>1995</td>
<td>Associate professor</td>
<td>Professor</td>
<td>Tenured</td>
<td>Fulltime</td>
</tr>
<tr>
<td>Ivo Tafkov</td>
<td>2009</td>
<td>Assistant professor</td>
<td>Assistant professor</td>
<td>TT</td>
<td>Fulltime</td>
</tr>
</tbody>
</table>
### APPENDIX B5: TABLES

#### Table B-1
Faculty Distribution by Numbers for FY 2008-FY2010: School of Accountancy

<table>
<thead>
<tr>
<th>Year</th>
<th>Status</th>
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*Includes instructor, lecturer, clinical, research  **Includes deans, assoc. deans, etc.  ***Includes provosts, assoc. provosts, etc.
### Table B-3b Retention, Progress Toward Degree, and Graduation Rates

#### Undergraduate cohorts

**Fall 03 Cohort Juniors (60-75 total credit hours at start of term)**

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## Graduate Students

### Fall 02 Graduate Students

| Degree | Major | Total Graduates Fall 02 Cohort | Total Enrolled Fall 03 | Total Graduated by Fall 03 | 1-Yr Retention Rate | Total Enrolled Fall 04 | Total Graduated by Fall 04 | 2-Yr Retention Rate | Total Enrolled Fall 05 | Total Graduated by Fall 05 | 3-Yr Retention Rate | Total Enrolled Fall 06 | Total Graduated by Fall 06 | 4-Yr Retention Rate | Total Enrolled Fall 07 | Total Graduated by Fall 07 | 5-Yr Retention Rate |
|--------|-------|-------------------------------|------------------------|----------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|
| MBA    | AC    | 14                            | 13                     | 0                          | 92.9%                | 6                      | 5                      | 11                   | 3                     | 9                      | 12                   | 0                      | 11                     | 11                   | 0                      | 11                   | 11                   |
| MPA    | ACY   | 0                             | 0                      | 0                          | 0%                   | 0                      | 0                      | 0                   | 0                      | 0                      | 0                   | 0                      | 0                      | 0                   | 0                      | 0                   | 0                   |
| TOTAL  |       | 14                            | 13                     | 0                          | 92.9%                | 6                      | 5                      | 11                   | 3                     | 9                      | 12                   | 0                      | 11                     | 11                   | 0                      | 11                   | 11                   |

### Fall 03 Graduate Students

| Degree | Major | Total Graduates Fall 03 Cohort | Total Enrolled Fall 04 | Total Graduated by Fall 04 | 1-Yr Retention Rate | Total Enrolled Fall 05 | Total Graduated by Fall 05 | 2-Yr Retention Rate | Total Enrolled Fall 06 | Total Graduated by Fall 06 | 3-Yr Retention Rate | Total Enrolled Fall 07 | Total Graduated by Fall 07 | 4-Yr Retention Rate | Total Enrolled Fall 08 | Total Graduated by Fall 08 | 5-Yr Retention Rate |
|--------|-------|-------------------------------|------------------------|----------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|
| MBA    | AC    | 13                            | 11                     | 1                          | 92.3%                | 7                      | 4                      | 11                   | 6                     | 5                      | 11                   | 1                     | 10                     | 11                   | 1                     | 10                   | 11                   |
| MPA    | ACY   | 20                            | 10                     | 6                          | 30.0%                | 7                      | 9                      | 16                   | 1                     | 14                     | 15                   | 1                     | 14                     | 15                   | 0                     | 15                   | 15                   |
| TOTAL  |       | 33                            | 21                     | 7                          | 24.5%                | 14                     | 13                     | 27                   | 7                     | 19                     | 26                   | 2                     | 24                     | 26                   | 1                     | 25                   | 26                   |

### Fall 04 Graduate Students

| Degree | Major | Total Graduates Fall 04 Cohort | Total Enrolled Fall 05 | Total Graduated by Fall 05 | 1-Yr Retention Rate | Total Enrolled Fall 06 | Total Graduated by Fall 06 | 2-Yr Retention Rate | Total Enrolled Fall 07 | Total Graduated by Fall 07 | 3-Yr Retention Rate | Total Enrolled Fall 08 | Total Graduated by Fall 08 | 4-Yr Retention Rate | Total Enrolled Fall 09 | Total Graduated by Fall 09 | 5-Yr Retention Rate |
|--------|-------|-------------------------------|------------------------|----------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|------------------------|----------------------|------------------------|----------------------|
| MBA    | AC    | 4                             | 3                      | 0                          | 75.0%                | 2                      | 1                      | 3                   | 1                     | 1                      | 2                   | 0                      | 2                      | 2                   | 0                      | 2                   | 2                   |
| MPA    | ACY   | 10                            | 7                      | 2                          | 70.0%                | 5                      | 2                      | 7                   | 2                     | 6                      | 8                   | 1                      | 7                      | 8                   | 0                      | 8                   | 8                   |
| TOTAL  |       | 14                            | 10                     | 2                          | 14.3%                | 7                      | 3                      | 10                  | 3                     | 7                      | 10                  | 1                     | 9                      | 10                  | 0                     | 10                  | 10                  |
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*Includes deans, assoc. deans, etc.

**Includes provosts, assoc. provosts, etc.
### Average Annual # of faculty members by rank and status: SOA

<table>
<thead>
<tr>
<th>Rank Type</th>
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### Average Annual Credit Hours by Level

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### Average Annual Credit Hours by Faculty Type

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<td>26,695</td>
<td>26,895</td>
<td>28,136</td>
<td>27242.0</td>
</tr>
</tbody>
</table>

*Includes deans, assoc. deans, etc.  **Includes provosts, assoc. provosts, etc.
ENVISIONED FUTURE

To be recognized as a premier program in developing graduates who embrace the societal role of accounting and who are leaders in the dissemination and verification of accounting information characterized by integrity and transparency.

MISSION

The School of Accountancy is committed to excellence in the creation and dissemination of knowledge in accounting.

We prepare students to be leaders by pursuing ethical, innovative and value-enhancing strategies in the culturally diverse and technologically advanced world of accounting in both industry and public accounting settings. We serve our community through complementary research, teaching, and outreach activities, leveraging our proximity to multinational corporations and public accounting firms.

CORE VALUES

Excellence: We strive to be the best in everything we do
Integrity: We are truthful, fair and accountable at all times
Collegiality and Diversity: We respect diverse perspectives and people in a collegial environment
Innovation: We encourage and support new ideas
Partnership: We engage our stakeholders in mutually beneficial ways

MEASURES OF SUCCESS

- Rankings by domestic and international groups
- Inclusion on priority recruiting lists of highly ranked employers
- Longitudinal success of alumni
- Favorable evaluation of faculty contributions by students, professionals and peers
- Funding success
- Influence in academic and professional circles
GOALS

Goal 1: To build a world-class, diverse faculty who are dedicated to achieving excellence in intellectual contributions, enabling student scholarship, and service to the profession and the global community at large

Measures of Success:
- Recruiting effectiveness
- Retention effectiveness
- Diversity of Research Approaches and Topics
- Cultural and gender diversity
- Rankings in domestic and international sources
- Amount and types of service

Goal 2: To provide relevant, practice-rich learning opportunities for students characterized by academic rigor and problem-solving and by the integration of ethical and international dimensions

Measures of Success:
- Student success on appropriate assessment measures
- Practice affirmation of our approach
- Practice satisfaction with graduates
- Alumni success

Goal 3: To provide relevant, practice-rich learning opportunities to enable our students to develop, measure, analyze, validate and communicate business information and assure its integrity.

Measures of Success:
- Student success on appropriate assessment measures
- Practice affirmation of our approach
- Practice satisfaction with graduates
- Alumni success

Goal 4: To develop a top quality research program in accounting and related disciplines

Measures of Success:
- Rankings in selected research domains
- Research productivity leading to publications in premier journals
- Mentoring and co-authoring activities
Goal 5: To provide value-added service to the School of Accountancy, Robinson College of Business, Georgia State University, academic and professional organizations and the community.

Measures of Success:
- Level of Faculty involvement
- Attainment of leadership positions in appropriate organizations
- Student satisfaction with advising and career services
- Employer satisfaction with interaction

Goal 6: To secure adequate resources for accomplishing our objectives.

Measures of Success:
- Level of financial support beyond state funding
- Eagerness of Alumni to support the School
- Level of Alumni involvement in School Activities

TARGETS

Learning Opportunities Environment:

1. All faculty members will revise, as needed, the undergraduate and graduate curricula to ensure relevance, academic rigor and a problem-solving focus.
2. All faculty members will continuously review undergraduate and graduate courses for evidence of learning experiences for developing, measuring, analyzing, validating and communicating business information and assuring its quality
3. All faculty members will assure the integration of ethical and international dimensions in their classes as appropriate
4. All faculty members will implement new learning experiences to remedy deficiencies identified by the review in 1 and 2
5. All faculty will strive for high student evaluations without sacrificing quality and rigor
6. Faculty will seek peer reviews of their teaching as needed to assure a high level of performance
7. All faculty teaching in the Ph.D. program will be actively engaged in publishing in premier journals or have a significant track record of publishing in such journals.
8. The Ph.D. program will be focused on developing research capabilities in the Ph.D. students.
Research Environment

1. To increase research productivity so that at least 50% of tenure-track faculty members are publishing in premier journals over any given three-year period.
2. To increase research productivity so that at least 60% of tenure-track faculty members are publishing in premier or high quality journals over any given three-year period.
3. To increase outside visibility of our faculty and research productivity so that at least 70% of tenure-track faculty members are making presentations at conferences or peer university workshops over any given three-year period.
4. To increase outside visibility of our faculty and their research expertise and productivity, the School of Accountancy will host at least 10 outside presenters at our research workshop each year.
5. To increase outside visibility of our faculty and their research expertise and productivity, the majority of tenure-track faculty members will regularly attend and actively participate in the School of Accountancy research workshops.

Service Environment

1. All faculty members will provide service to the School of Accountancy.
2. At least 20% of faculty members will provide service to the Robinson College of Business or the University.
3. All faculty members will be members of at least one accounting academic or professional organization.
4. At least 40% of faculty members will serve on at least one committee in an accounting academic or professional organization.
5. At least 20% of faculty members will have leadership positions (e.g., officer, journal editor, committee chairperson, conference coordinator, etc.) in an accounting academic or professional organization.
6. At least 50% of faculty members will serve on editorial boards, review manuscripts on an ad hoc basis and/or review manuscripts for conferences.
7. At least 20% of faculty members will provide accounting-related service (broadly defined) to the community.

Outreach and Resource Development

University and College:

1. Successfully lobby to maintain and increase our share of the college and university budget

Business Community:

1. Obtain a naming gift of $10,000,000
2. Evaluate and determine the utility of the Controllers Roundtable
3. Increase the delivery of profitable programs to the business community
4. Increase the number of contributing businesses
5. Build and gain support for the Executive-in-Residence Program
6. Continue to build a viable and proactive Advisory Council

Alumni:

1. Develop an ongoing series of alumni events with the alumni club
2. Increase the number of alumni who contribute to SOA
3. Increase the average gift size from existing alumni supporters

Funding Bodies:

1. Increase the programmatic support received from funding bodies

Faculty and Staff

1. Increase the faculty and staff participation in the faculty-staff campaign from 75% to 100%
2. Increase faculty participation in alumni events from 20% to at least 50%
EDUCATION ENVIRONMENT-RESOURCES NEEDED

Director of Student Services with Employer contact

Hands-on mentoring and advising for students

Continuing development of the GTA approach to breakout sessions for principles

Strong and active advisors for Beta Alpha Psi, NABA and Tau Alpha Chi

Financial resources for course development

Faculty development

Development of peer review format

Peer review team/committee

Curriculum committee
   BBA
   MPA
   MTX
   Ph.D.

Student surveys, both entry and exit

Follow up survey of graduates at 3, 5 and 10 years

Assessment

Assessment Team/committee
RESEARCH ENVIRONMENT-RESOURCES NEEDED

Target Journal List

CATEGORY A: PREMIER ACCOUNTING JOURNALS: (Publication in these journals would likely result in positive promotion and tenure recommendations (as related to research expectations) at peer research universities and at research universities with reputations to which we aspire.)

Accounting, Organizations and Society
Accounting Review
Contemporary Accounting Research
Journal of Accounting and Economics
Journal of Accounting Research
Review of Accounting Studies

CATEGORY B: HIGH QUALITY ACCOUNTING JOURNALS: (Publication in these journals would be viewed positively in the promotion and tenure process at peer research universities, but publishing exclusively in them may not lead to promotion and tenure.)

General: (These journals publish articles without regard to substantive area or methodology.)

Abacus
Accounting Horizons
Journal of Accounting, Auditing and Finance
Journal of Accounting and Public Policy
Journal of Accounting Literature
Journal of Business, Finance and Accounting

Specialty: (These journals publish articles based on substantive area or methodology.)

Auditing: A Journal of Theory and Practice
Behavioral Research in Accounting
Journal of American Taxation Association
Journal of Information Systems
Journal of Management Accounting Research
Issues in Accounting Education

ADDENDUM:

1. The School of Accountancy also recognizes high quality articles published in premier and high-quality journals outside of accounting.

2. The School of Accountancy will also recognize publications in leading professional journals such as Journal of Accountancy or Journal of Taxation. However, such publications generally do not lead to promotion and tenure.
RESEARCH ENVIRONMENT-RESOURCES NEEDED-CONTINUED

Access to relevant archival databases

Resources to assure availability of subjects for experimental work

Person/Committee in charge of the workshop

Reimbursement of journal submission fees

Environment that encourages joint work

Environment that encourages relevant feedback on working papers

Course releases for significant research productivity

Continuing summer support for research active faculty

Sufficient GRA support

Support for travel to conferences to present and discuss research papers

SERVICE ENVIRONMENT-RESOURCES NEEDED

Course releases for significant value-adding service

Reimbursement as needed for strategically-focused service related to professional organizations

OUTREACH AND RESOURCE DEVELOPMENT-RESOURCES NEEDED

Proactive approach

Director and faculty visibility in the community and business world

Media citations and appearances

Faculty Committee/Team

Faculty liaison to the School of Accountancy Alumni Club

Faculty Liaison to School of Accountancy Advisory Council

Faculty commitment to the School of Accountancy mission
Website development

Website team/committee

Newsletter with donor names and level of giving

Newsletter team/committee

Faculty team/committee for profitable programs such as our financial reporting conference
Mission/Purpose

The mission of the Bachelors of Business Administration, Accountancy Major is to provide the technical and analytical accounting knowledge to become a professional in accounting and to pursue a fifth (graduate) year of professional study.

Goals

G 1: Financial accounting and reporting and taxation

The required coursework in the accounting major will provide knowledge and understanding of financial accounting and reporting and taxation issues, with the ability to understand constraints, identify alternatives, develop conclusions, and cite the professional accounting literature in support of these decisions.

G 2: Information Systems

The required coursework in the accounting major provides the ability to recognize, utilize, select, and analyze both the information provided by systems and the systems in place in a variety of business structures and companies.

G 3: Managerial and Cost Accounting

The required coursework in the accounting major develops the expertise to determine how companies, gather, process, store and deliver information useful in decision making.

G 4: Audit and Assurance

The required coursework in the accounting major provides an in-depth understanding of the auditing and assurance process in a variety of organizational structures, and the regulatory compliance requirements.

G 5: Communication, interpersonal, ethical and computer skills
The required coursework in the accounting curriculum will develop students' verbal and written communication skills, interpersonal skills, ethical decision making skills and computer applications skills.

**Student Learning Outcomes, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans**

**O 1: Technical Accounting Knowledge**

Students demonstrate technical accounting knowledge and skills in financial accounting, auditing, accounting information systems, taxation, and managerial accounting.

**Associations:**

**General Education or Core Curriculum:**
- 1 Written Communication
- 2 Oral Communication
- 3 Collaboration
- 4 Critical Thinking
- 5 Contemporary Issues
- 6 Quantitative Skills
- 7 Technology

**Institutional Priorities:**
- 1 Excellent and competitive academic programs
  - 1.11 Targeted programs of distinctiveness that are nationally and internationally recognized
  - 1.12 Global cultural perspectives infused throughout programs
  - 1.13 Undergraduate programs use writing to improve critical thinking skills in the discipline

**Strategic Plans:**
- President, Georgia State University
  - 1.1 Recruitment
  - 1.2 Undergraduate Experience
  - 3.3 International Initiatives

**Related Measures:**

**M 1: Translate bus. activ. into acctg. info.**
Translate activities related to essential business processes into accounting information reflected in the accounting information system.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 2: Solve operating problems**

*Source of Evidence:* Writing exam to assure certain proficiency level
Solve operating problems by identifying relevant information from the accounting system and using appropriate tools.

**M 5: Perform basic calculations for key acctg. issues**
Perform basic calculations for several key accounting issues, including entries related to allowance accounts, inventory costing, and depreciation of fixed assets.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 6: Prepare the four basic financial statements**

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 7: Develop performance measures**
*Source of Evidence:* Writing exam to assure certain proficiency level
Develop appropriate financial and non-financial performance measures for effective planning, evaluation, and control of organizations’ business processes.

**M 8: Evaluate alternative costing systems**
*Source of Evidence:* Writing exam to assure certain proficiency level
Evaluate the appropriateness of alternative costing systems and methods by considering the unique context of specific product and service organizations.

**M 10: Query Databases**
*Source of Evidence:* Written assignment(s), usually scored by a rubric
Query databases to provide insights about business operations and performance.

**M 15: Select and apply appropriate tax laws**
*Source of Evidence:* Writing exam to assure certain proficiency level
Select and apply appropriate tax laws to unique fact patterns.

**M 17: Prepare a complete financial reporting system**
*Source of Evidence:* Writing exam to assure certain proficiency level
Prepare a complete financial reporting system for investors and creditors using professional standards and judgment.

**M 20: Identify audit stages**
*Source of Evidence:* Writing exam to assure certain proficiency level
Identify the stages of an audit and the tasks completed at each stage.

**M 24: Identify auditors’ responsibility**
*Source of Evidence:* Writing exam to assure certain proficiency level
Identify auditors' responsibility on an audit engagement and determine whether the auditors fulfilled their responsibility.

**M 25: Identify the types of audit reports**  
*Source of Evidence*: Writing exam to assure certain proficiency level  
Identify the different types of audit reports and which audit report should be issued under specific circumstances.

**M 26: Read and interpret the four financial statements**  
*Source of Evidence*: Writing exam to assure certain proficiency level  
Effectively read and interpret the four basic financial statements and use footnote data included in annual reports to analyze such items as accounts receivable, inventory, depreciable assets and operating leases.

**M 28: Access other sources of financial information**  
Access other sources of financial and operational information including industry data and statistics - 10Ks and 10Qs, newspaper articles, business magazines, library sources and internet sources.  
*Source of Evidence*: Writing exam to assure certain proficiency level

**O 2: Analytical Accounting Knowledge and Skills**

Students demonstrate analytical accounting knowledge and skills in financial accounting, auditing, accounting information systems, taxation, and managerial accounting.

**Associations:**

**General Education or Core Curriculum:**

1. Written Communication  
2. Oral Communication  
3. Collaboration  
4. Critical Thinking  
5. Contemporary Issues  
6. Quantitative Skills  
7. Technology

**Institutional Priorities:**

1. Excellent and competitive academic programs  
1.11 Targeted programs of distinctiveness that are nationally and internationally recognized  
1.12 Global cultural perspectives infused throughout programs  
1.13 Undergraduate programs use writing to improve critical thinking skills in the discipline

**Strategic Plans:**

President, Georgia State University  
1.1 Recruitment
1.2 Undergraduate Experience
3.3 International Initiatives

**Related Measures:**

**M 1: Translate bus. activ. into acctg. info.**  
Translate activities related to essential business processes into accounting information reflected in the accounting information system.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 3: Comprehend the usefulness of acctg. info.**  
Comprehend the usefulness of accounting information to stakeholders making business decisions.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 4: Interpret the financial impact of transactions**  
Interpret the financial impact of transactions, including revenue recognition and capitalization concepts, and be able to complete each step of the accounting cycle.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 9: Structure and model business problems**  
Structure and model business problems to evaluate alternatives, conduct sensitivity analysis on assumptions, and analyze outcomes to determine causes of variances.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 11: Design Business Processes**  
Design business processes and represent them with documentation tools.

*Source of Evidence:* Written assignment(s), usually scored by a rubric

**M 12: Design and Implement Databases**  
Design and implement well-structured databases to enable business processes.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 13: Evaluate Internal Control**  
Evaluate internal control in information systems and design controls to mitigate risks associated with information systems.

*Source of Evidence:* Written assignment(s), usually scored by a rubric

**M 14: Identify Tax Issues**  
Identify tax issues in unique fact patterns.

*Source of Evidence:* Writing exam to assure certain proficiency level

**M 16: Make investment decisions using the tax law**  
Make investment decisions using the tax law.

*Source of Evidence:* Writing exam to assure certain proficiency level
Make investment decisions requiring knowledge of the tax law and its effect.

**M 18: Develop accounting methods for new situations**  
*Source of Evidence:* Written assignment(s), usually scored by a rubric  
Apply accounting theory, professional standards and judgment to develop accounting methods for new situations.

**M 19: Make decisions using financial accounting info.**  
*Source of Evidence:* Writing exam to assure certain proficiency level  
Make financing, investment and operating decisions using financial accounting information.

**M 21: Identify audit risks and objectives**  
*Source of Evidence:* Writing exam to assure certain proficiency level  
Identify audit risks and objectives and the appropriate audit procedures to address the risks and objectives identified.

**M 22: Evaluate audit evidence**  
*Source of Evidence:* Writing exam to assure certain proficiency level  
Evaluate the characteristics and appropriateness of audit evidence.

**M 23: Evaluate internal controls**  
*Source of Evidence:* Writing exam to assure certain proficiency level  
Identify strong vs. weak internal controls; make recommendations to improve weak controls.

**M 27: Perform basic financial statement analysis**  
*Source of Evidence:* Writing exam to assure certain proficiency level  
Perform the basic steps and calculations of financial statement analysis including vertical and horizontal analysis, ratio analysis, analysis of profitability, liquidity and solvency.

**Action Plan Details for This Cycle (by Established cycle, then alpha)**

**ACCT 4310**

Develop better thinking models to help students evaluate internal control.

- **Established in Cycle:** 2008-2009
- **Implementation Status:** Planned
- **Priority:** High

**Relationships (Measure | Outcome/Objective):**

- **Measure:** Evaluate Internal Control  
- **Outcome/Objective:** Analytical Accounting Knowledge and Skills
ACCT2101 and ACCT2102

In ACCT 2101 one of the most challenging aspects of the course has been our inability to get students to attend the teaching assistants' office hours. Fewer than 5% of the students take advantage of this resource. For 2009/2010 we will change the name from "office hours" to "tutoring sessions" and make them more "user friendly" by including some mini-tutorials along with the more common question & answer format for office hours. The teaching assistants will also be required to post weekly to the discussion boards in the hopes of involving more acct 2101 students in critical thinking topics and tips for succeeding in the course. Finally, two more videos will be posted on iTunesU. The first experimental videos were posted in 2008/2009 and although only 21% of the students watched the videos, almost 80% said they were a good idea. Feedback from many students noted that the students were unaware of how to access the accounting videos on the GSU's iTunesU site. We will try and remedy that issue by having a brief tutorial in class on navigating the iTunesU site and give the videos a second year to "catch on".

In ACCT2102, one of the challenges that we face in this course is getting more students to attend the Teaching Assistants' office hours. In an average week, roughly 10% of students will attend office hours with one of the four teaching assistants. During 2009-2010, we are renaming the "office hours" to "tutoring sessions" and will incorporate mini-tutorials along with the more common question and answer format which we have traditionally used. Each Teaching Assistant will be required to post a minimum of three times weekly on the discussion board with the hope of involving more students in critical thinking topics and improving the utilization of the teaching assistants as a valuable course resource. Although the course digital tutors have wide acceptance among the students, these tutorials will be introduced during the first week of class during the lecture or Friday breakout session so that students see the value of the digital tutors right from the beginning of the course. Last, additional practice problems will be incorporated into both the lecture and the homework that require the integration of multiple financial statements to solve the problem, with special focus on the cash flow chapter.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
- Measure: Comprehend the usefulness of acctg. info. | Outcome/Objective: Analytical Accounting Knowledge and Skills
- Measure: Translate bus. activ. into acctg. info. | Outcome/Objective: Technical Accounting Knowledge

Completion Date: 08/01/2009
Responsible Person/Group: Kris Clark and Cathy Patridge.
ACCT2101 and ACCT2102

See Action Plan for Measure 1

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Comprehend the usefulness of acctg. info. | Outcome/Objective: Analytical Accounting Knowledge and Skills
Measure: Solve operating problems | Outcome/Objective: Technical Accounting Knowledge

Completion Date: 08/01/2009
Responsible Person/Group: Kris Clark and Cathy Patridge

ACCT2102 and ACCT2102

See Action Plan for Measure 1.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Comprehend the usefulness of acctg. info. | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Kris Clark and Cathy Partridge

ACCT4210

We improved the assessment process by providing a standard set of questions to be included on exams in all sections effective Fall 08. The result of the new, standardized approach is that the question sets used for assessing learning objectives are not directly comparable to 07-08. Thus, changes in means may reflect more rigor in the questions (prior questions included subjective evaluations and partial credit). Going forward the standardization will allow us to better assess how changes to the program affect student performance.

We adopted a new text beginning in Fall 2008 to return to a more traditional approach. We had tried a text that emphasized ambiguity; however, this hindered the students' learning of technical concepts. We will focus in 09-10 on improving students' abilities to model business problems and analyze causes of variances as student performance in these areas lags expectations. Instructors will devote more class time and develop additional assignments in these two areas in order to help students master these concepts.
Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
  Measure: Evaluate alternative costing systems | Outcome/Objective: Technical Accounting Knowledge
  Measure: Structure and model business problems | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Tim Mitchell

ACCT4210

See Action Plan for Measure 8

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
  Measure: Structure and model business problems | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Tim Mitchell

ACCT4510

Refine "ChrisNotes" pertaining to this measure.
Spend more class on these measures.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
  Measure: Identify Tax Issues | Outcome/Objective: Analytical Accounting Knowledge and Skills
  Measure: Make investment decisions using the tax law | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Chris Fenn

ACCT4510

**Established in Cycle:** 2008-2009
**Implementation Status:** Planned
**Priority:** High

**Relationships (Measure | Outcome/Objective):**
- **Measure:** Make investment decisions using the tax law | **Outcome/Objective:** Analytical Accounting Knowledge and Skills
- **Measure:** Select and apply appropriate tax laws | **Outcome/Objective:** Technical Accounting Knowledge

**Completion Date:** 08/01/2009
**Responsible Person/Group:** Chris Fenn

**Delete Course and Revise Curriculum**

In ACCT4410, students performed below target in a significant number of sub-learning outcomes pertaining to Measures #26 and #27. ACCT4410 relies a lot on the material learnt in ACCT4110. You cannot analyze certain parts of the financial statements if you don't know how to prepare or understand those parts of the financial statements. Since ACCT4110 omitted many important topics, students were ill-prepared for ACCT4410 on these topics and performed poorly on them. The above two issues indicate an urgent need to revise the curriculum to include more financial accounting. Given that there is a course similar to ACCT4410 at the graduate level (ACCT8700) we plan to eliminate ACCT4410 and replace it with an additional 3 credit class in financial accounting.

**Established in Cycle:** 2008-2009
**Implementation Status:** Planned
**Priority:** High

**Relationships (Measure | Outcome/Objective):**
- **Measure:** Perform basic financial statement analysis | **Outcome/Objective:** Analytical Accounting Knowledge and Skills
- **Measure:** Read and interpret the four financial statements | **Outcome/Objective:** Technical Accounting Knowledge

**Completion Date:** 08/01/2009
**Responsible Person/Group:** Siva Nathan

**Delete Course and Revise Curriculum**

In ACCT4410, students performed below target in a significant number of sub-learning outcomes pertaining to Measures #26 and #27. ACCT4410 relies a lot on the material learnt in ACCT4110. You cannot analyze certain parts of the financial statements if you don't know how to prepare or understand those parts of the financial statements. Since ACCT4110 omitted many important topics, students
were ill-prepared for ACCT4410 on these topics and performed poorly on them. The above two issues indicate an urgent need to revise the curriculum to include more financial accounting. Given that there is a course similar to ACCT4410 at the graduate level (ACCT8700) we plan to eliminate ACCT4410 and replace it with an additional 3 credit class in financial accounting.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Perform basic financial statement analysis | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Siva Nathan

Revise Curriculum

Revise the undergraduate curriculum to add three more credits of Intermediate Accounting, so that the relevant material can be covered in class.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Develop accounting methods for new situations | Outcome/Objective: Analytical Accounting Knowledge and Skills
Measure: Make decisions using financial accounting info. | Outcome/Objective: Analytical Accounting Knowledge and Skills
Measure: Perform basic financial statement analysis | Outcome/Objective: Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Siva Nathan

Revise Curriculum

See Action Plan for Measure 18

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Make decisions using financial accounting info. | Outcome/Objective: Analytical Accounting Knowledge and Skills
Measure: Perform basic financial statement analysis | Outcome/Objective:
Analytical Accounting Knowledge and Skills

Completion Date: 08/01/2009
Responsible Person/Group: Siva Nathan
2009-2010 CTW International Business: BusA 3000

Mission/Purpose

The Institute of International Business does not offer an undergraduate major. However, it does provide a core required course for all RCB students. The course is also the gateway to the International Business Certificate. This course is the one being used for the first phase of CTW. Each department in the College will offer the higher level discipline-specific CTW course. CTW criteria are applied in the course writing assignment called the Individual Term Paper (international business proposal). This addresses basic international business functions in the context of the challenges of globalization, and involving corporate international business analysis and international data gathering.

Goals

G 1: International Business Issues

The underlying goal of the assignment is to familiarize the students with the role of basic international business processes (Export/Import, Out-sourcing; Off-shoring; Foreign Direct Investment; etc.).

Analysis: students will demonstrate an ability to analyze basic international business processes, operations, and the challenges of globalization.

Communication: students will demonstrate the ability to communicate their knowledge of international business processes directly to business leaders. They will put their analysis in written form appropriate for presenting a business proposition based on their understanding of the fundamentals of the field and their research.

Research Skills: students will develop research skills and an awareness of the limitations of on-line material related to international business, including the use of foreign media sources.

Outcomes/Objectives, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans

O 1: Term Paper
With the CTW assignment (Country Market Report) the students will demonstrate an understanding of the requirements for making a clear and concise international business proposition. The students will also effectively support the proposition in a manner that could be persuasive for making an investment decision. At the same time, the proposition and evidence will logically relate to realities in the target country.

**Associations:**

**General Education or Core Curriculum:**

1. Written Communication
2. Critical Thinking
3. Contemporary Issues

**Institutional Priorities:**

1.11 Targeted programs of distinctiveness that are nationally and internationally recognized
1.12 Global cultural perspectives infused throughout programs
1.13 Undergraduate programs use writing to improve critical thinking skills in the discipline

**Strategic Plans:**

- President, Georgia State University
  - 1.2 Undergraduate Experience
  - 3.3 International Initiatives

**Related Measures:**

**M 1: Rubric for International Business**

Rubrics Applied to BUSA 3000 "Globalization and Business Practices." To date, rubric scores have not been compared either over time or across the many sections of the course. The multiple instructors need to be consulted on the potential application of this measurement strategy. For 2010-2011, the rubrics have been modified to better capture the nature of the writing assignment.

For example, we realized that the assignment as indicated in the Syllabus and on the rubrics referred to "thesis and proposition." Further discussion among the faculty lead to the conclusion that "thesis" does not capture our purpose well. Since we are focusing on business writing, it was decided that "business proposition" best captures our intent.
We will need to refine the rubric changes in consultation with the faculty and then apply the new criteria to grading the papers. Once the changes are approved, we will aim for a target a score of 70% for the average rubric scores across sections.

Source of Evidence: Written assignment(s), usually scored by a rubric

**Action Plan Details for This Cycle (by Established cycle, then alpha)**

**Action Plan 2010-2011, International Business**

Action Plan: 2010-2011

**BUSA 3000**

1. The student response rates to the official CTW evaluations have been uneven. Thus, we intend to conduct in-class evaluations in all the sections of BUSA 3000

2. Evaluation across the multiple sections of the course has been difficult. Efforts will be made to ensure that all instructors use the rubric scoring system to provide more comparable data.

3. The instructors need to reach consensus on the proposed changes to the rubrics.

4. We will continue to urge instructors to use standard headings for the written assignment.

5. Each semester training session will be conducted for faculty and GRAs (both continuing and new).

6. Training sessions will include a focus faculty and GRA use of the WAC on-line evaluation system.

**Established in Cycle:** 2009-2010

**Implementation Status:** Planned

**Priority:** High

**Completion Date:** 05/2011

**Analysis Answers**

**CTW Reflection 1: Definition:** How has the definition of critical thinking evolved in your degree major over the last two years?
The CTW course for the entire College of Business is BUSA 3000, Globalization and Business Practices. The course is conducted as a core required course for the College by the Institute of International Business (IIB). Consequently, the rubrics and other criteria for the definition are those of the discipline of international business. All students in the College take the course and then only later perhaps have a second CTW course in their respective majors. The CTW definitions in those courses are discipline specific. Given this, IIB has begun a dialogue with the Undergraduate Program Council to evaluate if the CTW definition should be adjusted in BUSA 3000 to reflect the general discipline of business rather than specifically international business. In the meantime, based on a reevaluation of the application of the rubrics to date, changes have been made to the rubrics for 2010-2011.

**CTW Reflection 2: Achievements:** What were the major CTW accomplishments in your degree major for this academic year? How do these relate to the Action Plan(s) that you specified last year? What worked this year that you want to continue doing?

BUSA 3000 was used as a pilot for the CTW program. This last year it became a regular CTW course. Reference to each Action Plan follows:

1. Develop rubrics for team project papers:
   So far, we have been using the initial rubrics. These may be adjusted once we conclude the evaluation of the issue of international business versus business definitions.

2. Compare writing styles:
   This objective needs to be pursued formally in the next year.

3. Add structure:
   This has been done. It has been noted that business students need more specific instructions and assignments with clear headings for their writing to be more direct in the form of business writing.

4. Conduct Evaluations:
   Only some students have responded to the CTW evaluation requests from the CTW program. During the next year we need to conduct these in class to get more complete information.

5. Conduct Training:
   We continue every year to have two meetings of faculty and GRAs. Of course, several GRAs are new each semester. Thus, we involve those repeating in sharing their experiences with the new ones. In the case of this multi section class, we also often have new instructors (especially PTIs). Consequently, some are starting from the beginning.
In conclusion, we do have institutional memory among some faculty and GRAs. However, next year we will again also have new participants that need complete training.

Maintaining continuity, the two ambassadors regularly participate in the CTW meetings.

6. Focus on WAC:
Some instructors have used on-line WAC and some have not. Reviews are mixed as to how well that system works for the BUSA 3000 assignment. We will review this option again with the new faculty and GRAs.

7. Adjust for Maymester:
We have not compromised on the CTW assignment for Maymester. In fact, we reduced other assignments and expanded the CTW paper so as to ensure that the students could accomplish the objectives of the writing assignment.

CTW Reflection 3: Workshops and Training: How did the workshops and/or training you provided for faculty and consultants go this year? Who attended, what happened, what was decided? Summarize your general impressions of the success of the meetings.

Worshops and Training are discussed above under Achievements. These have been successful and we will continue to have sessions each semester, especially considering that we will probably have new GRAs and PTIs.

CTW Reflection 4: Assignments: How have the CTW assignments in your degree major evolved since the initiative started? What changes to the assignments will you suggest to faculty for next year based on your observations and assessments of this year's CTW student learning?

The CTW assignment for this class was based on an assignment used in the past for this course. That was the international Newspaper Report. The current CTW assignment is more extensive and action oriented. Although, we have retained an element of the earlier assignment by requiring the use of at least one media source of evidence from the conuntry being considered.

The key change should be to emphasize the importance of clear headings and divisions in the paper. This addresses the tendency of the students to mix information in run-on paragraphs.

CTW Reflection 5: Overall, what changes has your degree major made to its implementation of the CTW initiative since last year's CTW Assessment
Report? What would you say has been the primary impact of CTW on your degree major, as well as on the students and faculty involved in the initiative?

Since the course already had a writing assignment, the CTW requirement built on that. The current assignment is more extensive and has more specific evaluation criteria. This has proved useful in focusing the students on the requirements of business writing which generally needs to be briefer and more focused than that in other disciplines.
Mission/Purpose

Graduates in accounting should demonstrate mastery in critical thinking through writing. Critical Thinking through Writing in Accounting is the ability to identify and solve unstructured problems in unfamiliar accounting domains and effectively communicate the thinking, solution process and conclusions. Students demonstrating critical thinking skills must be able to locate, obtain, organize, and analyze information and to exercise judgment based on comprehension of a set of facts and available evidence. They must be able to present, discuss and defend their views through written and spoken language. Conclusions or recommendations must be complete, plausible, and compelling, and demonstrate an understanding of the accounting problem.

Goals

G 1: CTW Goal

SOA plans to meet the CTW requirement by designating Auditing and Assurance Services (AC 4610) a required course for all accounting majors as the CTW course. In this course students will complete CTW assignments both in teams and individually. A graduate assistant will assist the faculty member instructing the course.

Outcomes/Objectives, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans

O 1: Internal Control and Fraud Risk Assignment

AC 4610
Auditing Alchemy Inc. Team Project
75 points
Due Date: Beginning of class period as noted on your syllabus

This project is a simulation of a "walkthrough" procedure that independent auditors perform during an audit of the client's internal controls over financial reporting. You will adopt the role of an independent audit team responsible for the audit the production process for your client, Alchemy Inc. You will be provided with background materials and view interviews of Alchemy personnel performed by a member of the external audit team. You may take notes and schedule a meeting to replay some of the material (1 meeting per team). You have approximately 6 weeks after the in-class simulation to submit the final team document.

Required
1. Using the background materials and management matrix provided by your client and your observations during the simulation complete the attached control matrix for Alchemy Inc., which will be included in the 2007 audit workpapers. Identify missing controls, control weaknesses, items listed as controls but are
really procedures etc. Some examples are provided in the attached matrix.

2. Identify where is there the potential for misstatement due to fraud at Alchemy. Identify the area where the fraud can occur and the type of fraud. Describe the nature of the fraud that can occur and specifically how the fraud can be executed.

3. Prepare a list of recommendations that you would make to management about their anti-fraud programs. Include the control weakness/deficiency that exists and a recommendation to eliminate each weakness/deficiency identified.

4. Effective communication is a factor in your grade. Effective communication is an important skill for all business majors. This project is intended to comply with the University's Writing Across the Curriculum and Critical Thinking Through Writing initiatives. As such, organization, logical development, clarity and use of proper grammar will be important factors in your grade.

5. Allocation of responsibilities and preparation of draft documents. The team must allocate writing responsibilities as follows.
   a. No later than one week after the in-class simulation each team member must prepare at least one fraud risk or internal control weakness and the associated recommendation to correct/mitigate the control deficiency/fraud risk identified.
   b. Team members must post their draft memo to the Ulearn group discussion board where the instructor and teammates can review it.
   c. No later than two weeks after the in-class simulation, teammates must complete the rubric evaluating each other's draft and provide suggestions on how the draft can be improved. All feedback must be posted to the Ulearn group discussion board.
   d. Three weeks after the in-class simulation the team must submit a draft memo to the instructor.
   e. Four weeks after the in-class simulation the instructor will provide feedback to the team using the rubric.

  **Related Measures:**

  **M 1: Overall Summary of performance using Rubric**

Identification and explanation of the control weaknesses Discussion of appropriate cost-effective recommendations to correct the weaknesses identified Identification and explanation of the possible frauds that could occur Discussion of appropriate cost-effective recommendations to mitigate the fraud risks identified Organization, logical development and clarity of discussion Each of the five above criterial will be assessed on the following four levels of achievement:

Absent

1

Not yet competent
Competent

Sophisticated

Source of Evidence: Written assignment(s), usually scored by a rubric

Analysis Answers

CTW Reflection 1: Definition: How has the definition of critical thinking evolved in your degree major over the last two years?

Our definition of critical thinking has remained relatively stable over the last two years.

CTW Reflection 2: Achievements: What were the major CTW accomplishments in your degree major for this academic year? How do these relate to the Action Plan(s) that you specified last year? What worked this year that you want to continue doing?

Unlike prior years all AC 4610 classes implemented the CTW teaching approach and assignments. In the audit class (AC 4610), Critical Thinking through Writing (CTW) projects were assigned to groups that the professor had established during the first week of classes. AC 4610 is designed to simulate the real environment of an audit practice, where audits are conducted by teams. Additionally, becoming an effective auditor requires learning to operate successfully as a team member. Finally, the course emphasizes the judgment required of the auditor as a professional, by understanding why and how audits are performed.

CTW has been established in the Audit class because it is believed to stimulate the accounting student to identify and solve unstructured problems; and to effectively communicate the thinking, solution process and conclusions. Students demonstrating critical thinking skills must be able to locate, obtain, organize, and analyze information and to exercise judgment based on comprehension of a set of facts and available evidence. They must be able to present, discuss and defend their views through written and spoken language. Conclusions or recommendations must be complete, plausible, and compelling, and demonstrate an understanding the accounting problem.

CTW Reflection 3: Workshops and Training: How did the workshops and/or training you provided for faculty and consultants go this year? Who attended, what happened, what was decided? Summarize your general impressions of the success of the meetings.
We had two formal training sessions and several informal sessions.

All consultants attended the joint training session held for RCB International Business consultants. The session included presentations by the CTW Associate Director. Consultants learnt about resources available to GSU students to improve their writing skills (such as the writing lab.), how to provide constructive feedback, and effective strategies for motivating students to improve their CTW skills.

A second training session was held with the two primary faculty members who teach AC 4610 and all CTW consultants. This session focused on familiarizing consultants with their responsibilities, the CTW assignments, the rubric, and common issues that arise in connection with the AC 4610 CTW assignments.

There were also informal training sessions held by the Ambassador for the two other professors who teach AC4610.

Overall the sessions were very effective in communicating the goals and objectives of CTW implementation in AC 4610 and obtaining feedback from all participants.

CTW Reflection 4: Assignments: How have the CTW assignments in your degree major evolved since the initiative started? What changes to the assignments will you suggest to faculty for next year based on your observations and assessments of this year’s CTW student learning?

CTW quizzes This year we added two CTW quizzes that required students to first select the appropriate answer to an objective question requiring critical analysis and then provide a written explanation to support their conclusions. Many students did not perform well on these quizzes. We found that some students excelled while others performed very poorly. We did not provide any specific instruction on how the CTW quizzes should be approached, other than general instruction on the course material and explaining that there should be logical consistencies in the objective response and the supporting statements. In the future we will post a sample CTW quiz along with examples of excellent vs. inferior responses to the course website to help students to effectively prepare for the CTW quizzes. CTW Case Evaluation and Report We will make the following changes to improve our implementation of the Audit Alchemy and case analysis assignments: During the first day of class the instructor will present the rubric and explain how it will be used on the CTW assignments. All groups will be required to submit an outline to the CTW consultant before working on the paper. This will allow students to better organize their thoughts and structure their written reports. All student groups will be required to meet with the CTW consultant before submitting any assignments. The entire group must be present. Enforce the requirement that group members participate in the peer evaluation and peer editing aspect of the Alchemy assignment. We observed that many mistakes that can be prevented if students invested the time to read and critique each other's work.

CTW Reflection 5: Overall, what changes has your degree major made to its implementation of the CTW initiative since last year’s CTW Assessment Report? What would you say has been the primary impact of CTW on your degree major, as well as on the students and faculty involved in the initiative?
This was the first year of full implementation of the CTW assignments. The CTW program forces students to organize and focus their thinking on the important aspects of auditing practice. Additionally, it gives them practice in establishing benchmark and helps to prepare them to complete realistic tasks in their chosen profession. As a result of CTW students have become more proactive in self-assessment and editing their written communication. They have become more critical in evaluating information presented to them and are learning to ask relevant questions regarding their assignments. The peer review requirement in the Alchemy assignment forced students to be objective evaluators of audit evidence. Additionally, knowing that their performance would be rated by their peers motivated students to participate in group efforts and served as a control mechanism empowering students to penalize group members who shirk group responsibilities.

**Annual Reports**

**Most Important Accomplishments for Year**

Our most important accomplishment this year was involving the students in peer reviews of their writing assignments and requiring the submission of draft reports. The long writing assignment was completed in teams. To ensure that all students were active and contributing participants in the team product we required each team member to submit a draft of a portion of the project. The other team members had to prepare a written evaluation of the draft submitted by their teammate. The peer evaluation encouraged the students to critically assess the claims made by their teammates. We found that the peer evaluations led to an improved quality in the initial drafts submitted by the team.
No reporting in WeaveOnline for 2009-2010 because responsibility for assessment is being transferred to the School of Accountancy from the Robinson College of Business effective 2010-2011.
Mission/Purpose

For students to develop and integrate: (1) skills for analyzing organizational performance that incorporate global and ethical dimensions, (2) skills in developing financial reporting systems, (3) skills in interpreting and predicting choices in financial reporting systems, (4) assurance skills, (5) skills for collaborative work in teams, (6) communication skills and, (7) technology skills.

Student Learning Outcomes, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans

O 1: Financial reporting skills: Develop

That students apply professional standards, financial information tools, and professional judgment to develop financial reporting systems for decision making

Related Measures:

M 2: Financial Reporting Skills - Develop
Source of Evidence: Academic direct measure of learning - other
Performance on exam questions in 8410.

Achievement Target:

Performance on assignments in Acct 8410

Related Action Plans (by Established cycle, then alpha):

For full information, see the Action Plan Details section of this report.

Action plan for Financial Reporting - Develop
Established in Cycle: 2008-2009

Test this objective using cases and financial accounting standards database.

O 2: Financial reporting skills: Interpret and Predict (Final)

That students apply economic, financial, and psychological theories to interpret and predict choices in financial reporting systems

Related Measures:

M 1: Financial reporting skills: Interpret and Predict
Source of Evidence: Academic direct measure of learning - other
Performance on assignments in Acct 8410

Achievement Target:
Performance on exam questions in Acct 8410

O 3: Assurance Skills

0: Assurance skills (Final)
That students provide assurance services in a variety of organizational contexts

Related Measures:

M 4: Assurance Skills
Source of Evidence: Academic direct measure of learning - other
Performance on assignments in Acct 8610

Achievement Target:
The students performance on the midterm exam was 79 out of 100 points. Given the difficulty of the exam, this score is reasonable and comparable to the 2006 results (mean of 76 out of 100 points). In addition, in 2007 students completed a term paper on a subject matter that dealt with assurance services and related topics. Overall, the scores on the term papers were as expected.

O 4: Analytical Skills

That students present sound analyses of financial performance that incorporate global and ethical dimensions

Related Measures:

M 3: Analytical Skills
Source of Evidence: Academic direct measure of learning - other
Performance on assignments in Acct 8700

Achievement Target:

10/13/2008
Related Action Plan(s): (details in Action Plan Tracking)
Assurance skills 2005-2006

0: Analytical skills (O:0) (Final)
Performance on assignments in Acct 8700

O 5: Collaboration Skills

That students contribute to collaborative efforts to achieve team
Related Measures:

M 6: Collaboration Skills  
Source of Evidence: Academic direct measure of learning - other  
Evaluation by student peers of contributions to team projects in Acct 8030 and Acct 8410

Achievement Target:

Instructor meeting with each student project group and with individual students to discuss progress on project and any problems with group interaction. Submission of group project on or before the deadline.

Target Performance Level for Program:
No unresolved complaints regarding the performance of a group member and all projects submitted with all group member names  
All group projects submitted on or before deadline

O 6: Communication Skills

That students demonstrate the communication skills needed for thriving as a professional accountant

Related Measures:

M 5: Communication Skills  
Source of Evidence: Academic direct measure of learning - other  
At least 90% of students exited course with a B-level grade

Achievement Target:

At least 90% of students exited course with a B-level grade

O 7: Assurance Skills

That students provide assurance services in a variety of organizational contexts

O 8: Technological Skills

That students demonstrate the technology skills needed for thriving as a professional accountant

Related Measures:

M 7: Technology Skills  
Source of Evidence: Academic direct measure of learning - other  
Grading rubric used to evaluate the technology skills component of a group project in ACCT8410

Achievement Target:
A mean score of 80% or above on the technology skills component of the group project

**Other Outcomes/Objectives, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans**

**O 9: Financial Reporting Skills - Interpret and Predict**

A mean score of 80% or above on selected exam questions related to this Objective

**Action Plan Details for This Cycle (by Established cycle, then alpha)**

**Action plan for Financial Reporting - Develop**

Test this objective using cases and financial accounting standards database.

- **Established in Cycle:** 2008-2009
- **Implementation Status:** Planned
- **Priority:** High

**Relationships (Measure | Outcome/Objective):**

- **Measure:** Financial Reporting Skills - Develop
- **Outcome/Objective:** Financial reporting skills: Develop

- **Completion Date:** 08/01/2010
- **Responsible Person/Group:** Siva Nathan
- **Additional Resources Requested:** Department subscription to FASB Accounting Standards Codification: Professional View. Annual subscription is $150 for department allowing free access to students and faculty. SOA Director has agreed to subscribe to this database.
Mission/Purpose

The Master of Taxation (M.Tx.) program offers a variety of courses that provide students with opportunities to develop research, technical and communication skills that tax professionals need to excel in their careers.

Student Learning Outcomes, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans

O 1: To develop ability to conduct tax research

Expected outcomes of above stated program objectives: (1) The student should be able to identify tax issues; (2) The student should be able to locate relevant authority for resolving tax issues; (3) The student should be able to correctly cite primary tax authority, (4) The student should be able to document research findings and conclusions.

The assessment method for this learning objective is performance on project in Tax Research (Tx 8030).

Associations:

Institutional Priorities:

1 Excellent and competitive academic programs
1.11 Targeted programs of distinctiveness that are nationally and internationally recognized
2 Recruit, retain & graduate high quality graduates

Related Measures:

M 3: Tx 8030 Tax Research

Source of Evidence: Project, either individual or group
Spring 2009: Issue I.D. 77.73, Locate Authority 60.64, and Evaluate Authority 81.9

M 4: Tx 8030 Tax Research

Source of Evidence: Project, either individual or group
Summer 2008: Issue I.D. 72.21, Locate Authority 59.74, and Evaluate Authority 87.70

M 4: Tx 8030 Tax Research

Source of Evidence: Project, either individual or group
Fall 2008: Issue I.D. 76.97, Locate Authority 58.25, and Evaluate Authority 84.24
M 4: Tx 8030 Tax Research
Source of Evidence: Project, either individual or group
Summer 2009: Issue I.D. 69.52, Locate Authority 49.86, and Evaluate Authority 83.11

M 4: Tx 8030 Tax Research
Source of Evidence: Project, either individual or group
Spring 2008: Issue I.D. 79.70, Locate Authority 57.97, and Evaluate Authority 82.48

O 2: To improve technical skills in working with the tax law

The expected outcomes for the above stated objective: The student should be able to correctly interpret tax authorities and apply them in unfamiliar settings.

The assessment for this expected outcome is the performance on exams or other assignments in Taxation of Partnership and Partners (Tx 8080) or Taxation of Corporations and Shareholders (Tx 8120).

Related Measures:

M 1: Tx 8080 Partnership Taxation
Source of Evidence: Standardized test of subject matter knowledge
Spring 2008 87.8, Summer 2008 88.9, Spring 2009 88.2, and Summer 2009 87.1

M 2: Tx 8120 Corporate Taxation
Source of Evidence: Standardized test of subject matter knowledge
Summer 2008 Average of Class was 86 and Spring 2009 Average of Class was 84.

O 3: To develop effective communication skills
Mission/Purpose

Develop in graduates a high level of confidence in conducting research and in teaching business disciplines by requiring (1) training in theory, (2) training in general research techniques as well as research techniques specific to a discipline, (3) research experience with faculty members on contemporary research problems and issues, and (4) training on teaching methodology reinforced with active classroom teaching experience.

Goals

**G 1: Discipline knowledge - evaluate research**

Students should be able to critically evaluate and discuss theoretical developments and the results of original research.

**G 2: Discipline knowledge - conduct research**

Students should be able to conduct and present original research in collaboration with faculty.

**G 3: Research competence**

Students should be able to conduct original research individually.

**G 4: Placement**

Most graduates will accept positions at institutions where the research skills learned in the program will be used and developed further.

**G 5: Teaching competency**

Develop a high level of competence in conducting university level teaching.

Student Learning Outcomes, with Any Associations and Related Measures, Achievement Targets, Findings, and Action Plans

**O 1: Comprehensive exams**

Successful completion of comprehensive examinations as judged by a committee of appropriate faculty members.

**Associations:**

General Education or Core Curriculum:

1 Written Communication  
4 Critical Thinking  
6 Quantitative Skills

**Related Measures:**
**M 1: Comprehensive exams**

*Source of Evidence: Comprehensive/end-of-program subject matter exam*

Successful completion of comprehensive examinations as judged by a committee of appropriate faculty members.

**O 2: Critical evaluation of research**

Demonstrate the ability to critically evaluate research by providing comments to presenters at internal workshops.

**Associations:**

**General Education or Core Curriculum:**
- 2 Oral Communication
- 4 Critical Thinking
- 5 Contemporary Issues
- 6 Quantitative Skills

**Related Measures:**

**M 2: Critical Analysis Seminar and workshops**

*Source of Evidence: Academic direct measure of learning - other*

All students in their first three years of the program will attend Critical Thinking Seminar to critically evaluate workshop papers. All students beyond the first year will provide comments to presenters during workshops.

**O 3: Collaborative research activity**

Students will conduct research with faculty in order to develop their research skills and experience with the publication process.

**Associations:**

**General Education or Core Curriculum:**
- 1 Written Communication
- 3 Collaboration
- 4 Critical Thinking
- 5 Contemporary Issues
- 6 Quantitative Skills

**Related Measures:**

**M 3: Research with faculty**

*Source of Evidence: Portfolio, showing skill development or best work*

**O 4: Research presentations**
Students will present their research at internal workshops and professional meetings.

**Associations:**

**General Education or Core Curriculum:**
- 2 Oral Communication
- 4 Critical Thinking
- 5 Contemporary Issues
- 6 Quantitative Skills

**Related Measures:**

**M 4: Research presentations**
*Source of Evidence:* Presentation, either individual or group
Students will present their research at internal workshops and professional meetings.

**O 5: Dissertation defense**

Successful defense of the dissertation conducted before a faculty committee.

**Associations:**

**General Education or Core Curriculum:**
- 1 Written Communication
- 2 Oral Communication
- 4 Critical Thinking
- 5 Contemporary Issues
- 6 Quantitative Skills

**Related Measures:**

**M 5: Dissertation Defense**
*Source of Evidence:* Senior thesis or culminating major project
Successful defense of the dissertation conducted before a faculty committee.

**O 6: Initial placements - research**

Students will accept positions at research institutions, preferably at schools offering doctoral degrees in accounting.

**Related Measures:**

**M 6: Initial placements - research**
*Source of Evidence:* Job placement data, esp. for career/tech areas
Students will accept positions at research institutions, preferably at schools offering doctoral degrees in accounting.

**O 7: Teaching - training**

Successful completion of 9200, Seminar in University Teaching.

**Associations:**

**General Education or Core Curriculum:**
2 Oral Communication

**Related Measures:**

**M 7: Teaching - training**  
*Source of Evidence:* Academic direct measure of learning - other  
Successful completion of 9200, Seminar in University Teaching.

**O 8: Teaching - competency**

Students will develop their teaching competency by teaching and obtaining feedback via SEIPs.

**Associations:**

**General Education or Core Curriculum:**  
2 Oral Communication

**Related Measures:**

**M 8: Teaching - competency**  
*Source of Evidence:* Student course evaluations on learning gains made  
Students will develop their teaching competency by teaching and obtaining feedback via SEIPs.

**O 9: Placement - teaching**

Students will place in institutions where the teaching skills learned in the program will be used and developed further.

**Related Measures:**

**M 9: Placement - teaching**  
*Source of Evidence:* Job placement data, esp. for career/tech areas  
Students will place in institutions where the teaching skills learned in the program will be used and developed further.

**Action Plan Details for This Cycle (by Established cycle, then alpha)**

**Improve research collaboration**

We re-evaluated the first year summer paper requirement initiated for students admitted in 2006. For students admitted in 2008, they are required to read research in an area of interest under the guidance of a faculty mentor. However, they no longer need to submit a formal literature review. We feel eliminating the paper will allow students more time to focus on developing a research idea for their second summer paper requirement. Starting with students admitted in 2006, all students are required to complete a summer research project in their second year, including collecting and analyzing data and writing a working paper, with a presentation to the research faculty in the Fall semester of their third year.

**Established in Cycle:** 2008-2009  
**Implementation Status:** Planned  
**Priority:** High

**Relationships (Measure | Outcome/Objective):**
Measure: Research with faculty | Outcome/Objective: Collaborative research activity

Implementation Description: Fall semester of 3rd year students entering after 2006.
Completion Date: 11/01/2009
Responsible Person/Group: SOA Doctoral Program Committee

Improve Teaching Effectiveness

SEIPs are currently being reviewed for each student. Any student who continually achieves ratings below 4.0 will be required to observe other faculty in the classroom as well as receive feedback from a faculty mentor. Students with average SEIPs below 4.2 will be encouraged to observe other faculty and receive feedback from a faculty mentor.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Teaching - competency | Outcome/Objective: Teaching - competency

Implementation Description: Beginning of the Fall 2010 semester
Completion Date: 08/01/2010
Responsible Person/Group: SOA Doctoral Program Committee

Pass rate on comprehensive exams

Students will be provided with formal feedback throughout their doctoral coursework regarding their strengths and weaknesses, with guidance for improving weaknesses.

Established in Cycle: 2008-2009
Implementation Status: Planned
Priority: High

Relationships (Measure | Outcome/Objective):
Measure: Comprehensive exams | Outcome/Objective: Comprehensive exams

Implementation Description: Comprehensive exam date for students admitted after formal feedback program was initiated.
Completion Date: 10/01/2011
Responsible Person/Group: SOA PhD Program Committee
APPENDIX D2
Syllabi for CTW Courses: BusA 3000 and Acct 4610

GEORGIA STATE UNIVERSITY
J. MACK ROBINSON COLLEGE OF BUSINESS
BUS 3000

Globalization and Business Practices

TEMPLATE SYLLABUS

FALL 2010

International Business: Strategy, Management, and the New Realities

ALSO REQUIRED: Reading the business section of foreign newspapers for your assigned country and other information sources about this country (suggested places to start: http://www.kidon.com/media-link/index.shtml, www.cia.gov/cia/publications/factbook/

COURSE DESCRIPTION
This course examines worldwide integration of economic, political, and socio-cultural aspects of business in order to explore and understand the impact of globalization on countries, organizations, and individuals.
Students develop a world-view of the global marketplace. They learn how knowledge and understanding of the global environment affect business functions. Special consideration is given to key issues in ethics, global social responsibility and technology.

Follow up Course to BUSA 3000: IB 3090
IB 3090 INTERNATIONAL BUSINESS OPERATIONS 3.0 PREREQUISITE: BUSA 3000
This course builds on BUSA 3000 where students examine globalization of markets and are exposed to the macro environment of international business. Attention shifts in this course to the individual firm and the decisions it faces in internationalization. Both small, entrepreneurial firms as well as large multinational enterprises are examined. Topics addressed include: formulating an internationalization strategy, assessment of global market opportunities, foreign market entry modes, marketing strategies, and management of human resources and financial transactions. Challenges of doing business in emerging markets is a special topic.
COURSE OBJECTIVES
By the end of this course, you should be able to:
1. Develop thought processes and analytical skills essential to a global mindset.
2. Practice critical thinking by keeping current with global events and discussing their implications.
3. Understand the role of globalization in shaping the business environment and assess trends, challenges and opportunities created by the globalization of business practices.
4. Identify complexities introduced by globalization and integrate concepts learned in this class with those acquired in other courses.
5. Identify and evaluate major issues related to ethics and social responsibility in the international arena. Critically evaluate various components of a national environment: technological, cultural, economic, political, and legal systems, and their influence on business practices and strategies.
6. Examine trade and investment theories and patterns, and critically evaluate the role of governments and their impact on the international business environment.
7. Critically evaluate the role of trade and investment agreements and other forms of regional economic integration on local and national economies.
8. Apply the concepts learned and knowledge gained in the case of specific international organizations.
9. Develop written and oral communication skills as well as research and group skills. (Please consult the English Department, General Classroom, 9th floor for assistance if you are not proficient in English.)

COURSE METHODOLOGY
The central theme of this class will be the study and evaluation of the international business environment. The primary teaching vehicles are lectures, class discussions, videos, speakers, team projects, and a term paper. You must read the designated text material and all other assigned readings before each class session.

CTW DESIGNATION
This course is a designated Critical Thinking through Writing (CTW) course. Georgia State University generally and the Robinson College of Business in particular are dedicated to helping students in improving their approach to critical thinking and expressing that through enhanced writing skills. With this in mind, BUSA 3000 includes an assignment where criteria of evaluation for better critical thinking and writing will be applied. In particular, criteria that will be used to evaluate the quality of work on the Term Paper are identified on the uLearn.

Your constructive assessment of this course plays an indispensable role in shaping education at Georgia State. Upon completing the course, please take the time to fill out the online course evaluation.

CLASS POLICIES:
Overflows: No overflows are available for BUSA3000.
ATTENDANCE: The attendance policy for BUSA 3000 is firm. Do not ask the instructor to make any exception to this policy.
Students are expected to attend all classes. Attendance is based on the entire period. Tardiness and partial attendance (for example being present only before or after break) is considered an absence and will affect your final grade. Legitimate reasons for being absent are (1) illness - note from doctor required; (2) death in family - copy of death notice; (3) jury duty - bring official notice from court; (4) religious holidays. Students must make arrangements with their employers to leave work in plenty of time to
attend all classes. Missing any class due to business requirements is not a legitimate absence. Legitimate absences count toward the one absence limit. You are responsible for signing the attendance sheet. If you do not personally sign, you are counted as absent. **Each class missed after missing 2 may result in a 2% reduction in your contribution grade.**

As a courtesy, please inform the instructor in advance if you will not be attending a given class, will be arriving late or have to leave early.

Also, your instructor must be informed in advance before any exam is missed. Failure to notify the instructor before missing an exam will lead to a grade of zero (0) on that exam.

Your instructor is not responsible for briefing you on any missed class. Please rely on VISTA, e-mail, the discussion board, and/or your teammates.

*A special word to VA students:* Due to required University oversight of students receiving VA benefits, you have a special burden of faithful class attendance. Under present guidelines, absence for a ten-consecutive calendar day period necessitates a report to that effect to the VA Office at GSU, with (presumably) a consequent adverse effect on your status vis-a-vis the U.S. Government. Please keep this in mind.

**Sleeping:** Get a good night’s rest before coming to class. Falling asleep in class is not acceptable. It will negatively impact your final grade.

**Side conversations:** Side conversations make it difficult for your classmates to actively listen and learn. Please be considerate of others.

**Inattention:** Please do not read other books, newspapers **nor work on a computer during class.** Note taking must be done by hand. You are expected to pay attention and join in individual and group discussions. It will help you master the material.

**Courtesies expected:** All cell phones and beepers MUST be put on a silent-mode during class time. Failure to do this will result in being excused from class for the remainder of the day and the loss of (5) five meaningful contribution points. No food is allowed in the classroom. There is a break during the middle of each class. That is the time to take care of personal activities, not during class sessions.

**Tent Cards:** You are to prepare a tent card with your name dark enough and large enough so that your instructor can read it and become familiar with you by name as quickly as possible. You will place your tent card in a visible place every class session.

**Academic dishonesty:** Although no one expects cheating in or outside the classroom, the penalty may range from an F for the assignment to an F for the course. Cutting and pasting from websites or other digital documents without proper attribution is plagiarism, a form of cheating and a violation of academic honesty. Disciplinary actions may follow. For the complete GSU policy on academic dishonesty, please see the GSU Student Code of Conduct and Policies, Academic Policies and Procedures at [http://www2.gsu.edu/~wwdos/codeofconduct.html](http://www2.gsu.edu/~wwdos/codeofconduct.html).

**Late work:** No late work will be accepted. Please do not ask for any exception to this policy.

**Make-up exams:** No make-up exams will be given, and absolutely no additional projects are assigned in order to increase one’s grade before or after the final exam. Please refer to the **Request for Final Exam Variance for BUSA 3000** regarding policies pertaining to the final exam Variance (conflicting issues about dates and times).

**Presentations:** No make-up presentations.

**Course and instructor evaluation:** Students are strongly urged to complete the course/instructor evaluations on GoSolar as soon as it becomes available at the end of the semester.
Withdrawal: Please refer to the university’s official Academic Calendar for withdrawal dates and restrictions. The calendar can be found at: http://www.gsu.edu/academic_calendar.html. Go to http://www.gsu.edu/es/withdrawals.html for more information about the GSU policy on withdrawals.

Incomplete Grades: We do not give incomplete grades in this course, except for cases where a student missed the final examination for an excusable reason. According to GSU policy, the grade will automatically be converted to an F if it is not removed by the end of the second academic term after the “I” is assigned.

Student Assessment: Your constructive assessment of this course plays an indispensable role in shaping education at Georgia State. Upon completing the course, please take time to fill out the online course evaluation.

Disabilities or Special Needs: Students who wish to request accommodation for a disability may do so by registering with the Office of Disability Services. Students may only be accommodated upon issuance by the Office of Disability Services of a signed Accommodation Plan and are responsible for providing a copy of that plan to instructors of all classes in which accommodations are sought. Please let me know if you have a disability or special need that requires accommodation.

uLearn/MyRobinson ABILITY, SKILLS, AND KNOWLEDGE
You are expected to be proficient in the use of uLearn/MyRobinson. Specifically, you should be able to read, upload, and download files; read and send e-mail messages, read and post messages on the discussion board; and hold chat room discussions. A good place to start is: http://www.gsu.edu/ulearn/33589.html. Please refer to this website for logon instructions if you are new to uLearn. You are also expected to check the uLearn page daily for any changes, updates, and announcements. You are responsible for accessing and downloading all files needed. If you have any problems downloading or viewing files of any type or size from uLearn, please use one of the GSU computer labs. Lab attendants and/or uLearn experts (and not your instructor) are responsible for assisting you with any problems related to uLearn. Please see http://www2.gsu.edu/~wwwvst/help/index.html for more information on where to get help.

STUDENT BIOGRAPHICAL FORM
All students are required to complete and return to the instructor by the second class the Biographical Form located in the Assignments section of your uLearn site for this course. You will need to attach a recent photograph of yourself to the form. If you do not have a recent photograph, you may attach a copy of the one on your GSU student ID.

COURSE REQUIREMENTS
The course requirements are as follows:

-Exams (2): The first one will cover Chapters 1 - 5, and the second, a common final exam for all BUSA3000 sections, covers Chapters 6 - 10. Exams may be a combination of any of the following: multiple choice, true/false, scenarios, definitions, short answers, and/or essays. Final Exam dates and times can be found on the GSU website under the Academic Calendar. Students are responsible for bringing their own Brown Scantrons

-Quizzes: You may have up to one per week. There are no make-ups for quizzes. Missed quizzes are graded zero. Quizzes can be given at any time during the class. Quizzes will be in-class and unannounced.
-Case Discussion: Each chapter of the textbook ends with a case. The purpose is to learn how to apply international business principles to specific situations. Students are responsible for coming to class prepared to discuss these cases as part of the class sessions on the respective chapters. The case discussion is a key component to the class participation grade.

-International Business Term Paper: This assignment involves making a clear and logical international business proposition. A list of possible topics will be provided. The proposal topic must be previously approved by the instructor before going ahead on the research. Students will explore the topic in reference to assigned countries. The Term Paper will be developed through a process of drafts that build on provided analysis and feedback. The paper should be at least 5 pages, typed, double spaced, with a cover page, and a list of sources cited (your references).


All good papers, presentations, or arguments have the following format: introduction that builds to a supposed thesis, reasons why the thesis is true, and a conclusion restating the thesis. For example, you may describe your experience at GSU as follows:

“\textit{I am learning many interesting and potentially valuable things at GSU. My decision to attend Robinson College of Business (RCB) was an excellent choice.}

This is true because: (1) The M.B.A. program at the Robinson College of Business has been listed in the US News & World Report top 10 for thirteen consecutive years, which means that the faculty and program for undergraduate students is likely also very good. (2) While at RCB I also take advantage of the Georgia HOPE scholarship, an excellent way to finance a college education. (3) GSU is located in the heart of Atlanta and one of the nation's most dynamic business communities, providing students with access to and job opportunities in Fortune 500 corporations and small entrepreneurial firms that includes high tech, leading consumer and retail brand names as well as major players in international commerce.

Given these important considerations I made an excellent choice when I selected Robinson for my college education.”

In this simple argument, the thesis is “\textit{My decision to attend Robinson College of Business (RCB) was an excellent choice.}” The reasons that the thesis is true are, “RCB is ranked as an excellent business school, HOPE helps to pay for the education you get at RCB, and RCB is located in and well integrated into a vibrant business community offering many job opportunities.” They prove that the thesis is correct. And then finally, a restatement of the thesis is provided, “\textit{I made an excellent choice when I selected Robinson for my college education.}” In your paper, underline the thesis and put the main arguments in italics. Do keep in mind that in your paper as opposed to this example you do NOT say, “I think” or use any other personal pronoun (I or me)! The reader knows it is your opinion.

The final version will therefore be organized as follows:

Part I. HYPOTHESIS/PROPOSITION: things like “Outsourcing is good” or “Offshoring is bad” or “FDI leads to economic growth” or “Russia is ripe for foreign investment” or “India has changed its laws to increase entrepreneurship.” Your thesis must be approved by the instructor.
Part II. EVIDENCE: Discuss three reasons and the evidence for your hypothesis/proposition. Site your sources. Include in your evidence at least one article from a newspaper or other media source in the country you have been assigned. Critically evaluate the sources as to coverage and potential bias. Please do your own thorough research to identify good English-language newspaper(s) from your country. Do not use the following sources for your local media source: AP, UPI, Financial Times, New York Times, WSJ (all editions), Deutsche Welle, Kyodo, Bloomberg, International Herald Tribune or CNN, unless you cannot find an English-language article and have your instructor’s approval. The requirement is to learn about news, analysis and commentary from a local point of view, not from global news wire services.

Suggested international newspaper directory websites:
http://www.kidon.com/media-link/index.shtml
http://emedia1.medialinfo.com/emedia/
http://www.thepaperboy.com/welcome.htm1

(Your grade will be withheld unless the article is attached.)

Part III: CONCLUSIONS: Show that your thesis has been proved.

-Country Analysis (TEAM PRESENTATION) At the beginning of the semester, your instructor will create teams of 4 to 5 students, depending on class size, and assign a country to each team. The team will develop expertise on its assigned country by regularly reading news articles and other material from and about the country. Using the country resources available on uLearn, on the Web, and at the GSU Library the team will conduct research to provide the most recent assessment of the country. This is not a “cut and paste” process – that amounts to plagiarism (see Academic Dishonesty above). The team needs to write a useful narrative of the topics that gives the reader an understanding of the country as a place to do business. A final report should include:

1. Introduction
2. Background on the country useful for an IB person, cultural environments facing someone conducting business in the country
3. The political, legal and economic environment, FDI, business ethics, corruption, geography
4. Prospect as a trading partner, government policies on international trade, direction and terms of trade, attractiveness as a site for foreign direct investment
5. Participation in cross-national cooperation and agreements, regional trading blocks, FTAs and other forms of international economic integration
6. Any major trends and events affecting its standing in the global business environment.

The goal is to integrate and apply the knowledge gained in this class in the context of your assigned country analysis. Each team will make a 20 minute presentation to the class. Completing your presentation within this time limit is a factor on the project grade.

Each team member must complete a peer evaluation of every other member of the group. If you do not complete the peer evaluation, it will negatively impact your meaningful contribution.
An alternative for the team project will be to organize a Podcast. The team will still prepare its written report. However, the presentation in class can be the Podcast. 1) this is a group project option, 2) the top three groups published on RCB's Web, 3) the top three groups published in State of Business magazine, 4) the top three groups published on Apple's iTunes Web site, 5) a limit of 5-10 minutes in length, 6) students can supply their own cameras or microphones or the Digital Aquarium has Hi-def digital cameras for students to check-out, 7) the podcast must be in a video streaming format, 8) University Mac software availability at the Digital Aquarium in the Student Center.

Homework: Your instructor may assign homework to help you prepare for and participate meaningfully in classes.

Meaningful Contribution: Your class participation grade will be based on the quality of your contributions, which is strongly encouraged. Complete all assignments on time. Be prepared to discuss the chapters, the international newspaper articles, the cases, the videos, and all other supplemental material. More importantly, you should be able to support your arguments using the text and other readings. In this class, you are expected to contribute by asking engaging questions, participating in class discussions, and sharing relevant examples, experiences, and news with your classmates.

Variances: Please see the attachment at the end of the syllabus.

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<tr>
<th>ITEM</th>
<th>POINTS</th>
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<td>Team Country Analysis</td>
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<td>Meaningful Contribution</td>
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GRADE ASSIGNMENT*

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The course syllabus and the schedule provide a general plan for BUSA 3000, FALL 2010. Revisions may be necessary. Your instructor will keep you informed of any changes through in-class announcements, ULEARN or e-mail.
REQUEST FOR FINAL EXAM VARIANCE FOR BUSA 3000

IMPORTANT FINAL EXAM POLICY:
The Institute of International Business (IIB) schedules common, Department-wide final examinations for BUSA 3000. The time and the date of final exams are listed on the Registrar’s Website as well as the official GSU academic calendar. For this semester (Fall 2010), the common BUSA3000 final exam is Saturday, December 11, 2010, from 1:00 p.m. to 3:30 p.m.–Except for mini-mester I and II sections, all students in all sections of BUSA3000 MUST take the final exam on this date at this time unless the chairman of the IIB grants the student an official variance. To apply for a variance you MUST read and follow the instructions below.

Variances granted from the common final examination date are undesirable for obvious reasons. Intrinsically, early examination exposes any student to questions, even if innocent, when cheating is discovered. The penalties for cheating are severe; consult GSU’s General Catalog for specific University regulations. Core courses are offered each semester. Therefore, if you foresee a personal conflict with the examination date, please register for the course in a later semester.

GUIDELINES FOR REQUESTING A FINAL EXAM VARIANCE:
Note: Only the IIB BUSA 3000 Course Coordinator (Prof. Pedro E. Carrillo) grants variances for the final examination date. Permission granted by others, including your instructor, will not be honored. You must follow the guidelines below to obtain a variance date to take the final exam:

1. Requests for variance must be received in the IIB Department no later than FRIDAY, NOVEMBER 19th, 2010
2. A letter must be written to the BUSA 3000 Course Coordinator, Pedro E. Carrillo, and must be supported by additional written documentation regarding the student’s conflicting obligation. Job conflicts are to be supported by a letter from the student’s supervisor on company stationery. Variances for students involved in the wedding of an immediate family member will be considered. Others will not. Copies of a wedding invitation and statement of kinship must support those requests.
3. Because the Disability Services office is not open on Saturday, students who normally take exams in the Disability Services office must also apply for an exam variance by the date listed above. With your letter to the Course Coordinator, provide a letter from the Disability Services office stating that you normally take your exams in their office.
4. The letter to the Course Coordinator must include: 1. Your name, 2. Your Social Security number and/or your Panther number, 3. Telephone number, 4. Your E-mail address, 5. Your home address, 6. the name of your instructor, and 7. Your course section. It should be mailed or faxed to Pedro E. Carrillo, BUSA 3000 Course Coordinator, Institute of International Business, Robinson College of Business, 35 Broad Street, Room 1438 Atlanta GA 30303-3084 (Fax: 404-413-7280).
5. If a variance request is approved, the IIB will determine the date and site of an alternate examination. It is a departmental policy that an alternate examination will be scheduled at an earlier, rather than a later, date.
6. Examination after the date of the common final will be granted only when the student has become physically disabled late in the semester.
# SCHEDULE – FALL 2010

BUSA 3000
TEMPLATE SYLLABUS
Globalization and Business Practices

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<th>Week</th>
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| 1    | Discuss syllabus, class policies, uLearn & other Internet resources; organize country analysis teams, make country assignments, discuss schedule for the final exam and the procedure to address conflicts (variance exam)  
Address class members’ concerns about any part of the syllabus  
Review Assignments  

Intro to course, background for international business (“IB”)  

**What Is International Business**  
**Reading Assignment** – Chapter 1  

**STUDENT BIOGRAPHICAL FORM:** All students are to complete and return to the instructor by the second class the Biographical Form located in the Assignments section of your VISTA site for this course. You will need to attach a recent photograph of yourself to the form. If you do not have a recent photograph, you may attach a copy of the one on your GSU student ID. Failure to submit this form will negatively impact your class contribution grade.  

| 2    | **What Is International Business**  
**Reading Assignment** – Ch 1  

**Case Discussion:** Whirlpool  

| 3    | Labor Day (Holiday) Monday, September 6th – NO CLASSES  

**Globalization of Markets and the Internationalization of the Firm**  

**Reading Assignment** - Chapter 2  

**Case Discussion:** Diverse Perspectives on Globalization of Markets  

| 4    | **Organizational Participants that Make International Business Happen**  
**Reading Assignment** - Chapter 3  

**Case Discussion:** DHL International  

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<table>
<thead>
<tr>
<th>Week</th>
<th>Topic</th>
</tr>
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<tbody>
<tr>
<td>5</td>
<td>Theories of International Trade and Investment</td>
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<tr>
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<td><strong>Reading Assignment</strong> - Chapter 4</td>
</tr>
<tr>
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<td><strong>Case discussion</strong>: Hyundai</td>
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<td>6</td>
<td>The Cultural Environment of International Business</td>
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<td><strong>Reading Assignment</strong> - Chapter 5</td>
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<td><strong>Case discussion</strong>: Hollywood and the Rise of Cultural Protectionism</td>
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<td>The Cultural Environment of International Business</td>
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<tr>
<td></td>
<td><strong>MIDTERM</strong></td>
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<td></td>
<td><strong>FRIDAY, OCTOBER 8TH</strong> <strong>LAST DAY TO WITHDRAW AND RECEIVE A W</strong></td>
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<td>Political and Legal Systems in National Environments</td>
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<td><strong>Reading Assignment</strong> - Chapter 6</td>
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<td><strong>Case discussion</strong>: Pillaging Patents</td>
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<td>Government Intervention in International Business</td>
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<td><strong>Reading Assignment</strong> - Chapter 7</td>
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<td><strong>Case discussion</strong>: Airbus versus Boeing</td>
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<td>Regional Economic Integration</td>
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<td><strong>Reading Assignment</strong> - Chapter 8</td>
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<td><strong>Case discussion</strong>: Russell Corporation</td>
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<td>Week</td>
<td>Topic</td>
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<tr>
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<td>Understanding Emerging Markets</td>
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<td><strong>Reading Assignment</strong> - Chapter 9</td>
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<td><strong>Case discussion:</strong> Arcelik</td>
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<td>12</td>
<td>The International Monetary and Financial Environment</td>
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<td><strong>Reading Assignment</strong> - Chapter 10</td>
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<td><strong>Case discussion:</strong> The European Union and the Euro</td>
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<tr>
<td>13</td>
<td>TEAM PRESENTATIONS</td>
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<tr>
<td>14</td>
<td>Thanksgiving Break November 22-27th – NO CLASSES</td>
</tr>
<tr>
<td>15</td>
<td>TEAM PRESENTATIONS</td>
</tr>
<tr>
<td>16</td>
<td>Review</td>
</tr>
<tr>
<td></td>
<td>December 6th – Final day of classes</td>
</tr>
</tbody>
</table>

*Common Final Exam – Saturday December 11, 2010. 1:00PM*
Professor Jennifer R. Joe, CPA, Ph.D.
School of Accountancy, J. Mack Robinson College of Business Administration

Office: Business Bldg. Rm. 542
Office Hours: 10:30 am – 11:30 am MW or by appointment
Email: jjoe@gsu.edu

Office Phone: 404-413-7218
School of AC.: 404-413-7200
Fax: 404-413-7203

Course page: https://c.view.usg.edu/webct/cobaltMainFrame.dowebct
Class Times: MW 12-1:15 pm
Room: Sparks 301

REQUIRED MATERIALS:


NOTE:
1. This syllabus is provides a general plan for the course; deviations may be necessary.
2. Additional course materials and announcements will be posted on the ULearn course page. Students are responsible for obtaining all information posted on website.
3. Students are responsible for reading, understanding and abiding by all of the course information and policies listed below.
4. Email communication will be completed via GSU Student email ONLY.
5. Your constructive assessment of this course plays an indispensable role in shaping education at GSU. Upon completing this course, please take time to complete the online course evaluation.

OPTIONAL COURSE MATERIALS:


COURSE OBJECTIVES:
The course has two primary objectives: First, an introduction to the basic concepts underlying assurance and auditing services; and second, the course emphasizes the judgment required of the auditor as a professional in a changing and demanding legal, ethical, and business environment. The emphasis will be understanding why and how audits are performed. You will learn to think critically about accounting and auditing issues, primarily through case analysis and group projects. In addition, you will have the opportunity to develop/enhance your oral and written communication skills.

Key Objectives
Upon completion of this course students should be able to:

✓ Differentiate among the various types of auditing and the procedures applied on financial statements audits and audits of Internal Controls over Financial Reporting

✓ Evaluate the components of audit risk and the appropriate audit approach to address the risks identified.

✓ Apply the opinion formulation process to specific attestation engagements and clearly communicate the results of procedures performed as part of the opinion formulation process.

✓ Understand and evaluate the auditors’ responsibility on the audit engagement and determine whether that responsibility was adequately fulfilled.

✓ Evaluate, integrate, and apply different types of audit information and knowledge to form independent judgments. Present, discuss and defend their views through written and spoken language. Conclusions and critical points of view must be complete and demonstrate an understanding the audit problem.

CTW DESIGNATION
This course is a designated Critical Thinking Through Writing (CTW) course. It is designated as the “second” course for students majoring in Accounting. Students matriculating to GSU on or after Fall 2009 must meet the CTW requirements as established in the Undergraduate Catalog.

SCHOOL OF ACCOUNTANCY CTW DEFINITION
We define Critical Thinking through Writing in Accounting as the ability to identify and solve unstructured problems in unfamiliar accounting domains and effectively communicate the thinking, solution process and conclusions. Students demonstrating critical thinking skills must be able to locate, obtain, organize, and analyze information and to exercise judgment based on comprehension of a set of facts and available evidence. They must be able to present, discuss and defend their views through written and spoken language. Conclusions or recommendations must be complete, plausible, and compelling, and demonstrate an understanding the accounting problem.
**EXPECTATIONS:**
Learning is a self-motivated process. Your success depends on a combination of experience, open-mindedness, and practicing new skills. You must develop answers without the security blanket of an answer key. In the real world there is no answer key.

It is my responsibility to provide a supportive atmosphere and challenging assignments that will improve your ability to make rational, supported decisions. It is your responsibility to be prepared to actively participate in class discussions.

As your teacher, I have the following responsibilities:
- Be prepared for class.
- Create a mutually respectful classroom environment and treat you as responsible adults.
- Help you understand the material after you’ve made a good effort on your own towards that goal.

My responsibility is to provide a process and environment that assists you in acquiring new knowledge. Thus, you have to be an active participant in your learning. This means reading the text and working on the cases prior to class and participating in class activities.

As a student, you have the following responsibilities:
- Behave in a professional manner.
- Complete all assigned work on time and with proper thought and effort.
- Contribute professional quality services to any group activities/assignments.

Auditing is challenging in that it requires a different way of thinking than the traditional accounting class. Many students find it difficult because significant judgment and analytical thinking is involved and there are no formulas to apply as in other accounting courses. However, if you apply yourself consistently you will soon find that you can master the material. Be diligent and don’t be shy about asking for my help – that’s why I’m here. My expectation is that you will work hard and gain an understanding of (and appreciation for) what a financial statement audit represents. If you work hard, you might even have some fun. This class will challenge you to think and use analytical thinking skills. If you apply yourself, not only will you have an enjoyable semester in this class but also, you will gain critical thinking skills that will be useful in life in general.

Learning auditing is like learning a new language: you first need to learn the terms. Therefore, a fair amount of “memorizing” is necessary in the beginning. However, as time goes on you will need to understand and apply/interpret rather than just memorize the material.

**TEACHING APPROACH:**
Students are organized into groups that will be established on the first day of class. In the business world you are not able to pick your group members and when working on an audit team, you are not able to pick your team members. The team approach has been chosen because, in practice, audits are conducted by teams and becoming an effective auditor requires learning to operate successfully as a team member. Your team presentation grade will be based on the team’s performance, your team’s evaluation of your contribution and my observation of team
during the in-class assignments and oral presentations. Failure to submit assignments on the due
date will result in a 25% reduction in the available points for each calendar day that the
assignment is late. A note about working with others - when you eventually obtain a job in your
chosen profession, you will likely find yourself working in a group. Experiencing the difficulties
and rewards of working as a group in a business or organizational setting is an intended part of
the learning process of the course.

You will work in your groups often during the semester. Based on your in-class group work you
will be expected to discuss answers and ideas with the class. You are expected to participate on a
daily basis, both within your group and within the class as a whole. Peer evaluations motivate
students to participate in group efforts and serve as a control mechanism empowering students to
penalize group members who shirk group responsibilities. A Peer Evaluation Form will be
posted on the website or distributed via email. Peer Evaluations are due for all team
assignments on the day that the assignment is due. If you fail to submit your form on the date
it is due, you will receive zero points for your peer evaluation score. Photocopying the forms
turned in by another classmate is not acceptable and will result in zero points for all students
involved. If I believe that the forms were not filled out honestly, due to any duress put on fellow
group members, or any collusion on the part of the group, I reserve the right to reduce the points
earned by those involved.

Students are expected to carefully read the assigned chapters prior to coming to class, to take
notes of important points, and to write down questions on confusing material. Class will be more
lively and enjoyable for all if you can discuss/debate the topics. Students are expected to
participate on a relatively regular basis.

**COURSE GRADING:**

Your course grade will be based on the following:

- Professionalism 10
- Quizzes 80
- Alchemy team project (80 points) and
team case analysis (30 points) 110
- Examinations (3 @ 100 points each) 300
- Total 500

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<tr>
<td>A</td>
<td>467 – 487</td>
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<tr>
<td>A-</td>
<td>450 – 466.5</td>
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<tr>
<td>B+</td>
<td>433.5 – 449.5</td>
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<tr>
<td>B</td>
<td>417 - 433</td>
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<tr>
<td>B-</td>
<td>400 – 416.5</td>
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<tr>
<td>C+</td>
<td>383.5 – 399.5</td>
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<tr>
<td>C</td>
<td>367 – 383</td>
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<tr>
<td>C-</td>
<td>350 – 366.5</td>
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<tr>
<td>D</td>
<td>300 – 349.5</td>
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<tr>
<td>F</td>
<td>fewer than 300 points</td>
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</table>

The dates and times for the quizzes and examinations are shown on the schedule. Please bring
a Scantron form (extras if you erase a lot), a number 2 pencil, and a calculator to exams.
Students are expected to be in attendance at every examination and quiz. If a student has an
acceptable excuse for missing an examination (death in the family, provable illness), the
student must inform the instructor and obtain permission to miss the examination before
the examination. Failure to obtain the necessary permission will result in a zero grade. There
will be **no make-up exams**; instead the points will be applied to the final exam.

There will be five quizzes (20 points each) and you will have the option of either dropping one quiz grade or missing a quiz. Thus, there will be **no make-up quizzes**.

After you’ve reviewed your exam in class, I retain all exams and quizzes. You may come during office hours or by appointment to review your quizzes/exams. After you’ve received any graded work, if you would like to have any part of the grading reconsidered, please give me a **written explanation by the following class period** specifying exactly what you want me to reconsider and **why** you want me reconsider it. **I will respond in writing.** I will not discuss point adjustments that haven’t been made in writing. If you are not satisfied with my written response, you may schedule an appointment to discuss that part of the grading you wanted me to reconsider. **Please do not attempt to discuss grades during class.**

I whole-heartedly expect that everyone will receive 10 points for their professionalism grade, and I firmly believe that you, as students, fully understand what constitutes appropriate class behavior. However, for the record, disruptive or disrespectful conduct will result in a lower (i.e., 0 points) professionalism grade (see classroom considerations below for examples).

**LEARNING ENVIRONMENT:**

1. **Classroom considerations**
   It is important that the classroom environment be conducive to learning for all students. Accordingly, I ask that you do not engage in behaviors that can negatively affect the learning environment for other students such as:
- Side conversations with classmates; talking while the professor is speaking (these make it difficult for your classmates to actively listen)
- Your pagers, cell phones and other electronic devices ringing during class. (Even more unprofessional: Answering your cell phone)
- Preparing to leave class before class is dismissed.
- Inattention/non-participation during group discussion and case analysis.
- Putting your head down on your desk/sleeping during class (Get a good night’s rest or try caffeine as a substitute).

There are many other examples of inconsiderable conduct not mentioned above that will also negatively affect your participation grade. Again, I recognize that most students do not need to be advised on what constitutes poor behavior as listed above and apologize to those for whom this may be unnecessary. However, experience has shown that for some students, such specification is necessary.

2. Students with Disabilities
GSU provides accessibility and reasonable accommodations for students with disabilities. Students who wish to request accommodation for a disability may do so by registering with the Office of Disability Services (website: http://www2.gsu.edu/~wwwods/index.htm). Students may only be accommodated upon issuance by the Office of Disability Services of a signed Accommodation Plan and are responsible for providing a copy of that plan to instructors of all classes in which an accommodation is sought. Please submit their Accommodation Plan no later than the second day of class.

1. 2. 3. Honor Code and Academic Dishonesty
Students are expected to demonstrate ethical behavior. Students who raise their GPA by cheating place honest students at a competitive disadvantage in the job market. Unethical individuals are a cost and an embarrassment to the companies that hire them, to their families, and to the schools from which they graduate. If a school’s reputation is damaged because of the unethical behavior of its graduates, potential negative ramifications include reduced employment opportunities for past and future graduates, reduced quality of future applicants to the school, reduced financial contributions from alumni and businesses, and a weakened bargaining position for budget requests at the state legislature.

It is reasonable to assume that individuals who are unethical business students are more likely to become unethical business practitioners. Consequently, I believe our school has an obligation to react swiftly and decisively toward academic dishonesty. The minimum penalty for students involved in academic dishonesty is receiving a grade of “F” for the course. The University policy on academic honesty is detailed in section 409 of the Undergraduate Catalog. Note that “academic dishonesty” is broadly defined and that it applies to all students enrolled in university courses. A link to the Georgia State University student code of conduct is provided below for your convenience. http://www.gsu.edu/es/catalogs_courses.html

POSSIBLE ADMINISTRATIVE WITHDRAWAL AND TUITION LOSS:
1. Attendance
Class participation is extremely important to your team members, therefore any student who misses more than three classes or is tardy more than five times will be administratively withdrawn from the course by the instructor.

2. Prerequisites
As provided in the undergraduate course catalog, the prerequisites listed below are necessary for valid enrollment in AC 4610. If you have not completed the required courses or lack minimum grade/GPA requirements please see Ms. Mignon Jones, Admin. Manager of the School of Accountancy, 404 413-7217. Registered Students not having the prerequisites can find themselves administratively withdrawn from this course by the School of Accountancy.

AC 4610 Prerequisites/ corequisites:
- Prerequisite: Acct 4113; CSP: 1, 2, 3, 4, 6, 7
- Prerequisite or corequisite: Acct 4310
- Students, regardless of degree program or status, may not enroll in upper-level courses (those numbered 3000-4999) offered by the Robinson College of Business if their cumulative GSU grade point average is below 2.50.

IMPORTANT WEB SITES:
Messier Text Web page: http://www.mhhe.com/messier
American Institute of Certified Public Accountants (www.aicpa.org)
Association of Certified Fraud Examiners http://www.acfe.com/
Financial Accounting Standards Board (http://www.fasb.org/)
Institute of Internal Auditors (www.theiia.org)
International Federation of Accountants (www.ifac.org)
The Public Company Accounting Oversight Board (http://www.pcaob.org/)
Securities and Exchange Commission’s EDGAR Database (www.sec.gov/edgarhp.htm)
The Center for Audit Quality (http://www.thecaq.org/)
### AC 4610
**INTRODUCTION TO ASSURANCE AND AUDITING SERVICES**  
Fall 2010 Schedule (MW)

*The professor reserves the right to change this schedule at any time. If a student is absent on the day a change is made, it is the STUDENT’S responsibility to obtain information from a classmate.*

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<th>HOMEWORK ASSIGNMENTS</th>
<th>KNAPP CASES</th>
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<tr>
<td>Introduction and course overview</td>
<td>1-24, 1-25, 1-27</td>
<td>ZZZ. Best Case 1.9 ALL STUDENTS PREPARE</td>
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<td>Chapter 1 Introduction to Auditing</td>
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<td>Chapter 2 – Financial Audit Environment</td>
<td>2-24, 2-25, 2-26</td>
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<tr>
<td>Team formation and selection of cases for presentation <strong>(See italicized cases from Knapp)</strong></td>
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<td>Chapter 3 – Risk Assessment &amp; Materiality</td>
<td>3-23, 3-25, 3-27, 3-28</td>
<td>GemStar TV Guide Case 1.10</td>
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<td>Quiz 1 (Ch 1, 2) Case Presentation</td>
<td>4-22, 4-23, 4-24, 4-27, 4-28</td>
<td>Jack Greenberg Inc. Case 2.1</td>
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<td>LABOR DAY HOLIDAY</td>
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<td>Chapter 4 - Audit Evidence &amp; Audit Documentation</td>
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<td>NextCard Case 1.6</td>
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<td>Quiz 2 CTW (Ch 3 &amp; 4) Case Presentation</td>
<td>5-29, 5-33, 5-34 5-35, 5-36</td>
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<td>EXAM 1 – 100 points (Ch 1,2,3,4,5) (1 Hour 15 Minutes)</td>
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<td>Pages</td>
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<tr>
<td>9/22</td>
<td>Discuss solution to Exam 1</td>
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<tr>
<td>9/27</td>
<td>Chapter 6 - Internal Control for Financial Statement Audits</td>
<td>6-28, 6-29, 6-30</td>
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<td>Complete Ch.6 lecture and discuss case ALL STUDENTS PREPARE ANSWERS</td>
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<td>7/4</td>
<td>Case presentation</td>
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<td>10/4</td>
<td>Chapter 7 - Internal Control for SOX Audits</td>
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<td>Chapter 7 - Internal Control for SOX Audits</td>
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<td>10/8</td>
<td><strong>Last day to withdraw and possibly receive a W grade</strong></td>
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<td>Auditing Alchemy In-class Simulation <strong>All team members must attend class</strong></td>
<td>Read Alchemy background materials on website</td>
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<td>10/11 &amp; 10/13</td>
<td>Auditing Alchemy In-class Simulation <strong>All team members must attend class</strong></td>
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<td>Chapter 10 - Auditing the Revenue Process</td>
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<td>Quiz 3 (6 &amp; 7) Case presentation</td>
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<td>Chapter 10 - Revenue cont’d ZZZ Best Video and Discussion</td>
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<td>10/27</td>
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<td><strong>Exam 2 -100 points (6, 7, 10)</strong></td>
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<tr>
<td>11/1</td>
<td>Discuss exam solution</td>
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<tr>
<td>11/3</td>
<td>Discuss exam solution</td>
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<td>11/8</td>
<td>Chapter 17 - Completing the Engagement</td>
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<tr>
<td>11/10</td>
<td>Complete Ch 17</td>
<td>17-27, 17-28</td>
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<td>Case presentation</td>
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<td>11/17</td>
<td>Complete Ch 18</td>
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<td>Case discussion - ALL STUDENTS PREPARE ANSWERS</td>
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<tr>
<td>11/29</td>
<td>Chapter 20 - Legal liability</td>
<td>20-27, 20-28, 20-29</td>
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<td>12/1</td>
<td>Alchemy Cases Due at beginning of class (80 team points)</td>
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<td>Quiz 4 (Ch 17, 18)</td>
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<td>Case presentation Crazy Eddie</td>
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<tr>
<td>12/6</td>
<td>Quiz 5 (CTW Ch 20)</td>
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<td></td>
<td>Course Summary and Review</td>
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<tr>
<td>12/13</td>
<td>Final Examination - 100 points (Comprehensive)</td>
<td>December 13 - 10:45-13:15</td>
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<td>Grades reported on Ulearn by 6 pm.</td>
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**APPENDIX D3**

**Degree Requirements by Program: 2010-11 Catalogs**

**Undergraduate Students: BBA Accounting Major**

**7030 B.B.A. Degree Requirements**

Areas A through E of the undergraduate core curriculum make up the first 42 semester hours of the freshman and sophomore years of the Bachelor of Business Administration degree program. These requirements are listed in the "University Degree Requirements and Graduation" chapter of this catalog as part of the description of the university's core curriculum. Courses in the core curriculum that are recommended by the Robinson College of Business faculty are given in that description. These suggestions reflect choices that will be particularly helpful in providing B.B.A. students with a strong foundation for Core Area F and the junior and senior years of the program.

The hours and course requirements for Core Area F, Business Foundation, and the junior and senior years are listed in this chapter. Please note the following information:

Refer to the "Business Residence Requirement" section, listed previously in this chapter, for information on the business credit hours that must be completed in residence at Georgia State University.

Students must have completed no fewer than 45 semester hours of college-level course work before taking 3000/4000-level courses in the Robinson College. Refer to the heading "Sequencing for All Students Enrolled in RCB Courses," listed previously in this chapter.

Consult the course descriptions section for prerequisites and descriptions of courses listed below.

**7030.10 Bachelor of Business Administration**

Program Summary

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Business Policy 3
Subtotal 60

Total Semester Hours Required for the B.B.A. Degree: 120

B.B.A. Program Information

Lower-Division (Freshman/Sophomore) Years

Core Areas A through E. For courses that satisfy these requirements, refer to "University Degree Requirements and Graduation" of this catalog.

Core Area F: Business Foundation. (Minimum of grade of C- or higher is required in each course.)

- Acct 2101 Principles of Accounting I
- Acct 2102 Principles of Accounting II
- Econ 2105 Principles of Macroeconomics
- Econ 2106 Principles of Microeconomics
- CIS 2010 Introduction to Computer-Based Information Systems*
- BusA 2106 The Legal Environment of Business*

Upper-Division (Junior/Senior) Years.

Junior Business Core (Minimum of grade of C- or higher is required in each course.)

- BusA 3000 Globalization and Business Practices
- Fi 3300 Corporation Finance
- MGS 3100 Business Analysis
- MGS 3400 Managing People in Organizations
- Mk 3010 Basic Marketing

Junior Communication Course. (Minimum of grade of C- or higher is required in this course.)

- BCom 3950 Business Communication and Professionalism

Major. (Minimum of grade of C- or higher is required in each course.) The following major requires 18 semester hours in this portion of the curriculum:

Finance***

The following majors require 21 semester hours in this portion of the curriculum:

- Accounting
- Actuarial Science
- Computer Information Systems
- Economics
Courses for each major should be selected after reviewing the appropriate school or department descriptions for each major that follow and, if needed, after consultation with a faculty adviser in the school or department that offers the major. The catalog describes each major and, if applicable, lists possible areas of specialization within the major. The required courses in each major, if any, are also listed in the school or department descriptions. The college reserves the right to amend this list of majors at the end of any semester.

**Junior/Senior RCB Electives.** (Minimum of grade of C- or higher is required in each course.)

Major requiring six semester hours of RCB electives: Actuarial Science, RMI 3750 and RMI 4350 must be taken as the RCB electives for actuarial science majors.

Major requiring nine semester hours of RCB electives: Accounting, Computer Information Systems, Economics, Finance,*** Hospitality Administration, Managerial Sciences, Marketing, Real Estate, Risk Management and Insurance.

These electives must be selected from 3000/4000-level courses in the Robinson College of Business that are outside the student's major and are not cross-listed with courses in the student's major. Majors other than economics may also select from the 3000/4000-level courses in the Department of Economics in the Andrew Young School of Policy Studies. Refer to the online course listing at www.gosolar.gsu.edu/webforstudent.htm to determine the Georgia state college that teaches a course. Do not refer only to the course title. For example, course titles with the words "business," "management," or "administration" in them are not necessarily RCB courses.

A cross-listed course is indicated by the parenthetical statement "Same as . . ." after the title in the course descriptions.

**Junior/Senior Electives Outside RCB.** These electives must be selected from the 3000/4000-level courses taught by Georgia State colleges other than the Robinson College of Business. These electives enable the B.B.A. program to meet the breath requirement of the college's accrediting body and cannot be taken in the Robinson College. Economics majors may not choose any economics courses for these electives.

Exceptions to the requirement that non-RCB electives be 3000- or 4000-level courses: Math 1070, 2211, 2212, 2215, and 2420 may be taken to satisfy all or part of the non-RCB elective requirement if the student will still have a minimum of 39 upper-level semester hours to complete at Georgia State. This provision ensures that the student will meet the university's academic residence requirement.

For the following two specific majors, these required 2000-level mathematics courses may be used to satisfy part of the non-RCB elective requirement:
**Actuarial Science**: Mathematics 2211, Mathematics 2212, and Mathematics 2215 (grade of C- or higher required in Math 2215). These courses carry four semester hours of credit each. If the student's mathematics background permits beginning this calculus sequence in Core Area A or D (in place of college algebra and/or precalculus), three-semester-hour courses that meet the requirements for non-RCB electives will replace Mathematics 2211 and/or Mathematics 2212. Thus, this portion of the curriculum can range from 10 to 12 semester hours.

**Business Policy.** (Minimum of grade of C- or higher is required in this course.)

BusA 4980 Strategic Management Policy

* Students who transfer from other institutions in the University System of Georgia and have taken other approved courses in the Core Area F for business will take CIS 2010 and/or BusA 2106, as appropriate, in the Junior/Senior RCB electives section.

** Finance majors must take Acct 4210 as one of the RCB electives. The finance major requires an additional three semester hours that are either an RCB elective or a 4000-level finance course.

**7030.20 Information Technology Access and Skill Requirements**

**Access Requirements**: Because information technology is an integral part of business decision-making, courses in the Robinson College of Business frequently incorporate assignments that require computing skills. Consistent with university policy available at [www.gsu.edu/ist/policies.html](http://www.gsu.edu/ist/policies.html), the Robinson College requires students to be responsible for providing computer and Internet access for all RCB courses and programs.

**Hardware and Software Requirements**: Georgia State has standardized on the Microsoft Office Suite in the student computer labs. Students may consult the university's Office of Student Financial Aid for information about possible funding opportunities for computer and Internet access expenses.

**Skill Requirements**: Although students can expect to enhance their information technology skills as they work toward their degrees, the college expects all students to have certain basic skills before enrolling in any business course. These skills are defined as Basic Microcomputing Skills and are described below in the CSP 1 skills definition.

When courses require additional computing skills, these Computing Skill Prerequisites (CSP's) are listed by number in the catalog course description.

**7030.30 Computing Skills Prerequisites(CSPs)/Definitions**

**CSP 1. Basic Microcomputing Skills**: Understand the PC and its components; turn on the PC; use command-oriented, windows-based, and LAN operating environments to accomplish tasks such as formatting floppy disks, creating and navigating through directories and subdirectories, creating and deleting files, copying and renaming files, using help screens, loading application software, exiting from application programs and operating environments in an orderly manner, and using appropriate measures to check for and prevent the spread of computer viruses.
CSP 2. Basic Microcomputing Spreadsheet Skills: Load the spreadsheet software; create, organize, and navigate through spreadsheets; format the spreadsheet or a block of cells; enter and edit formulas, values, and text; copy, move, and protect cells; insert and delete columns and rows; save and retrieve files; print spreadsheets; use financial, statistical, and mathematical functions such as totaling and averaging of rows and columns; create and print charts and graphs, create data tables, invoke existing macros, and use help screens.

CSP 3. Advanced Microcomputer Spreadsheet Skills: Use advanced spreadsheet features such as database commands and functions; create macros; create menu systems; and develop customized applications.

CSP 4. Basic Microcomputer Database Skills: Load database software, create databases; enter and edit data; add and delete records; list, query, and generate reports using the database; and use help screens.

CSP 5. Advanced Microcomputer Database Skills: Link databases through keys; create input screens; and develop customized applications.

CSP 6. Word Processing and Presentation Skills: For word processing: Load the word processing software; create, format, edit, and save documents; copy and move text; adjust margins, indents, and line space; adjust fonts and styles. For presentation graphics: Load the presentation graphics software; choose and modify templates; choose and modify slide layouts; insert slides; modify slide, handout, and note masters; change color schemes; apply effects, animation, and multimedia to slides; run a slide show. For both: Import tables, clip art, and graphs from other applications; use spell-checking; load additional toolbars; use help screens.

CSP 7. Basic Internet Usage: Send and receive Email messages including attachments of files; transfer files with FTP, compress and uncompress files with utility programs; use search engines to locate documents and find information on the web; navigate the web with a browser including copying/pasting/saving web information; download and set up web browser plug-in programs such as electronic document readers and audio/video players; use web-based clients such as library catalog systems to find specific information.

CSP 8. Advanced Internet Usage: Create formatted *.html pages with tags including links within and between pages; publish pages to a website; create image files and embed them in *.html pages.

7100 School of Accountancy

Programs Offered:

1. B.B.A. in Accounting

5th floor, Robinson College of Business Building, 404/413-7200

Galen R. Sevcik, Director
Siva Nathan, Undergraduate Program Coordinator
The undergraduate accounting program is designed to provide the foundation-level technical and analytical accounting knowledge and skills needed to become a professional in the accounting field and to pursue a fifth (graduate) year of accounting study. The primary emphasis of the program is preparation for students who wish to apply for admission to the Master of Professional Accountancy program. In addition, the program is designed to provide appropriate preparation for entry-level positions in business and for graduate study in law or other business fields. The B.B.A. in accounting focuses on broad business and accounting exposure based on a sound foundation of general education.

Accountants today are expected to participate extensively in the general area of business management. The profession of accountancy is becoming increasingly divergent, encompassing such areas as financial and operational auditing, operations research, information systems development and assurance, financial reporting, corporate tax planning, and cost analysis and control.

In recognition of the advisability of acquiring a broadly based education in liberal arts and general business subjects, as well as the necessity of a thorough foundation in the highly specialized and diversified fields of accounting, a person desiring a career in accounting is encouraged to complete the entire professional program of study leading to the Master of Professional Accountancy degree.

7100.10 Program Admission
There are no admission requirements specific to the Accounting program. However, Accounting students are required to meet all University and College admission requirements.

7100.20 Program Financial Information
There are no special fees associated with majoring in Accounting. However, Accounting majors must pay all tuition and fees charged by the University and the College.

7100.30 Program Academic Regulations
Minimum Grade Requirement to Satisfy Prerequisites to any Acct Course:

- A Minimum of Grade of C- is required to satisfy the prerequisites to any accounting course.
- Minimum Grade Requirement to enroll in Acct 4020, Acct 4111, and Acct 4210: Students need a grade of B- or higher in both Acct 2101 and Acct 2102, in order to enroll in Acct 4020, Acct 4111, Acct 4210.
- Required Major Courses (credit hours): Acct 4020(1), Acct 4111(2), Acct 4112(3), Acct 4113 (3), Acct 4210(3), Acct 4310(3), Acct 4510(3), and Acct 4610(3), for a total of 21 credit hours. Students are advised to take Acct 4020, Acct 4111 and Acct 4210 in the same semester.
- Recommended Courses: Psyc 1101 or Soci 1101 as the Core Area E social science electives; LglS 4050 as an RCB elective; and Phil 3730 as a non-RCB elective. Recommended courses for students planning to enter the Master of Professional
Accountancy's accounting systems specialization: Math 2420 as a non-RCB elective; CIS 3260 as an RCB elective.

- Other Requirement: Transfer credit toward the accounting major courses may not be more than five years old at the time the student enrolls. Students who reenroll after an absence of more than two years may retain major credit only for course work that is less than five years old at the time of reenrollment; this includes Georgia State credit and transfer credit.
Graduate Students: MPA
7190 Master of Professional Accountancy
Allison Jacobs, Coordinator, 404/413-7238, ajacobs@gsu.edu

The objective of the Master of Professional Accountancy (MPA) degree program is to prepare students for professional careers in accounting. More specifically, the objective of the MPA programs is to develop skills needed to excel in a professional path toward a leadership position in the practice of accountancy. The MPA program uses the student's previously acquired undergraduate skills to focus on developing advanced technical and analytical skills in accounting. The primary objectives are for students to develop and integrate: (1) skills for analyzing organizational performance systems that incorporate global and ethical dimensions; (2) skills in financial reporting; (3) assurance skills; (4) skills for collaborative work in teams; and (5) communication and technology skills. Typically, graduates of this program will find professional accounting positions in public accounting firms and in business and governmental organizations that have a need for graduates with greater depth and breadth in the discipline of accounting than is generally available in graduates with a B.B.A. or M.B.A. in accounting.

NOTE: The MPA program no longer offers a specialization in Accounting Information Systems. Students interested in this topic may consider applying to the new Master of Science in Information Systems Audit and Control (MISAC) program offered jointly by the School of Accountancy and the Department of Computer Information Systems.

7190.10 Admissions

The application procedures and admission criteria are given in the "Master's Admissions" section of this chapter. It is assumed that a person entering the fifth (graduate) year of the professional accounting program will have or will acquire the equivalent of the preparation offered in the four years of Georgia State's B.B.A. program in accounting.

An accepted applicant, who at the time of admission to the MPA program, has not completed the foundation and prerequisite courses must complete these requirements in a manner approved by the faculty adviser and the director of master's admissions.

7190.20 Regulations for the Degree

1. The regulations, policies, and procedures given in the "Master's Enrollment" and "Master's Programs" sections of this chapter apply to the MPA program. A maximum of six semester hours of transfer credit is permitted in this 30-hour program. The course requirements for the MPA degree and the format of the program follow.

2. Course Requirements: Foundation and Prerequisite Courses Consult the Course Descriptions chapter of the Georgia State University Undergraduate Catalog for prerequisites to the undergraduate courses listed below. This catalog is available on the web at www.gsu.edu/es/catalogs_courses.html; click on Students then Catalogs. The courses in this section are in addition to the 30 hours required for the degree. They are assigned as part of the admissions process based on a review of each student's transcripts. They can be exempted if equivalent coursework has been previously completed with minimum grades of C-.
Accounting: Acct 2101 and Acct 2102, or MBA 8025 and MBA 8115; Acct 4020, Acct 4111, Acct 4112, Acct 4113, Acct 4210, Acct 4310, Acct 4510, and Acct 4610.

Behavioral Science: MBA 8165 Leadership and Organizational Behavior or management principles (MGS 3400).

Programming: Visual BASIC (CIS 3210) or C/C++ (CIS 3260): required if ACCT 8630 (Information Technology Auditing) is taken as an elective.

Economics: MBA 7035 Economics for Managers or both macroeconomic principles (Econ 2105) and microeconomic principles (Econ 2106).

Mathematics: College algebra (Math 1111) and either calculus (Math 1220) or discrete math (Math 2420). Math 2420 has precalculus as the minimum prerequisite.

Statistics: MBA 7025 Statistical Business Analysis or Math 1070 Elementary Statistics.

Management Science: MGS 3100

Finance: Corporate finance principles (Fi 3300).

Graduate students who receive a grade lower than a grade of C- in any undergraduate accounting course may repeat that course but may not enroll in any other accounting course until a grade of C- or higher is earned in that course MPA students who have undergraduate accounting courses required and who have financial aid should refer to "Courses Eligible to Count Toward Graduate Students' Financial Aid" before registering for the first time with graduate status.

3. Course Requirements:

a. Required Courses (21 hours)

MBA 8015 Strategic Communications (3)

Acct 8130 Advanced Accounting Topics (3)

Acct 8310 Seminar in Management Accounting Systems (3)

Acct 8410 Seminar in Financial Accounting Theory and Policy (3)

Acct 8610 Advanced Topics in Assurance Services (3)

Acct 8700 Financial Statement and Business Analysis (3)

Acct 8740 Seminar on Internal Auditing (3)

b. Electives in the Specialization (9 hours).

Select any three 8000-level ACCT or TX classes.
4. Advisement/Course Selection: The MPA program coordinator is available to students for consultation and guidance as needed. Students are encouraged to contact the coordinator and schedule an appointment for advisement as needed. Progress toward the degree, including clearance for graduation, will be determined by the Office of Graduate Student Services by comparing courses taken by the student with the foundation courses assigned at admission and the degree requirements stated above. It is the responsibility of the students to monitor their progress toward the degree and to determine if they have met all the requirements of the degree.

5. The School of Accountancy requires strict adherence to the prerequisites listed for each of its courses (see the Course Descriptions chapter of this catalog). Students enrolled in accounting or taxation courses without having completed the stated prerequisites with minimum grades of C will be required to withdraw from the course. Please contact the School of Accountancy before registration if you have questions about course prerequisites.

6. Time Limit: The time limit for completing the MPA program is five years from the first semester a course in the program.

7195 Fast-Track Master of Professional Accountancy
Allison Jacobs, Coordinator, 404/413-7238, ajacobs@gsu.edu

Georgia State University's J. Mack Robinson College of Business is pleased to introduce the one-year Fast-Track Master of Professional Accountancy (Fast-Track MPA), the first program of its kind in Atlanta. Designed for business school graduates who were non-accounting majors, the Fast-Track MPA provides students with the knowledge, skills and upper level credit hours required to become eligible to sit for the Certified Public Accountant exam or Certified Management Accountant exam within one year—a process that usually takes more than two years to complete.

The one-year Fast-Track MPA is an academically rigorous program taught by the faculty of Robinson's School of Accountancy, who are renowned for their excellence as instructors, practitioners and researchers. Students proceed as a cohort, a structure that fosters peer learning, collaboration and lifelong professional networks. All classes are taught at the Executive Education Center in Buckhead. Classes meet every Tuesday evenings from 5:30 – 9:45 PM, every other Thursday from 5:30 – 9:45 PM, and eight Saturday sessions over the course of the year.

Curriculum

The rigorous 10-course curriculum provides graduates with broad and deep functional knowledge as well as the upper-level credit hours required for CPA/CMA eligibility.

- Financial Accounting I
- Financial Accounting II
- Managerial Accounting and Systems
• Topics in Federal Taxation
• Assurance and Information Systems Control
• Advanced Accounting
• Seminar in Accounting Theory and Policy
• Financial Statement and Business Analysis
• Seminar in Internal Audition
• Advanced Federal Taxation

All applicants must take the GMAT and finalist will be interviewed before an admission decision is made.

For additional information, please visit the following website: www.robinson.gsu.edu/accountancy/fasttrackmpa/index.html.
Graduate Students: MBA Accounting Concentration

7090 College Degree Requirements

The MBA program is designed for individuals with work experience who aspire to organizational or entrepreneurial leadership positions. The program enhances general management abilities and provides an opportunity to place emphasis on one or more functional areas of expertise. The primary objectives of the program are for students to develop and integrate: (1) analytical skills for decision-making that incorporate global, ethical, and culturally diverse dimensions; (2) skills in assessing organizational performance and developing approaches for improvement; (3) leadership skills; and (4) interpersonal skills that contribute to teamwork.

7090.10 Orientation

All entering Master's students are required to enroll in BA 5000, Master's Orientation, in their first semester of enrollment. This course is for zero hour credit, and there is no charge. It is graded on a Satisfactory/Unsatisfactory basis. The specific dates for BA 5000 will be shown in the online course listing. The objectives of the orientation program follow:

- To develop a sense of community and identification for students
- To demonstrate how teamwork enhances learning
- To begin the process of program planning and career planning

7090.20 Regulations for the Degree

The Master of Business Administration degree is awarded upon completion of a prescribed program ranging from 39 to 57 semester hours of credit, depending on the academic background of students and on options selected by the students. The M.B.A. program is developed on the assumption that students enter the program with certain skills:

- Computing skills; Because computers are an integral part of business decision making, courses in the Robinson College of Business frequently incorporate assignments that require computing skills. The current computing skills prerequisites (CSPs) for all RCB courses are in this chapter. Advanced or more specialized skills, as required by specific courses, must be developed before the courses are taken.
- Algebra skills; Math 1111 (college algebra) or equivalent mathematical knowledge is assumed for all entering M.B.A. students. Students are expected to self select into Math 1111 or take other appropriate steps if they do not have a working knowledge of college algebra.

7090.30 Degree Requirements

The regulations, policies, and procedures given in the "Master's Enrollment" and "Master's Programs" sections of this chapter apply to the M.B.A. program.

The Master of Business Administration degree is awarded upon completion of the program prescribed in this section below. The time limit for completing the M.B.A. program is five years.

MBA Advantage Requirement
The purpose of the MBA Advantage Program is to provide students with opportunities to develop skills to become better professionals. Opportunities provided include sessions on developing critical thinking and problem-solving skills. In addition, sessions include opportunities to develop soft skills in areas such as networking, teamwork, career management and other areas of value to professional development. Students must earn a total of 10 points from the MBA Advantage offerings before they graduate and must earn at least 3 points per semester until they have accumulated 10 points. See the MBA website for further details on components of the program.

MBA Course Requirements

The course requirements for the M.B.A. program and the sequence of courses follow. Note that Foundation courses and Cornerstone Core courses may be taken concurrently. All other courses must be taken after MBA 8000 Managing in the Global Economy and MBA 8025 Financial Statement Analysis.

Foundation Courses (0-6 hours):
These courses provide foundation for the rest of the program and should be taken first. If desired, students with an undergraduate degree in business or economics from an AACSB or EQUIS accredited institution with a 3.0 or better GPA may exempt these courses. Students with or without the undergraduate degree in business or economics have the option of either taking the 3 hour courses or fulfilling the foundation requirements through a guided self-study online course on a pass/fail basis. Students who fail the online course must take the 3 hour course. (See Section 7090.60 for more details.) Foundation courses and Cornerstone Core courses may be taken concurrently.

- MBA 7025 Statistical Business Analysis (3)
- MBA 7035 Economics for Managers (3)

Cornerstone Core Courses (6-12 hours):
These courses provide a solid intellectual grounding within an integrative framework that sets the stage for the entire MBA curriculum. Managing in the Global Economy cannot be waived. Waiver of Strategic Communication will be granted only under exceptional circumstances which must include a high degree of previous education and proof of significant experience in the communications area. Financial Statement Analysis may be waived if the student has an undergraduate degree in accounting with a 3.0 or better GPA and current experience in the area. Legal Environment: Ethics and Corporate Governance can only be waived by those students already possessing a JD degree. Student may waive no more than 6 hours in this area. Once a course is waived, it may not be taken later for credit. Foundation courses and Cornerstone Core courses may be taken concurrently. MBA 7025, and 7035 are co-requisites for MBA 8000 Managing in the Global Economy.

- MBA 8000 Managing in the Global Economy (3)
- MBA 8015 Strategic Business Communication (3)
- MBA 8025 Financial Statement Analysis (3)
- MBA 8030 Legal Environment: Ethics and Corporate Governance (3)
Functional Core Courses (12-18 hours):
The functional core offers curricular breadth. Up to 6 hours (two courses) in this category may be waived (see Section 7090.60 for details), based on an undergraduate business degree from an AACSB or EQUIS accredited institution with a 3.0 or great GPA in the major and current work experience in the area. Once a course is waived, it may not be taken later for credit. MBA 8000 is a prerequisite for every Functional Core course, and MBA 8015 and MBA 8030 are co-requisites.

- MBA 8115 Managerial Control and Costing Systems (3)
- MBA 8125 Information Technology Management (3)
- MBA 8135 Corporate Finance (3)
- MBA 8145 Strategic Marketing Management (3)
- MBA 8155 Operations Management (3)
- MBA 8165 Leadership and Organizational Behavior (3)

Capstone Core Course (3 hours):
This course integrates a broad span of knowledge gained from the required curriculum. This course cannot be waived. Students must apply to take the Capstone Core course. Permission will be granted once students have completed all six MBA 8100 level courses.

- MBA 8820 Global Competitive Strategy (3)

8000-Level Elective Courses (18 hours):
Electives include 12 hours in a concentration which permit the student to personalize core competency and customize intellectual development. Electives are to be from the set of RCB 8000-level courses or from the Department of Economics in the Andrew Young School. Students wishing to take electives outside that set must apply for special permission.

7090.40 Concentrations and Majors
Concentrations and/ or majors are available in the following areas:

- Accounting
- Actuarial Science
- Business Analysis
- Business Economics
- Entrepreneurship
- Finance
- Health Administration
- Health Informatics
- Hospitality Administration
- Human Resource Management
- Information Systems
- International Business
- Managerial Sciences
- Marketing
Operations Management
Organization Management
Personal Financial Planning
Real Estate
Risk Management and Insurance

Students should contact individual departments regarding requirements for obtaining concentrations and majors not detailed below.

**Accounting**

The mission of the accounting concentration in the MBA program is to prepare individuals to become leaders in financial reporting and assurance services in public accounting or industry. While the MBA program enhances general management abilities, the accounting concentration focuses specifically on (1) financial reporting skills in a global economy, (2) assurance service skills in a variety of organizational contexts, and (3) financial analysis skills.

The concentration in accounting requires students to have completed courses equivalent to the following with a C- or better grade:

- ACCT 4111 Intermediate Accounting I
- ACCT 4112 Intermediate Accounting II
- ACCT 4113 Intermediate Accounting III
- ACCT 4210 Cost/Managerial Accounting or (MBA 8115 Managerial Control and Cost Systems)*
- ACCT 4310 Accounting Information Systems
- ACCT 4510 Introduction to Federal Income Taxes
- ACCT 4610 Introduction to Assurance Services

*ACCT 4210 is preferred

The concentration in accounting requires 12 semester hours as follows:

- ACCT 8130 Advanced Accounting Topics
- ACCT 8410 Seminar in Financial Accounting Theory and Policy
- ACCT 8610 Advanced Topics in Assurance Services
- ACCT 8700 Financial Statement & Business Analysis

**NOTE:** Generally students who concentrate in accounting want to sit for the CPA exam. To do so they must have 30 credit hours in accounting.
Graduate Students: MTx
7310 Master of Taxation

Tad D. Ransopher, Coordinator, 404/ 413-7229, acctdr@langate.gsu.edu

The Master of Taxation program offers a variety of courses that provide students with a meaningful opportunity to develop the technical, analytical, and research skills needed for tax practice.

7310.10 Regulations for the Degree

1. The regulations, policies and procedures given in the "Master's Enrollment" and "Master's Programs" sections of this chapter apply to the M.Tx. program. A maximum of nine semester hours of transfer credit is permitted in this 33-hour program.

2. Course Requirements. The course requirements for the degree of Master of Taxation and the format of the program follow:

a. Foundation and Prerequisite Courses. The courses in this section are in addition to the 33 semester hours required for the M.Tx. degree. They are assigned as part of the admissions process based on a review of each student's transcripts. They can be exempted if equivalent course work has been previously completed with minimum grades of C-. Consult the Course Descriptions chapter for prerequisites to the graduate courses listed below. For descriptions and prerequisites of the undergraduate foundation courses, see the Course Description chapter of the Georgia State University Undergraduate Catalog. This catalog is available on the web at www.gsu.edu/es/catalogs_courses.html; click on Students then Catalogs.

Accounting: Financial accounting principles (Acct 2101) or MBA 8025.

Behavioral Science: Sociology (Soci 1101), psychology (Psyc 1101), anthropology (Anth 1102), buyer behavior (Mk 4100), Management principles (MGS 3400), or organizational behavior (MGS 4000).

Economics: Macroeconomic principles (Econ 2105) or Microeconomic principles (Econ 2106) – Econ 2106 is preferred.

Mathematics: College algebra (Math 1111).

Statistics: MBA 7025 or Math 1070.

Taxation: Acct 4510.

Graduate students who receive a grade lower than C- in any undergraduate accounting course may repeat that course but may not enroll in any other accounting course until a grade of C- or higher is earned in that course. M.Tx. students who have undergraduate accounting courses required and who have financial aid should refer to "Courses Eligible to Count Toward Graduate Students Financial Aid" in the Financial Information chapter before registering for the first time with graduate status.
b. Required Courses in Taxation (12 hours)

Tx 8020 Advanced Federal Income Taxation (3)*

Tx 8030 Tax Research (3)

Tx 8080 Taxation of Partnerships and Partners (3)

Tx 8120 Taxation of Corporations and Shareholders (3)

* Students who have credit for an undergraduate course in corporate income tax will substitute another approved Tx-prefixed course for Tx 8020.

c. Required Course Outside Taxation (3). This course satisfies the Robinson College's Business Communication Skills Requirement for master's students, so M.Tx. students are exempt from taking the one-day, non-credit workshop in business communication skills. M.Tx. students should take this course within the first two semesters of enrollment.

BCom 8250 Effective Executive Communication. (3)

d. Electives in Taxation (15 hours). These courses will be chosen from the Tx-prefixed courses listed in the Course Descriptions chapter of this catalog. Students also can take Law 7600, Tax Law Clinic Tax Court I, if they have completed Tx 8040 with a grade of C or higher and the instructor of Law 7600 consents. Students desiring to specialize should consider the courses listed below as recommended electives in their M.Tx. program. Courses in boldface type are strongly recommended for the specialization. Students are not required to specialize and, thus, can decide to take whichever elective courses they wish within the constraints of this section of the program.

**Entity:** Tx 8040, **Tx 8100, Tx 8140, Tx 8150, Tx 8270, Tx 8300, Tx 8320, Tx 8510

**International:** Tx 8040, **Tx 8140, Tx 8270, Tx 8300, Tx 8320, Tx 8510, Tx 8660

**Personal and Financial Planning:** Tx 8040, **Tx 8100, Tx 8150, Tx 8200, Tx 8220, Tx 8510

**State and Local:** Tx 8040, Tx 8140, **Tx 8270, Tx 8300, Tx 8320, Tx 8510

e. Elective Course (3 hours). This course, which can be a taxation course, will be chosen from the 8000-level RCB courses (except MBA 8025 and MBA 8115) listed in the Course Descriptions chapter of this catalog. Students also can take Law 7600, Tax Law Clinic Tax Court I, if they have completed Tx 8040 with a grade of C- or higher and the instructor of Law 7600 consents.

3. Advisement/Course Selection. Each student will be assigned a faculty adviser who will be available for consultation and guidance as needed. Students may contact the School of Accountancy for the name of their faculty adviser and to schedule an appointment. The School of Accountancy requires strict adherence to the prerequisites listed for each of its courses. Students always must consult the Course Descriptions chapter of the current graduate catalog to determine
if they have met the prerequisites for any course to be taken. Students enrolled in taxation or accounting courses without having completed the stated prerequisites with minimum grades of C- will be required to withdraw from the course. Any questions about course prerequisites should be directed to the School of Accountancy before registration. If prerequisites are listed that cannot be incorporated within the 33 hours of 8000-level course work for the degree, they must be taken as additional hours.

Progress toward the degree, including clearance for graduation, will be determined by the Office of Graduate Student Services by comparing courses taken by the student with the foundation courses assigned at admission and the degree requirements stated above.

4. Time Limit. The time limit for completing the M.Tx. program is five years from the first semester a course in section B, C, D, or E (above) is taken.
Graduate Students: PhD Accounting Major
7360 Ph.D. Program
Ph.D. Program Office
831 RCB Building
404/413-7070
Program website: www.robinson.gsu.edu/academic/doctoral/index.html
E-mail address: rcbphd@gsu.edu
Detmar W. Straub, PhD., Director of the Ph.D. Program
Libby Diaz, BA., Associate Director of the Ph.D. Program

*** Please note the curriculum was under review at the time the catalog went to press. Please contact the Ph.D. Program Office.

7360.05 Goals and Expectations
The Ph.D. program of J. Mack Robinson College of Business will develop in graduates a high level of competence in conducting research and in teaching business disciplines by requiring: (1) education in theory; (2) education in general research techniques as well as research techniques specific to a discipline; (3) research experience with faculty members on contemporary research problems and issues; and (4) training on teaching methodology reinforced with active classroom teaching experience.

The Ph.D. program requires that the student demonstrate mastery of a large and complex body of knowledge and a high degree of proficiency in the techniques of teaching and research. This is evidenced by the successful completion of coursework and examinations, effective performance in classroom instruction, participation with faculty members in research, presentation of papers and reports, and the writing of a dissertation of high quality. Given the substantial commitment of intellectual effort and time required to achieve these competencies, students are required to enroll on a full-time basis.

Conduct
All Ph.D. students must assume full responsibility for knowledge of the rules and regulations concerning their studies. Moreover, students are expected to abide by generally accepted standards of conduct. The university reserves the right to exclude any student whose conduct is prejudicial or injurious to the university, faculty, or other students. Students should review the "University Code of Conduct" in the General Information chapter of this catalog for explicit information on this topic.

The Nature of Ph.D. Studies
Ph.D. studies are fundamentally different from undergraduate or master's programs. The Ph.D. student must be self motivated and work well independently. The program is academically
rigorous and students must have exceptional quantitative and verbal skills. Coursework is but one facet of the program. The research component is the heart of the Ph.D. program. The student must be highly motivated to work on research projects independently and with faculty. Most students take five years to complete the degree. Students are encouraged to present research papers at national and regional meetings. The college provides partial funding to help defray costs. The successful student is one who not only has excellent academic skills, but a passion for scholarly research.

7360.10 Ph.D. Majors Offered

The Robinson College of Business offers the Ph.D. in Business Administration with major fields in:

- Accountancy
- Computer Information Systems
- Finance
- Managerial Sciences (specializations are currently offered in Organization Behavior/Human Resource Management and Strategic Management). Please contact the Ph.D. Program Office for information about which of these programs is currently admitting students.
- Marketing
- Real Estate
- Risk Management and Insurance

7360.15 Ph.D. Program Operation

The doctoral program of the Robinson College of Business is governed and administered as follows:

1. The Graduate Program Council of the Robinson College of Business, comprised of five faculty members, recommends Ph.D. degree requirements and academic regulations that are subsequently submitted for approval by the college faculty.

2. The Ph.D. Program Office is run by the associate director who reports to the director. This office is the student's primary point of contact for administrative matters. Applications for admission are processed by this office.

3. The Ph.D. coordinator is the faculty member in the student's academic unit* who advises students on courses to be taken and other degree requirements.

7360.20 Admissions: Applications, Procedures, and Criteria

Applications for the Ph.D. programs will be accepted for once-a-year admission in the fall semester. The deadline for receipt of all required application materials is February 1.
There are two options for applying to the Ph.D. program. The preferred method is to apply online using the link on the website. Alternatively, a hard copy of the application can be printed from the website and submitted. Information about the application can be found at www.robinson.gsu.edu/academic/doctoral/application/index.html or by emailing the Ph.D. Program Office at rcbphd@gsu.edu. The office phone number is 404-413-7070.

All documents and other materials submitted by or for applicants for admission to the Ph.D. program become the property of Georgia State University and cannot be returned. It is the responsibility of each applicant to follow the application procedures completely and correctly and to be certain that all materials have been submitted to the Ph.D. Program Office by the deadline for receipt of materials. Incomplete applications will not be processed. Admission is for entry in a specific major. A student may enter a different major only if, and after formal approval has been given by the Ph.D. admissions committee of that major. Not all majors admit students yearly.

**Admission Criteria**

Admission decisions are based on a careful review of the applicant's scholastic record, admission test score(s), letters of recommendation, and the other information submitted in support of the application (including an interview, if required by the academic unit). In making the decision, each academic unit must consider at all times the optimum number of students in the program. This could result in the denial or deferral of otherwise qualified applicants.

Applicants are not required to submit a certification of their state of health but must submit an immunization certification. The college reserves the right to investigate the health, character, and personality of each applicant.

Listed below are the materials which all applicants must submit to the Ph.D. Program Office to be considered for admission.

**Application**

Applicants must submit all application forms, including the narrative section.

**Application Fee**

An application fee of $50 must be submitted by applicants who have never applied to the Ph.D. program of the Georgia State University Robinson College of Business and paid the fee in the past. The online application allows applicants to pay by credit card. Checks or money orders should be made payable to Georgia State University in U.S. currency. Do not send cash. The application fee cannot be waived, is nonrefundable, and does not apply toward registration fees.

**Transcripts**

Applicants either must request that two official copies of all transcripts be sent directly from each institution to the Ph.D. Program Office or submit the official transcripts unopened with the application. An applicant who has previously attended Georgia State University is permitted to submit only one copy of transcripts from each institution attended prior to entering the university; two copies are required from all institutions attended after having last been registered at Georgia State University.
Letters of Recommendation

Three letters of recommendation are required from persons who are able to evaluate the applicant's intellectual capacity for advanced study, independent research, analytical thinking, and the potential for effective teaching at the collegiate level. Applicants and students are not permitted to have access to letters of recommendation.

Admission Test for Ph.D. in Business Administration

All applicants to the Ph.D. in business administration program must submit official scores on the Graduate Management Admission Test (GMAT) of the Educational Testing Service.* GMAT scores will not be considered if they are more than seven years old at the time of application to the Ph.D. program. The school code is QCK-ZW-59.

A GMAT Information Bulletin may be obtained by contacting the Educational Testing Service:

Graduate Management Admission Test
Educational Testing Service
P. O. Box 6103
Princeton, NJ 08541-6013
Phone: 1-609-771-7330
Fax: 1-609-883-4349
E-mail: gmat@ets.org
www.gmac.com

* The following units —Computer Information Systems, Organizational Behavior/Human Resource Management, Real Estate, and Risk Management and Insurance—will accept scores on the Graduate Record Examinations (GRE) as a substitute for the GMAT from applicants. Other academic units may consider GRE scores on a case-by-case basis, but an applicant to any program other than those previously mentioned may lessen the probability of acceptance by not submitting GMAT scores. The GRE school code is 5251. Applicants are advised to enclose a copy of their test scores with the hard copy materials that they send to the admissions office to facilitate the office in locating the official score report.

Interview/Additional Information

As part of the review of an applicant's file by faculty representatives in the academic unit, an interview or additional information may be required. In such cases, the applicant will be notified.

7360.25 International Applicants

TOEFL: An international applicant whose native language is not English must submit official scores from the Educational Testing Service on the Test of English as a Foreign Language
An international applicant who has received a degree from an accredited U.S. institution is exempt from this requirement. However, international applicants who have taken the TOEFL within two years of application to the Ph.D. program are encouraged to submit official scores even if the exemption applies. The school code is 5251.

Financial Requirements: Georgia State University reserves the right to admit only those international applicants who are academically qualified and who have documented their ability to meet the financial requirements while in attendance. Although the Ph.D. program does award assistantships to the majority of accepted applicants, this funding is not always adequate to meet all living expenses. Applicants who are requesting a student (F-1) visa might be required to have some independent sources of funding, depending on the amount of their award. For the 2008-2009 year, an unmarried student coming to the U.S. without dependents was required to show resources totaling approximately $41,000 a year for tuition and living expenses. Applicants with dependents will be required to document additional funds. This documentation will be requested of applicants who are offered admission. The estimated living expenses do not include owning a car.

Immunization Certification
The Board of Regents of the University System of Georgia Requires that all accepted applicants who have never attended Georgia State University submit proof of immunization from measles, mumps, and rubella (MMR) before being allowed to register. The Ph.D. program will consider applicants for admission without this documentation. However, in order to matriculate, an applicant must have fulfilled this requirement. A form for providing this certification will be provided to an applicant upon acceptance. Applicants born before January 1, 1957, are considered to be immune to measles and mumps, but must have the rubella immunization.

7360.30 Changing Year of Entry and Record Retention
Admission to the Ph.D. program is for the specific semester and year stated in the acceptance letter. Any accepted applicant who does not enroll for the semester and year for which acceptance was granted must notify the associate director of the Ph.D. program so his or her records may be updated for fall of the next year. Admission for the next year is not guaranteed. Applicants should be aware that assistantships, instructorships, or fellowships could be affected by such a change. All application files of nonmatriculated applicants, regardless of admissions decision, will be kept on file for two years. An applicant who wishes to reactivate an application after that period may need to resubmit application materials and official documentation.

7360.35 Ph.D. Assistantships, Instructorships, and Fellowships
Ph.D. students in the Robinson College of Business are eligible for graduate research assistantships (GRA) and graduate teaching assistantships (GTA). The college also awards temporary instructorships to select Ph.D. students who have passed the dissertation proposal defense. In addition, there are various fellowships and scholarships awarded on a competitive basis to Ph.D. students. No separate application is required for applicants to be considered for funding.

7360.40 Graduate Research Assistantships
Newly admitted Ph.D. students. Soon after admission to the Ph.D. program, the Ph.D. Program Office will inform newly admitted students of the type and number of appointments, if any, which they have been allocated by their academic unit. All accepted applicants are automatically considered for assistantships.

Students in their second and successive years of Ph.D. studies. Each academic unit will determine the assistantship appointment level to be allocated to its continuing Ph.D. students based on the students' performance in the program and on the unit's assistantship budget.

7360.45 Graduate Teaching Assistantships
The teaching assignment of a graduate teaching assistant is usually a basic undergraduate course in the student's area of interest. Advanced Ph.D. students may be permitted to teach advanced-level courses. Only Ph.D. students who have completed the requirements for a master's degree, or the equivalent amount of graduate coursework, can be considered for appointment as a GTA.

Prior to the actual appointment as a GTA, a student must be recommended for hiring by the academic unit and receive approval to teach from the University. The student is responsible for completing all paperwork involved in this process well in advance of the semester for which approval is sought.

Any Ph.D. student appointed as a GTA must take BA 9200, Seminar in University Teaching, during his or her first or second semester of teaching. Prior teaching experience does not exempt a student from this requirement. Nonnative speakers of English must demonstrate adequate proficiency in their language skills to the satisfaction of their academic unit prior to being hired as a GTA.

7360.50 Tuition for GRAs and GTAs
A student hired as a GRA or GTA receives a tuition waiver. A registration fee assessed each semester includes the health clinic, student activity, student athletics, recreation and transportation fees. International students and all graduate students who have a full tuition waiver (as defined by the university) must pay a mandatory health insurance fee or provide proof of health insurance. Submission of proof of insurance does not automatically exempt a student from this requirement. Approval is contingent on verification of coverage. For further information, students should visit University Health Clinic website at: www2.gsu.edu/~wwwuhs/.

7360.55 Standards Applying to Both GRA and GTA Appointments
1. Students must register for a minimum of six credit hours of appropriate course work (or research hours). During each semester in which an assistantship is held, students must register for a full load (as defined by the university) of credit hours that may be a combination of courses, dissertation hours, and/or research hours. Students who are visa-holders should discuss their status with the Office of International Student and Scholar Services to make certain that they are registered for a sufficient number of hours.

2. Students must maintain satisfactory academic standing during the period(s) of their appointment, including a minimum 3.00 cumulative grade-point average. Ph.D. students must also be making normal progress toward completion of the degree requirements.
3. Satisfactory performance, as measured by the academic unit, as a GRA or a GTA is required for continuation of such appointments in subsequent semesters.

4. For further information on policies and procedures applying to GRA and GTA appointments, contact the associate director in the Ph.D. Program Office.

7360.60 Instructorships

A temporary instructor is appointed for one academic year. Appointment as a temporary instructor benefits Ph.D. students who have passed the dissertation proposal defense and have demonstrated satisfactory classroom teaching ability over a period of two or more semesters by providing them with a significant level of income and other university employee benefits during the year in which they are working full time on their dissertation.

7360.65 Fellowships and Scholarships

The Robinson College of Business has a number of fellowships and scholarships available, ranging from $500 to $10,000 per year. Such fellowship and scholarship stipends are awarded in addition to the amounts received by Ph.D. students who are appointed as GRAs or GTAs. Information on specific fellowships and scholarships is available from the Ph.D. coordinator of the student's academic unit.

7360.70 Doctor of Philosophy in Business Administration

Program of Study

The Ph.D. Coordinator is the faculty member in the student's academic unit who advises students on courses to be taken and on other degree requirements. As a function of, and implicit in course selection for the student's program of study, the academic unit will consider how the discipline fits into managerial and organizational contexts and will select courses accordingly. At the time this catalog went to print, changes to the Ph.D. curriculum were being discussed at the college level.

A program of study indicating how the student will fulfill each of the degree requirements must be approved by the student's Ph.D. coordinator and the director of the Ph.D. program by the end of the second semester of enrollment. This program of study is filed in the Ph.D. Program Office; it may be revised, as appropriate, but must be kept current, as it will be a key factor in determining satisfactory progress in the program. Forty-eight semester hours of coursework, as a minimum, must be completed successfully for graduation. Students are expected to complete the courses on their program of study on a timely basis. When feasible, registration for a full load (as defined by the college) each semester is encouraged, including courses for research and dissertation credit (BA 9000 or BA 9500). At a minimum, students who do not hold an assistantship must register for six hours per semester (excluding summer semester unless the student holds a GRA/GTA).

Quantitative and Economic Foundations

Students entering the Ph.D. program are also presumed to have background and current knowledge in the following additional areas:
· multi-variable calculus including multiple integration, partial derivatives, and infinite series;
· matrix algebra including linear transformations, vector differentiation, and eigenstructures;
· computer skills for empirical research including statistical packages and the use of databases; and
· macroeconomics and microeconomics through the intermediate level.

Students can remedy a deficiency in any or all of these areas by taking credit or noncredit courses, auditing appropriate graduate or undergraduate classes, and/or attending tutorial sessions. Students who feel their background is not adequate may consult with the associate director of the Ph.D. program and their Ph.D. coordinator for recommendations on overcoming deficiencies.

Major Field

· **Hours of Coursework.** The satisfactory completion of no fewer than 27 semester hours constitutes minimum preparation in the major field.

· **Preliminary Examination.** The purpose of the preliminary examination is to determine students' mastery of the body of knowledge in their area of specialization. In determining this competency, the examination will include questions that draw upon the subject matter covered in the quantitative and research methods breadth requirement of the program below). Students are encouraged to confer with their Ph.D. coordinator regarding the areas the examination will encompass. The preliminary examination is a written examination, supplemented in some cases by an oral examination.

Students must have satisfactorily completed all courses on the program of study in the major field and in the quantitative and research methods breadth requirement to be eligible to take the preliminary examination. Requests to take the preliminary examination are made through their Ph.D. coordinator. The Ph.D. coordinator will notify the Ph.D. Program Office of the student(s) prepared to take the examination.

Students will not be permitted a second attempt to pass the preliminary examination except upon recommendation, by majority vote, of the group of faculty members who graded the examination. A maximum of two attempts is permitted to pass the preliminary examination.

Breadth Requirements

*Quantitative and Research Method:* A minimum of 18 semester hours must be completed in the area of quantitative and research methods, as follows: Subject Semester Hours (18)

· Intermediate Statistics: MGS 9920 or MGS 9920-9930 (3)
· Research Design: MGS 9940 or research design elective approved by the Ph.D. coordinator (3)
· Regression: MGS 9950 or Econ 8750 (3)
· Multivariate Data Analysis: MGS 9960 (3)

· Elective: quantitative and/or research methods course to complement the major field; courses may be from the student's major field and department (3)

· Elective: a basic theory or quantitative and/or research methods course to complement the major field; it must be outside the student's major field and department (3)

Elective courses (5 and 6 above) must be at the Ph.D. level and must support and complement the student's research interest. The course in basic theory must emphasize the use of theoretical approaches that are useful in defining or analyzing the relevant issues in the student's field of study. Students may not enroll for courses that satisfy these requirements until the program of study is approved.

· Economics. All students are required to complete Econ 8100, Applied Microeconomic Analysis.

7360.75 Academic Regulations

Transfer Credit

A maximum of 15 semester hours may be transferred from other institutions or from other programs at Georgia State University. Transfer credit, whether from other institutions or from Georgia State, must have been completed within five years of the semester of entry to the Ph.D. program. The course must have been limited to graduate students only, and a grade of A or B must have been received.

At the time the program of study is planned with the Ph.D. coordinator, the student who requests transfer credit must submit a course description from the catalog of the institution, a syllabus or course outline, and written justification stating why the course is relevant to the program of study. Requests for transfer credit are approved at the discretion of the unit coordinator in consultation with Ph.D. faculty. Final approval for the acceptance of transfer credit rests with the director of the Ph.D. program at the time the program of study is submitted to the Ph.D. Program Office.

Residency Requirement

In order to earn a graduate degree at Georgia State University, students must earn the majority of their graduate program credit hours from Georgia State University. All transfer hours are subject to unit/college level approval. The Robinson College of Business defines residency in the Ph.D. program as being enrolled in approved coursework that is appropriate for the program, and that have not been counted toward another graduate degree of this college. The minimum residency requirement is 18 semester hours.

Scholastic Warning and Termination

The Ph.D. grade-point average (GPA) is defined as the GPA for all courses numbered 6000 or higher taken after admission to the Ph.D. program. Each student must maintain a 3.0 Ph.D. GPA ("B" average). A student whose Ph.D. GPA falls below 3.0 is on "scholastic warning." After being placed on scholastic warning, a student must attain a 3.0 Ph.D. GPA within two
consecutive calendar semesters; otherwise the individual will be terminated from Ph.D. studies in
the Robinson College of Business.

The Ph.D. GPA could differ from the GPA calculated by the university and reported on the
student's official transcript, since the university GPA would also include the grades from all
courses taken at Georgia State taken at Georgia State University before admission to the Ph.D.
program.

No student will be permitted to sit for any examination required for the Ph.D. degree, other than
course examinations, without having a minimum 3.00 Ph.D. GPA at the time the examination is
to be taken. A student with a Ph.D. GPA below 3.00 is ineligible for graduate assistantship
appointments as either a GRA or GTA. Students must have a at least a 3.0 Ph.D. GPA in order to
graduate.

A student who has been terminated from the Ph.D. program will not be permitted to reapply to or
reenter the program.

**Standards of Performance**

The requirements and regulations listed in this catalog refer to minimum standards of
performance. The student's academic unit may have additional requirements, as set forth in
writing, that exceed the minimum standards published in this catalog. If a student fails to meet
these additional requirements, either the chair of the student's major academic unit or the director
of the Ph.D. program may require that the student withdraw from Ph.D. study.

To continue in the program, a student must make reasonable and timely progress toward the
degree in terms of coursework completed and examinations. Students who fail to adhere to the
minimum standards published in the catalog or to any higher standards established by the
academic unit will be terminated from the program.

**Petitions**

When a student feels that unusual circumstances invalidate any of the regulations or
requirements relating to the degree in his or her particular case, the student may write to the
Ph.D. coordinator and request exemption from or change in the policy. The petition by the
student must be submitted with accompanying justifications. If the Ph.D. coordinator and
academic unit support the request, the Ph.D. coordinator will write a letter of support for the
student and submit the material to the director of the Ph.D. program for a decision.

**Continuous Registration**

Beginning with the semester of acceptance, a Ph.D. student must register for a full load each
semester (excluding summer semester unless the student holds a GRA/GTA) until graduation.
Students who are visa-holders may need to register for more hours and should discuss their status
with the Office of International Student and Scholar Services. BA 9000, Doctoral Research, may
be used to satisfy this requirement until the student has passed the dissertation proposal defense.
BA 9500, Dissertation Research, may be used to satisfy the minimum hours requirement once
the student has passed the dissertation proposal defense. Students who fail to meet the
continuous registration requirement are subject to withdrawal from Ph.D. studies in the Robinson College.

Reentry

As was stated in the previous section concerning continuous registration, students must enroll for a full course load each semester (excluding summers). Any absence from the program must be approved through the petition procedure (see section regarding petitions). Students who leave the program without an approved petition or who do not fulfill the terms of an approved petition for an absence, may not be allowed to reenter the program. Any student who is not registered for one calendar year must file a reentry application with the Registrar's Office. Students must be mindful of the deadline for this application. There is a charge to file a reentry application. As previously state, reentry approval is not automatic and the student should check with the Ph.D. Program Office if considering reentry.

The Dissertation

The purpose of the dissertation is for the Ph.D. candidate to demonstrate his or her ability to conduct a research program leading to a significant contribution to the candidate's discipline. Before a student begins to collect any primary data from human subjects, s/he must make sure that all data collection, including surveys, are in compliance with the guidelines set out by the Institutional Review Board (IRB). Included among these requirements is certification via an online test on ethical treatment of subjects. The IRB's Human Subjects Manual is accessible online at www2.gsu.edu/~wwwosp/Compliance2002/web-irb/IRBManual.htm.

Acceptable Forms of Dissertation

Dissertations may be a single study or they may be composed of multiple essays or papers. In the latter case, these papers make up separate chapters of the overall dissertation or they are summarized within the dissertation and attached in full text. Guidelines for the traditional single study dissertation need not be articulated here since they are well understood and are part of the socialization of each business Ph.D. student. Guidelines for multi-paper studies, though, are articulated next since this model is not as familiar within U.S. schools of business.

Guidelines for Multi-Paper Dissertation

Whereas the essays or papers that are included in the dissertation may be co-authored, it is critical that the student provide evidence of leadership in the majority of these to demonstrate ability to conduct independent research. Committee members can and should exercise their own judgment as to the quality of the dissertation, irrespective of any prior publication history of the papers. Unit standards for multi-paper dissertations may be formulated and distributed to students to equal or exceed the guidelines expressed here.

The Dissertation Committee

The Dissertation Committee consists of a chair plus a minimum of three members. The committee, and any subsequent change in its membership, is appointed by the director of the Ph.D. program upon the recommendation of the Ph.D. coordinator. Faculty from institutions other than GSU may serve as members of the committee, but at the time of the initial formation of the committee, there must be at least three GSU faculty members on the committee. At least
two committee members must be in good standing with respect to GSU graduate faculty status. Co-chair arrangements are not only acceptable, but even encouraged, especially in cases where one of the co-chairs is an assistant professor. Unit standards for committee membership may be formulated and distributed to students to equal or exceed the policies expressed here.

As the student develops an interest in a potential dissertation topic, he or she should discuss the topic with individual faculty members both to determine the topic's feasibility and merit and the faculty members' interest and expertise in that area. When the student is ready to begin the initial work on the dissertation, he or she should first discuss with the Ph.D. coordinator names of potential faculty who would be the most appropriate chair of the Dissertation Committee. Only after the Ph.D. coordinator has agreed with the student as to the choice of a particular faculty member should the student then invite the faculty member to be chair of the committee.

Once the dissertation chair has been chosen, the chair, in consultation with the student, will recommend the selection of the three remaining committee members to the Ph.D. coordinator. Normally, one of the committee members is from outside the academic unit. The final committee membership is then sent to the unit Ph.D. coordinator and the director of the Ph.D. program for their approval. Should either of these managers disapprove a particular committee member(s), the chair will work with the student to find a suitable replacement(s).

**Dissertation Proposal Defense**

Prior to admission to candidacy for the degree, a dissertation proposal defense must be held. After the student completes a written proposal that the Dissertation Committee deems to be ready for final defense, a dissertation proposal defense will be held before the Dissertation Committee.

The student's dissertation proposal should include a summary of the following: the purpose of the study; the nature of the subject to be investigated and its importance; a brief review of the literature; the theory, if any, to be developed; the empirical methodology, techniques, and data sources, if any, to be used; the nature of the hypotheses to be developed or tested, where appropriate; and a time frame for completion of the dissertation.

The proposal defense will be open to all interested faculty and Ph.D. students. After the proposal defense has been held, the members of the committee will vote to determine if the student is deemed to have a satisfactory research topic. A unanimous decision by the student's Dissertation Committee is required. The members of the committee will sign the dissertation proposal defense approval form.

Submission of the approval form does not constitute a contractual agreement between the student and the Dissertation Committee. It is within the scope and function of the Dissertation Committee to recommend modifications to the research as it proceeds. Upon submission of the proposal defense approval form to the Ph.D. Program Office, the student is admitted to candidacy for the degree.

Committee members should be given a draft of the proposal (and also the final dissertation) at least a month before the proposed defense date. This will permit a revision cycle to both improve the work before the defense and ensure that committee members have adequate time to comment and raise substantive issues, should this be the case. It will also allow the defense date to be
postponed in the event that required changes could not be completed before the proposed defense date.

**Final Dissertation Defense**

When the candidate's Dissertation Committee judges that the dissertation is complete, it must be defended orally in a final dissertation defense. At least two weeks in advance of the final dissertation defense, the Ph.D. coordinator will inform the Ph.D. Program Office of the candidate's date of defense and an announcement will be made to all academic units. While any interested faculty member or graduate student may attend the examination and participate in the discussion, only those individuals who are members of the candidate's Dissertation Committee will vote to approve or disapprove the dissertation. Upon successful defense of the dissertation, a dissertation defense approval form will be signed by the members of the Dissertation Committee and submitted to the Ph.D. Program Office. Unanimous approval is required. Guidelines for the dissertation are available from the Ph.D. Program Office and on the Ph.D. website at robinson.gsu.edu/academic/doctoral/index.html. Click on "Information for Current Students," then click on "The Dissertation."

**Graduation**

Students must apply for graduation through the Office of Graduation. The deadline for applying for graduation is usually several months before the anticipated graduation date, so students need to apply in a timely manner. There is no summer commencement. More information concerning applying for graduation can be found at www.gsu.edu/es/applying_for_graduation.html. The associate director of the Ph.D. program will provide the candidate with information regarding clearance for graduation. An electronic copy of the dissertation must be submitted to the Ph.D. Program Office two weeks prior to the anticipated date of graduation.

**Time Limits for the Degree**

These time limits should be interpreted as the maximum amount of time students may take to complete each of the degree requirements. It is anticipated that most students will complete the requirements much earlier than the maximum time limits specified below:

- All coursework on the program of study and the preliminary examination in the Ph.D. in business administration program must be completed within four years from the semester of entry into the Ph.D. program.

- The Dissertation Committee must be appointed, the dissertation proposal defense must be held, and the student's dissertation proposal must be approved within one year after completion of the preliminary examination.

- All requirements for the Ph.D. degree, including the dissertation, must be completed within seven years from the semester of entry into the Ph.D. program.
## APPENDIX D-4

**DEPARTMENTAL OFFERINGS BY FISCAL YEAR, COURSE LEVEL, NUMBER OF SECTIONS, NUMBER OF STUDENTS AND AVERAGE NUMBER OF STUDENTS**

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APPENDIX D5
Survey Results for Students, Alumni and Faculty Members

1. Undergraduate students
2. Undergraduate alumni
3. Graduate students
4. Graduate alumni
5. Faculty members
N = 215 (Response rate = 16.6 percent)
University (38 Departments) N = 4176 (Response rate = 38.2 percent)

Table 1

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<td>N</td>
<td>%</td>
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*Mean range: 1=strongly disagree to 5=strongly agree; "Don’t know/not applicable (NA)" excluded from analysis.
**Percentile Ranking based on 39 Departments
+RCB: N = 658 (5 departments)
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<th>4 %</th>
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*Mean range: 1=poor to 5=excellent; *Don’t know/not applicable (NA)* excluded from analysis.

**Percentile Ranking based on 39 Departments
RCB: N = 658 (5 departments)
Graph 7

Graph 8

Graph 9

Graph 10

Graph 11

Graph 12

Graph 13

Graph 14
N = 128 (Response rate = 26.1 percent)
University (37 Departments) N = 1914 (Response rate = 32.2 percent)

Table 1

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<th>Univ. Mean*</th>
<th>RCB Mean*</th>
<th>Rank**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty members in the department were interested in the academic development of undergraduate majors.</td>
<td>2</td>
<td>1.6</td>
<td>6</td>
<td>4.7</td>
<td>17</td>
<td>13.3</td>
<td>51</td>
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<td>52</td>
<td>40.6</td>
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<tr>
<td>The undergraduate program of study was academically challenging.</td>
<td>1</td>
<td>0.8</td>
<td>1</td>
<td>0.8</td>
<td>10</td>
<td>7.8</td>
<td>54</td>
<td>42.2</td>
<td>62</td>
<td>48.4</td>
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<tr>
<td>Faculty in the department were appropriately prepared for their courses.</td>
<td>1</td>
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<td>2</td>
<td>1.6</td>
<td>12</td>
<td>9.4</td>
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<td>43.8</td>
<td>57</td>
<td>44.5</td>
</tr>
<tr>
<td>I feel the undergraduate program prepared me for my professional career and/or further study.</td>
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<td>3.1</td>
<td>9</td>
<td>7.0</td>
<td>19</td>
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<td>45</td>
<td>35.2</td>
<td>48</td>
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<tr>
<td>There was open communication between faculty and undergraduate students about student concerns.</td>
<td>3</td>
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<td>7</td>
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<td>25.0</td>
<td>39</td>
<td>30.5</td>
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<td>35.2</td>
</tr>
<tr>
<td>Class size was suitable for effective learning.</td>
<td>1</td>
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<td>9</td>
<td>7.0</td>
<td>19</td>
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<td>55</td>
<td>43.0</td>
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<td>34.4</td>
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</table>

*Mean range: 1=strongly disagree to 5=strongly agree; "Don’t know/not applicable (NA)" excluded from analysis.
*RCB: N = 192 (4 Departments) **Percentile Ranking based on 38 Departments
Table 2

<table>
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<th>Service Provided</th>
<th>Poor N</th>
<th>Poor %</th>
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<th>2 %</th>
<th>3 N</th>
<th>3 %</th>
<th>4 N</th>
<th>4 %</th>
<th>Excellent N</th>
<th>Excellent %</th>
<th>Don't know/NA N</th>
<th>Don't know/NA %</th>
<th>Dept. Mean*</th>
<th>Univ. Mean*</th>
<th>RCB Mean*</th>
<th>Rank**</th>
</tr>
</thead>
<tbody>
<tr>
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*Mean range: 1=poor to 5=excellent; "Don’t know/not applicable (NA)" excluded from analysis.

RCB: N = 192 (4 Departments)  **Percentile Ranking based on 38 Departments
Table 1

<table>
<thead>
<tr>
<th>Question</th>
<th>Strongly disagree</th>
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<th>4</th>
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<th>Don't know/NA</th>
<th>Dept. Mean</th>
<th>Univ. Mean</th>
<th>RCB+ Mean</th>
<th>Rank**</th>
</tr>
</thead>
<tbody>
<tr>
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<td>3</td>
<td>9</td>
<td>6</td>
<td>1.3</td>
<td>4.18</td>
<td>4.16</td>
<td>4.34</td>
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<td>6</td>
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<td>6</td>
<td>7</td>
<td>1.3</td>
<td>4.16</td>
<td>4.08</td>
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<td>5</td>
<td></td>
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<td>7</td>
<td>3.9</td>
<td>4.07</td>
<td>4.16</td>
<td>4.18</td>
</tr>
<tr>
<td>I feel the graduate program is preparing me for my professional</td>
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<td>7</td>
<td>9</td>
<td>3.9</td>
<td>4.34</td>
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<td>7</td>
<td>2.6</td>
<td>4.19</td>
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</table>

*Mean range: 1=strongly disagree to 5=strongly agree; "Don't know/Not applicable (NA)" excluded from analysis.

**Percentile Ranking based on 46 Departments
+RCB: N = 253 (6 departments)
Table 2

<table>
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<tr>
<th>Service</th>
<th>Poor N</th>
<th>Poor %</th>
<th>2 N</th>
<th>2 %</th>
<th>3 N</th>
<th>3 %</th>
<th>4 N</th>
<th>4 %</th>
<th>Excellent N</th>
<th>Excellent %</th>
<th>Don't know/NA N</th>
<th>Don't know/NA %</th>
<th>Dept. Mean*</th>
<th>Univ. Mean*</th>
<th>RCB+ Mean*</th>
<th>% Rank**</th>
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<td>Academic advisement available in the department</td>
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<td>4</td>
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<td>19</td>
<td>24.7</td>
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<td>19.5</td>
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<td>14.3</td>
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<td>14</td>
<td>18.2</td>
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<td>33.8</td>
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<td>10.4</td>
<td>4.07</td>
<td>3.81</td>
<td>3.94</td>
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<td>Effectiveness of teaching methods used by faculty</td>
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<td>3</td>
<td>3.9</td>
<td>17</td>
<td>22.1</td>
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<td>35.1</td>
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<td>33.8</td>
<td>2</td>
<td>2.6</td>
<td>3.96</td>
<td>3.97</td>
<td>3.94</td>
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<tr>
<td>Procedures used to evaluate student performance</td>
<td>1</td>
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<td>8</td>
<td>10.4</td>
<td>16</td>
<td>20.8</td>
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</table>

*Mean range: 1=poor to 5=excellent; "Don't know/not applicable (NA)" excluded from analysis.

**Percentile Ranking based on 46 Departments

+RCB: N = 253 (6 departments)
N = 52 (Response rate = 31.5 percent)
University (44 Departments) N = 1526 (Response rate = 43.5 percent)

Table 1

<table>
<thead>
<tr>
<th>Strongly disagree</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>Strongly agree</th>
<th>Don't know/NA</th>
<th>Dept. Mean*</th>
<th>Univ. Mean*</th>
<th>RCB Mean*</th>
<th>% Rank**</th>
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</thead>
<tbody>
<tr>
<td>N</td>
<td>%</td>
<td>N</td>
<td>%</td>
<td>N</td>
<td>%</td>
<td>N</td>
<td>%</td>
<td>N</td>
<td>%</td>
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<tr>
<td>Faculty members in the department were interested in the academic development of graduate majors.</td>
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<td>.0</td>
<td>1</td>
<td>1.9</td>
<td>5</td>
<td>9.6</td>
<td>18</td>
<td>34.6</td>
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<tr>
<td>The graduate program of study was academically challenging.</td>
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<td>2</td>
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<td>5.8</td>
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<td>25</td>
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<td>I feel the graduate program prepared me for my professional career and/or further study.</td>
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<td>1.9</td>
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<td>5.8</td>
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*Mean range: 1=strongly disagree to 5=strongly agree; "Don't know/not applicable (NA)" excluded from analysis.
*RCB: N = 177 (6 Departments) **Percentile Ranking based on 45 Departments

Graph 1

Graph 2

Graph 3
Table 2

<table>
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<th></th>
<th>Poor</th>
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<th>Poor</th>
<th>%</th>
<th>Poor</th>
<th>%</th>
<th>Excellent</th>
<th>%</th>
<th>Don't know/NA</th>
<th>%</th>
<th>Dept. Mean*</th>
<th>%</th>
<th>Univ. Mean*</th>
<th>%</th>
<th>RCB Mean*</th>
<th>%</th>
<th>Rank**</th>
</tr>
</thead>
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<tr>
<td>Variety of graduate major course offerings</td>
<td>2</td>
<td>3.8</td>
<td>5</td>
<td>9.6</td>
<td>7</td>
<td>13.5</td>
<td>21</td>
<td>40.4</td>
<td>17</td>
<td>32.7</td>
<td>0</td>
<td>.0</td>
<td>3.88</td>
<td>3.64</td>
<td>3.78</td>
<td>69</td>
<td></td>
</tr>
<tr>
<td>Clarity of degree requirements</td>
<td>1</td>
<td>1.9</td>
<td>1</td>
<td>1.9</td>
<td>4</td>
<td>7.7</td>
<td>20</td>
<td>38.5</td>
<td>26</td>
<td>50.0</td>
<td>0</td>
<td>.0</td>
<td>4.33</td>
<td>4.22</td>
<td>4.35</td>
<td>62</td>
<td></td>
</tr>
</tbody>
</table>

*Mean range: 1=poor to 5=excellent; "Don’t know/not applicable (NA)" excluded from analysis.
*RCB: N = 177 (6 Departments)  **Percentile Ranking based on 45 Departments
N = 15 (Response rate = 68.2 percent)
University (46 Departments) N = 888 (Response rate = 82.3 percent)

Table 1

<table>
<thead>
<tr>
<th>Area</th>
<th>Poor</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>Excellent</th>
<th>Don't know/NA</th>
<th>Dept. Mean*</th>
<th>Univ. Mean*</th>
<th>RCB+ Mean*</th>
<th>% Rank**</th>
</tr>
</thead>
<tbody>
<tr>
<td>Scholarship of the faculty in the department</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>5</td>
<td>10</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
<td>0.0</td>
</tr>
<tr>
<td>Frequency of required course offerings</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>13.3</td>
<td>3</td>
<td>20.0</td>
<td>10</td>
<td>66.7</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Variety of advanced course offerings</td>
<td>0</td>
<td>1</td>
<td>6.7</td>
<td>2</td>
<td>13.3</td>
<td>7</td>
<td>46.7</td>
<td>5</td>
<td>33.3</td>
<td>0</td>
</tr>
<tr>
<td>Level of clerical staff support</td>
<td>3</td>
<td>20.0</td>
<td>2</td>
<td>13.3</td>
<td>6</td>
<td>40.0</td>
<td>2</td>
<td>13.3</td>
<td>2</td>
<td>13.3</td>
</tr>
<tr>
<td>Clarity of departmental goals for the next two years</td>
<td>1</td>
<td>6.7</td>
<td>3</td>
<td>20.0</td>
<td>6</td>
<td>40.0</td>
<td>2</td>
<td>13.3</td>
<td>0</td>
<td>0.0</td>
</tr>
<tr>
<td>Availability of computer/data base software relevant to your work</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>20.0</td>
<td>5</td>
<td>33.3</td>
<td>5</td>
<td>33.3</td>
<td>2</td>
</tr>
</tbody>
</table>

*Mean range: 1=poor to 5=excellent; “NA” (Don’t know/not applicable) excluded from analysis.

**Percentile Ranking based on 47 Departments
+RCB: N = 87 (6 departments)
Table 2

<table>
<thead>
<tr>
<th></th>
<th>Poor</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>Excellent</th>
<th>Don't know/NA</th>
<th>Dept. Mean*</th>
<th>Univ. Mean*</th>
<th>RCB Mean*</th>
<th>Rank**</th>
</tr>
</thead>
<tbody>
<tr>
<td>The department's program of study is academically challenging.</td>
<td>0</td>
<td>.0</td>
<td>2</td>
<td>13.3</td>
<td>5</td>
<td>33.3</td>
<td>3</td>
<td>20.0</td>
<td>5</td>
<td>33.3</td>
</tr>
<tr>
<td>Faculty in the department work together toward program goals.</td>
<td>0</td>
<td>.0</td>
<td>1</td>
<td>6.7</td>
<td>7</td>
<td>46.7</td>
<td>5</td>
<td>33.3</td>
<td>2</td>
<td>13.3</td>
</tr>
<tr>
<td>In our department, faculty feel comfortable expressing different views and opinions.</td>
<td>0</td>
<td>.0</td>
<td>0</td>
<td>.0</td>
<td>5</td>
<td>33.3</td>
<td>3</td>
<td>20.0</td>
<td>7</td>
<td>46.7</td>
</tr>
<tr>
<td>I have adequate opportunities to influence decisions made in the department about our programs.</td>
<td>0</td>
<td>.0</td>
<td>0</td>
<td>.0</td>
<td>3</td>
<td>20.0</td>
<td>4</td>
<td>26.7</td>
<td>6</td>
<td>40.0</td>
</tr>
<tr>
<td>Guidelines regarding job performance are clear to faculty in the department.</td>
<td>0</td>
<td>.0</td>
<td>1</td>
<td>6.7</td>
<td>4</td>
<td>26.7</td>
<td>6</td>
<td>40.0</td>
<td>4</td>
<td>26.7</td>
</tr>
</tbody>
</table>

*Mean range: 1=strongly disagree to 5=strongly agree; “NA” (Don’t know/not applicable) excluded from analysis.

**Percentile Ranking based on 47 Departments

+RCB: N = 87 (6 departments)
Table 3
The following is a list of faculty tasks for which the department has various expectations. Please indicate the amount of emphasis you believe the department has placed on each task.

<table>
<thead>
<tr>
<th>Task</th>
<th>Significantly too little emphasis</th>
<th>Significantly too much emphasis</th>
<th>Don't know/NA</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N  %</td>
<td>2 %</td>
<td>3 %</td>
</tr>
<tr>
<td>Research tasks</td>
<td>0 .0</td>
<td>0 .0</td>
<td>6 40.0</td>
</tr>
<tr>
<td>Service to Institute</td>
<td>2 13.3</td>
<td>1 6.7</td>
<td>8 53.3</td>
</tr>
<tr>
<td>Publishing in certain journals</td>
<td>0 .0</td>
<td>0 .0</td>
<td>6 40.0</td>
</tr>
<tr>
<td>Teaching</td>
<td>1 6.7</td>
<td>1 6.7</td>
<td>11 73.3</td>
</tr>
</tbody>
</table>

*Mean range: 1=significantly too little emphasis to 5=significantly too much emphasis; “NA” (Don’t know/not applicable) excluded from analysis.

**Percentile Ranking based on 47 Departments

Graph 12
Graph 13
Graph 14
Graph 15
|                           | Yes |   N |   % | No |   N |   % | NA |   N |   % | Univ. |   Yes |   % |   No |   % | RCB |   Yes |   % |   No |   % |
|---------------------------|-----|-----|-----|----|-----|-----|----|-----|-----|------|------|-----|-----|-----|----|-----|-----|-----|
| Have you ever been the editor of any journals or served on any editorial boards in your field? | 4   | 26.7|     | 9  | 60.0|     | 2  | 13.3|     | 47.1 | 52.9 |     | 70.7| 29.3|    |
| Have you been awarded any grants from Georgia State University to support research in your field? | 5   | 33.3|     | 8  | 53.3|     | 2  | 13.3|     | 61.5 | 38.5 |     | 52.6| 47.4|    |
| Have you been awarded any grants from a source other than Georgia State University to support research in your field? | 8   | 53.3|     | 5  | 33.3|     | 2  | 13.3|     | 68.8 | 31.2 |     | 58.7| 41.3|    |
| During the last two years, have you refereed or served as a reviewer of one or more articles submitted to journal(s) in your field? | 9   | 60.0|     | 4  | 26.7|     | 2  | 13.3|     | 75.9 | 24.1 |     | 89.7| 10.3|    |

Graph 16

Graph 17

Graph 18

Graph 19
Table 5

<table>
<thead>
<tr>
<th></th>
<th>0 N</th>
<th>0 %</th>
<th>1-2 N</th>
<th>1-2 %</th>
<th>3-4 N</th>
<th>3-4 %</th>
<th>5-6 N</th>
<th>5-6 %</th>
<th>7 or more N</th>
<th>7 or more %</th>
<th>NA N</th>
<th>NA %</th>
<th>Mean*</th>
<th>Mean*</th>
<th>Mean*</th>
<th>Rank**</th>
</tr>
</thead>
<tbody>
<tr>
<td>How many professional articles or chapters in books have you</td>
<td>4</td>
<td>26.7</td>
<td>4</td>
<td>26.7</td>
<td>2</td>
<td>13.3</td>
<td>3</td>
<td>20.0</td>
<td>0</td>
<td>0</td>
<td>2</td>
<td>13.3</td>
<td>1.31</td>
<td>2.65</td>
<td>2.80</td>
<td>2</td>
</tr>
<tr>
<td>published in the last five years?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>How many authored books or edited books have you published in</td>
<td>9</td>
<td>60.0</td>
<td>3</td>
<td>20.0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>20.0</td>
<td></td>
<td></td>
<td>.25</td>
<td>.42</td>
<td>.40</td>
<td>18</td>
</tr>
<tr>
<td>the last five years?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>How many monographs, manuals, or reviews have you published in</td>
<td>11</td>
<td>73.3</td>
<td>1</td>
<td>6.7</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>20.0</td>
<td></td>
<td></td>
<td>.08</td>
<td>.82</td>
<td>.91</td>
<td>4</td>
</tr>
<tr>
<td>the last five years?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>How many formal presentations have you given at professional</td>
<td>2</td>
<td>13.3</td>
<td>2</td>
<td>13.3</td>
<td>2</td>
<td>13.3</td>
<td>4</td>
<td>26.7</td>
<td>3</td>
<td>20.0</td>
<td></td>
<td></td>
<td>2.31</td>
<td>3.05</td>
<td>2.99</td>
<td>17</td>
</tr>
<tr>
<td>meetings over the last five years?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>How many formal presentations have you given at other colleges</td>
<td>3</td>
<td>20.0</td>
<td>4</td>
<td>26.7</td>
<td>3</td>
<td>20.0</td>
<td>2</td>
<td>13.3</td>
<td>1</td>
<td>6.7</td>
<td></td>
<td></td>
<td>1.54</td>
<td>1.75</td>
<td>1.58</td>
<td>38</td>
</tr>
<tr>
<td>or institutions over the last five years?</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Mean range: 0=0, 1=1-2, 2=3-4, 3=5-6, 4=7 or more; “NA” (Not applicable) excluded from analysis.

**Percentile Ranking based on 47 Departments**

Graph 20

![Graph 20](image)

Graph 21

![Graph 21](image)

Graph 22

![Graph 22](image)
APPENDIX D6
Undergraduate and Graduate Advisement Procedures

Undergraduate Students

Undergraduate business students are advised by the Robinson College of Business Office of Undergraduate Academic Assistance. New students with less than 42 credit hours and students in the Academic Improvement Program are advised by the GSU Student Advisement Center in Sparks Hall. Business students with 42 or more credit hours can contact a Robinson Undergraduate Academic Advisor, available for in-office and telephone appointments and walk-in sessions. The Office is open Monday-Friday 8:30 am-5:15 pm. Advisors make transfer evaluations on a course-by-course basis for accepted students. Advisement procedures are explained in the undergraduate catalog and on the college’s Web site. An especially useful aspect of the Web site is a page with responses to frequently asked questions about applying for admission, petitioning a degree requirement or academic regulation, sequencing prerequisite courses, obtaining permission for course overloads and registering for course overflows, requesting transfer credit from other universities, auditing courses, satisfying Regents’ Test requirements, changing majors, and applying for a dual degree. For questions about accounting careers, recruitment by potential employers, career counseling, and participation in student organizations for professional development, students contact the SOA Director of Student Services. For questions about scheduling or enrolling in specific accounting major courses, students contact the administrative assistant in SOA.

Graduate Students

Graduate students are advised by the Robinson College of Business Office of Graduate Recruiting & Student Services. The services provided are explained in the catalog and on the college’s Web site. Advisors provide and process applications to master’s programs, evaluate transfer credit and apply it to degree programs, explain catalog regulations, provide academic counseling, explain GSU policies, provide programs of study for each master’s program, assist students in course selections and schedule revisions each semester, clear students for graduation, and refer students to other sources for assistance with study skills, tutoring, and other needed references. Advisement is available by telephone, at walk-in sessions, and by email. For master’s programs in SOA, a program director or coordinator advises students on program-specific matters. For the PhD Accounting Major, the Director of the Doctoral Program advises prospective and current doctoral students.
Appendix F1
Definition of Graduate Faculty and Selection Criteria

The School of Accountancy adheres to the guidelines of the Robinson College of Business for designating graduate faculty membership. The source for the following guidelines is the RCB Policies and Procedures Manual: http://robinson.gsu.edu/rcbadmin/policies-procedures/Faculty/F6.htm#VIII.

VIII. GRADUATE FACULTY MEMBERSHIP: APPOINTMENT AND REAPPOINTMENT

Consistent with the accreditation criterion of the Southern Association of Colleges and Schools (SACS) specifying that eligibility requirements for faculty members teaching graduate courses must be clearly defined and publicized, the GSU Strategic Plan calls for developing standards and guidelines for graduate faculty membership. In April 1997, the University Senate approved policies and guidelines for graduate faculty membership as contained in Section 306.07 of the GSU Faculty Handbook; the following provisions are consistent with Section 306.07.

(A) Teaching and Dissertation Assignments Requiring Graduate Faculty Membership

A faculty member must hold graduate faculty membership to be assigned to:

1. Teaching a doctoral (9000-level) course or research-oriented masters course (as identified by the academic unit), or

2. Serving as chair or member of a doctoral dissertation committee; however, a dissertation committee may include one member without graduate faculty membership in order to bring special expertise to the committee.

(B) Criteria for Appointment

Graduate faculty membership requires (1) an earned doctorate in the relevant discipline; (2) several scholarly refereed publications of significant quality during the last five years or active engagement in scholarly research as evidenced by other examples of scholarship mentioned in Section 306.07 of the GSU Faculty Handbook (when evidence of scholarship is in forms other than scholarly refereed publications, a guiding criterion will be external recognition by peers in the discipline); and (3) evidence of effective teaching in graduate courses.

(C) Initiating Review and Period of Appointment

Review for graduate faculty membership is initiated at the request of the faculty member. Appointments to the graduate faculty are for renewable terms of five years.

The review is initiated at the same time of year as promotion and tenure reviews by the head of the academic unit asking faculty who do not currently have graduate faculty membership if they wish to be considered for appointment and asking faculty whose five-year graduate faculty membership term will be expiring during the forthcoming academic year if they wish to be considered for reappointment.
Faculty who have completed the doctorate within the last five years may request non-renewable provisional graduate faculty membership for a period not exceeding five years; provisional membership does not require the formal review for regular membership described below. Provisional members may perform all assignments requiring graduate faculty membership except chairing of dissertation committees. At any year during the provisional period, the faculty member may request review for regular graduate faculty membership.

(D) Review within the Academic Unit

During the first year that this policy is in effect, the review of the candidate will be conducted by the promotion and tenure committee of the academic unit as defined in Section IV (E); in subsequent years, the review will be conducted by a subcommittee of the promotion and tenure committee of the academic unit (minimum size of three) comprised of all faculty with graduate faculty membership. Each faculty member constituting the committee in the academic unit is expected to sign a memorandum of recommendations addressed to the College review committee (as defined in Section F below). This memorandum must be responsive to the criteria for appointment to graduate faculty membership described in Section (B) above. The head of the academic unit will be responsible for transmitting the signed memorandum of recommendations plus the candidate's resume to the Dean's Office by the same date that promotion and tenure recommendations are due.

(E) Materials to be reviewed

The candidate will be expected to submit to the committee, via the head of the academic unit, the following elements of the dossier required for regular promotion and tenure reviews (see Section IV.D):

Resume organized in the sequence shown in Appendix B

Copies of all publications during the last five years

Materials documenting teaching effectiveness in graduate courses, including Student Evaluation of Instructor Profiles and other materials that go beyond the results of student evaluations, such as peer evaluations.

(F) Review at the College and University levels

The College review committee is comprised of five faculty nominated by the Faculty Affairs Committee each year with the goal of having one or more nominees be current or past members of the College promotion and tenure committee. Given the willingness of the candidates to serve, these nominations are reviewed by the Executive Committee before the appointments are announced. The appointed committee reviews the candidate's resume and signed memorandum of recommendations from the academic unit with respect to meeting the criteria for appointment to graduate faculty membership. All five members are expected to sign a memorandum of recommendation, which will be forwarded by the Dean's Office to the Provost for final approval, no later than the end of February.
## Appendix F2
### Graduate Faculty Fall 2010

<table>
<thead>
<tr>
<th>Name</th>
<th>Rank</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Faye Borthick</td>
<td>Professor</td>
</tr>
<tr>
<td>Lawrence D. Brown</td>
<td>Professor</td>
</tr>
<tr>
<td>Nerissa C. Brown</td>
<td>Assistant professor</td>
</tr>
<tr>
<td>Xiaohua Fang</td>
<td>Assistant professor</td>
</tr>
<tr>
<td>Lynn L. Hannan</td>
<td>Associate professor</td>
</tr>
<tr>
<td>Jennifer R. Joe</td>
<td>Associate professor</td>
</tr>
<tr>
<td>Ben L. Luippold</td>
<td>Assistant professor</td>
</tr>
<tr>
<td>Tim T. Mitchell</td>
<td>Assistant professor</td>
</tr>
<tr>
<td>Siva Nathan</td>
<td>Associate professor</td>
</tr>
<tr>
<td>Arianna S. Pinello</td>
<td>Assistant professor</td>
</tr>
<tr>
<td>Galen R. Sevcik</td>
<td>Professor</td>
</tr>
<tr>
<td>Ram S. Sriram</td>
<td>Professor</td>
</tr>
<tr>
<td>Ivo Tafkov</td>
<td>Assistant professor</td>
</tr>
</tbody>
</table>
Appendix F3
Curriculum Vitae for Fulltime Faculty Members

These curriculum vitae were generated from Digital Measures, RCB’s database for maintaining faculty credentials. Only seven years of history are available in this database.

Ryan Blunck
Accountancy
Georgia State University
Email: rblunck@gsu.edu

Education

Ph D, University of Iowa, 2009.
  Major: Accounting
  Dissertation Title: Does Conservative Accounting Reduce Litigation Costs?

BS, Brigham Young University, 2003.
  Major: Accounting

MAcc, Brigham Young University, 2003.
  Major: Accounting

Professional Positions

Academic

Visiting Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 1, 2009 - Present).

TEACHING

Teaching Experience

Georgia State University
  ACCT 4410, INTRO TO FIN STAT ANAL, 6 courses.
A. Faye Borthick  
Accountancy  
Georgia State University  
(404) 413-7239  
Email: borthick@gsu.edu

Education

DBA, University of Tennessee, 1982.  
Major: Accounting

MBA, University of Tennessee, 1981.  
Major: Accounting

BS, University of Tennessee, 1970.  
Major: Mathematics

Licensures and Certifications

CPA (Certified Public Accountant), State of Tennessee. (1987 - Present).

CMA (Certified Management Accountant), Institute of Management Accountants. (1985 - Present).


Awards and Honors

American Accounting Association Teaching and Curriculum Section Research in Accounting Education Award, American Accounting Association Teaching and Curriculum Section. (August 4, 2008).

Professional Positions

Academic

Professor, School of Accountancy, Georgia State University, Atlanta, Georgia. (1994 - Present).

Director, Teaching and Learning With Technology Center, Georgia State University. (2001 - 2007).

Associate Professor, University of Tennessee. (1988 - 1994).

Assistant Professor, University of Tennessee. (1984 - 1988).

Assistant Professor, University of Georgia. (1982 - 1984).

Instructor (Computer Science), University of Tennessee. (1970 - 1974).

Professional

Faculty Resident, Ernst & Whinney, Cleveland, Ohio. (1982).

Supervisor of User Services, Computing Center, University of Tennessee. (1974 - 1982).
RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Books


Proceedings


**Other**


**Presentations Given**

Springer, C. W., Borthick, A. F., GAAE Annual Conference, "Cognitive Conflict Tasks in Accounting Predict Improvements in General Academic Achievement," Georgia Association of Accounting Educators, Macon, GA. (February 6, 2010).


Borthick, A. F., Sixth Colloquium on the Scholarship of Teaching and Learning: Evidence of Student Learning, "Generating evidence of learning from learner performance on authentic tasks," Carnegie Foundation for the Advancement of Teaching and Learning and the American Association for Higher Education, Atlanta, GA. (March 16, 2005).


Contracts, Grants and Sponsored Research

Grant


Awards and Honors

American Accounting Association Teaching and Curriculum Section Research in Accounting Education Award, American Accounting Association Teaching and Curriculum Section. (August 4, 2008).

Research in Progress

"Cognitive Conflict Tasks in Accounting Courses Predict" Effects of simulations on 4210 and 4010 and gpa changes in senior year

"Improving Success Rates for Principles of Accounting Students: Ultra Short Tutorials for Motivating Effort to Improve Performance" Work tracking effects of tutorials in 2102

TEACHING

Teaching Experience

Georgia State University
ACCT 4310, AC INFORMATION SYSTEMS, 8 courses.
ACCT 8630, IT AUDITING, 3 courses.

Directed Student Learning

Dissertation Committee Member, Other (Within Georgia State University). (2008 - Present).
Advised: Carol W. Springer "Impact of math anxiety and math self efficacy on achievement,"

Dissertation Committee Member, Computer Information Systems. (2008).
Advised: Anthony O. Vance "Trust in information systems: Artifacts, the effect of trust on user adoption of anonymizing systems, and free accountability,"

Awards and Honors

American Accounting Association Information Systems Mid-Year Meeting Outstanding Accounting Information System Case Award, American Accounting Association. (January 9, 2010).


SERVICE

Department Service

Chair, AACSB Accreditation Maintenance Committee, School of Accountancy. (2008 - Present).

Chair, Assessment Committee, School of Accountancy. (2008 - Present).

College Service

Chair, Learning Outcome Assessment Data Committee. (2004 - Present).


University Service

Member, University Senate Committee on Academic Programs, Academic Program Review. (2005 - Present).

Member, University Senate Budget Committee. (2004 - Present).

Member, University Senate Committee on Academic Programs. (1998 - Present).

Member, University Senate. (1998 - Present).

Member, University Senate Committee on Academic Programs, Academic Program Review, Subcommittee for the Department of History. (2008).
Professional Service

Member, AAA IS Section Research and Publications Committee. (2007 - Present).

Member, Editorial Review Board, Accounting Horizons. (2006 - Present).

Member, Editorial Review Board, Issues in Accounting Education. (2001 - Present).


Member, Editorial Review Board, Advances in Accounting. (1989 - Present).


Associate Editor, Issues in Accounting Education. (2004 - 2007).


Reviewer, American Accounting Association Southeastern Regional Meeting. (2002).


Reviewer, American Accounting Association Southeastern Regional Meeting. (1999).


Editor, Newsletter, University of Tennessee Computing Center Newsletter. (1971 - 1980).

**Professional Memberships**

American Institute of Certified Public Accountants. (1996 - Present).
Institute of Internal Auditors. (1994 - Present).
Institute of Management Accountants. (1984 - Present).

**Development Activities Attended**

Seminar, "Faculty research seminars," Georgia State University School of Accountancy. (December 5, 2008).
Seminar, "Southeast Summer Accounting Research Colloquium," Georgia State University. (June 20, 2008).
Seminar, "AACSB Maintenance of Accreditation Seminar," AACSB. (February 9, 2008).
Lawrence D. Brown
Accountancy
Georgia State University
(404) 413-7205
Email: ldb@gsu.edu

Education

Ph D, University of Rochester, 1975.
   Major: Business Economics, Finance and Accounting

MBA, University of Chicago, 1970.
   Major: Economics, Finance and Quantitative Methods

BS, University of Buffalo, 1968.
   Major: Accounting

Awards and Honors

Distinguished Alumni Professor Award, Georgia State University. (2004).

Faculty Recognition Award, Georgia State University/ J. Mack Robinson College of Business Board of Advisors. (2002).

Faculty Recognition Award, Georgia State University/ J. Mack Robinson College of Business. (2000).

Outstanding Alumnus Award, Zeta Theta Chapter of Beta Alpha Psi. (1986).

Professional Positions

Academic

Distinguished Professor of Accountancy, J. Mack Robinson College of Business, Georgia State University. (2001 - Present).

Controllers RoundTable Research Professor, J. Mack Robinson College of Business, Georgia State University. (1997 - 2001).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Refereed Journal Articles, Professional/Trade Journal


Presentations Given

Brown, L. D., Conference on Financial Economics and Accounting, Rutgers University, Newark, NJ. (November 2009).

Brown, L. D., University of Wisconsin, University of Wisconsin, Madison, WI. (October 2009).

Brown, L. D., University of Toronto, University of Toronto, Toronto. (September 2009).


Brown, L. D., Second Annual Conference on Corporate Governance and Fraud Prevention, George Mason University, Fairfax, Virginia. (May 2009).

Brown, L. D., Tel Aviv Accounting Conference, Tel Aviv, Israel. (2008).

Brown, L. D., Louisiana State University, Baton Rouge. (September 2008).

Brown, L. D., Midsouth Doctoral Consortium, University of Memphis, Memphis. (February 2008).


Brown, L. D., McMaster University, Hamilton, Ontario, Canada. (March 2007).

Awards and Honors

Faculty Recognition Award, Georgia State University/ J. Mack Robinson College of Business Board of Advisors. (2002).

Faculty Recognition Award, Georgia State University/ J. Mack Robinson College of Business. (2000).

Intellectual Contributions in Submission

Other

Brown, L. D., Pinello, A. S., Skaife, H. Internal Control and Earnings Surprises..

Brown, L. D., huang, k. Recommendation-Forecast Consistency..

Brown, L. D., Lee, Y. The Impact of SFAS 123R on Changes in Option-Based Compensation..

Brown, L. D., Lee, Y. The Relation between Corporate Governance and CEOs' Equity Grants..

TEACHING

Teaching Experience

Georgia State University
ACCT 9100, SEMINAR IN CRITICAL ANALYSIS, 10 courses.
ACCT 9400, SEM IN FIN AC RESEARCH, 3 courses.

Directed Student Learning

Dissertation Committee Member, Accountancy. (2009).
Advised: Andrew Newman
Dissertation Committee Chair. (2006).
   Advised: Marcus L. Caylor "How Do Firms Use Discretion in Deferred Revenue?"

Dissertation Committee Member. (2004).

Dissertation Committee Member. (2004).
   Advised: Lynn Jones "Reinsurance: Subnational, National, and Multinational Tax Motivations,"

Dissertation Committee Chair. (2003).
   Advised: Emad Mohd "The Impact of Accounting for Internally Generated Intangibles on Information Asymmetry,"

Dissertation Committee Chair. (2002).
   Advised: Ping Zhou "The Impact of Arbitrage Costs and Earnings Forecast Accuracy on the Predictive Power of Value to Price Ratios,"

Awards and Honors

SERVICE

Department Service
   Pre-tenure Cumulative Review Committee for Tenure Track Faculty. (2006 - Present).
   Member, PhD Program Committee. (1998 - Present).
   Chair, Promotion & Tenure Committee. (2005 - 2009).
   Member, Promotion & Tenure Committee. (1998 - 2005).

College Service
   Promotion and Tenure Committee. (September 2009 - Present).
   SOA Director Search Committee. (2008 - Present).
   Member, Graduate Faculty Membership Review Committee. (2004 - Present).
   Member, College Dean Triennial Evaluation Committee. (2007).
   Member, Research Program Committee. (2002 - 2004).
   Member, Search Committee for Director, School of Accountancy. (2003).

University Service
   Member, Senate Research Committee. (1998 - 2000).
**Professional Service**


City University of New York-Baruch College. (2009).

FARS Program Committee for AAA Meeting. (2009).


Georgetown University. (2009).


External Reviewer, Bentley College. (2008).


University of Iowa. (2008).


External Reviewer, Purdue University. (2007).

External Reviewer, Santa Clara University. (2007).
External Reviewer, Southern Methodist University. (2007).
External Reviewer, Texas A&M University. (2007).
External Reviewer, University of South Carolina. (2007).
Member, Resident Faculty - 2006 Doctoral Consortium. (2006).
External Reviewer, Seaton Hall University. (2006).
External Reviewer, University of Colorado. (2006).
Chair, American Accounting Association Wildman Award Committee. (2004 - 2005).
External Reviewer, Penn State University. (2004).
External Reviewer, Purdue University. (2004).
External Reviewer, University of Houston. (2004).
External Reviewer, University of Toronto. (2004).
External Reviewer, Purdue University. (2003).
External Reviewer, Rice University. (2003).
External Reviewer, Cornell University. (2002).
External Reviewer, Fordham University. (2002).
External Reviewer, Rutgers University. (2002).
External Reviewer, Santa Clara University. (2002).
External Reviewer, University of Notre Dame. (2002).
External Reviewer, University of Texas. (2002).

Public Service
Media Contributions

Internet


Guardian.co.uk. (April 21, 2009).

Business Week Online. (April 17, 2009).


Magazine

Atlanta Business Chronicle. (April 7, 2006).

Newspaper

USA Today. (April 22, 2009).

Associate Press. (April 21, 2009).

San Francisco Chronicle. (April 19, 2009).


Radio

WABE Radio. (December 7, 2006).
Nerissa C. Brown  
Accountancy  
Georgia State University  
(404) 413-7204  
Email: nbrown@gsu.edu

**Education**

Ph D, University of Maryland, Robert H. Smith School of Business, 2005.  
Major: Accounting

**Professional Positions**

**Academic**

Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 16, 2010 - Present).

Assistant Professor of Accounting, University of Southern California, Marshall School of Business. (July 2005 - June 2010).

**Professional**


**RESEARCH**

**Published Intellectual Contributions**

**Book Chapters**


**Presentations Given**

Brown, N. C., Annual Meetings, "Analyst recommendations, mutual fund herding, and overreaction in stock prices," American Finance Association (AFA), Atlanta, GA. (January 2010).


Brown, N. C., University of Texas at Dallas, Dallas, TX. (December 2009).


Brown, N. C., Ohio State University. (November 2009).

Brown, N. C., University of Colorado - Boulder, Boulder, CO. (October 2009).

Brown, N. C., Annual Meetings, "Do managers use pro forma earnings disclosures to cater to investor sentiment?," American Accounting Association (AAA), New York, NY. (August 2009).

Brown, N. C., University of Arizona. (February 2009).


**Intellectual Contributions in Submission**

**Refereed Journal Articles**


**SERVICE**

**Department Service**


**College Service**

Interview Panel Member, USC Marshall Undergraduate Merit Scholarship. (2008).

**University Service**

Member, Leventhal School Undergraduate Committee. (2008 - 2009).

**Professional Service**

Reviewer, AAA FARS Mid-year Meetings. (2009 - 2010).


Reviewer, AAA FARS Mid-year Meetings. (2007).

Reviewer, AAA FARS Mid-year Meetings. (2006).

**Professional Memberships**


**Media Contributions**

**Internet**

TheStreet.com. (May 6, 2008).

**Magazine**

Institutional Money. (November 2008).

**Newspaper**

Crain's New York Business. (June 28, 2009).


Kris J. Clark  
Accountancy  
Georgia State University  
(404) 413-7208  
Email: kjclark@gsu.edu

Education

MAcc, University of Arizona, 2001.  
Major: Accounting

BA, University of Northern Iowa, 1982.  
Major: Accounting

Licensures and Certifications

Certified Public Accountant, Arizona State Board of Accountancy.

Professional Positions

Academic
Instructor, Georgia State University, School of Accountancy. (August 2002 - Present).

Professional
South Central Bell, Birmingham, Alabama. (November 1987 - May 1988).
Controller, American Society for Reproductive Medicine, Birmingham, Alabama. (April 1986 - August 1987).

Consulting
Academic, Center for Teaching & Learning, Georgia State University. (December 2009 - Present).

RESEARCH

Presentations Given

Contracts, Grants and Sponsored Research

Grant
Clark, Kris J., "Audience Response System," Sponsored by GSU Technology Fees, Georgia State University, $38,616.00.
Clark, Kris J., "Retention Promotion and Graduation Grants," Sponsored by Georgia State University, Georgia State University, $7,500.00.

TEACHING

Teaching Experience

Georgia State University
ACCT 2101, PRIN OF ACCT I, 197 courses.

Non-Credit Instruction

Certification, CFA Society of Atlanta, 30 participants. (March 2008 - Present).

Seminar, Intercontinental Hotels Group, 25 participants. (October 2008).

Awards and Honors

Faculty Recognition Award in Teaching, J. Mack Robinson College of Business. (2007).

Beta Alpha Psi Faculty Member of the Year, GSU's Beta Alpha Psi Chapter. (2005).

School of Accountancy Teacher of the Year, GSU School of Accountancy. (2005).

SERVICE

Department Service

Chair, Scholarships and Awards Committee, School of Accountancy, Robinson College of Business. (July 2005 - Present).

SOA Director Search Committee. (December 2008 - May 2009).

Member, NTT Recruiting Committee, School of Accountancy, Robinson College of Business. (August 2006 - May 2009).

College Service

Member, Undergraduate Program Council, Robinson College of Business. (2004 - Present).

Professional Service

Secretary, GSCPA Atlanta Chapter. (June 2006 - June 2008).


Member, Education Committee, GSCPA Atlanta Chapter. (October 2003 - June 2007).

Professional Memberships

American Accounting Association.

Georgia Society of CPAs.
Georgia Association of Accounting Educators. (February 2007 - Present).

Atlanta Chapter of the Georgia Society of CPAs. (August 2003 - Present).

Development Activities Attended

Continuing Education Program, "Managing Time, Stress, and Burnout," Georgia Society of CPAs. (December 2009).


Madeline A. Domino  
Accountancy  
Georgia State University  
(404) 413-7210  
Email: mdomino@gsu.edu

**Education**

- Post Doctoral Studies, University of Central Florida, Dixon School of Accounting, 2008.  
  Major: Accounting
- Ph D, University of South Florida, 2006.  
  Major: Business Administration  
  Supporting Areas of Emphasis: Major: MIS / Minor: Accounting (Auditing)
- MPH, University of South Florida, 1995.  
  Major: Health Care Administration
- MBA, University of South Florida, 1988.  
  Major: Accounting / Management
- Stonier Graduate School of Banking, University of Maryland, 1985.
- BS, Florida State University, 1975.  
  Major: Accounting

**Licensures and Certifications**

- Certified Public Accountant, Board of Accountancy. (October 1987 - Present).

**Professional Positions**

**Academic**

- Clinical Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 11, 2008 - Present).
- Visiting Faculty, College of Business, University of South Florida. (2006 - 2008).

**Professional**

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Proceedings


TEACHING

Teaching Experience

Georgia State University
  ACCT 4110, FIN ACCT AND REPORTING, 9 courses.
  ACCT 4112, INTERMED ACCOUNTING II, 1 course.
  ACCT 8700, FINANCIAL/BUSINESS ANALY, 1 course.

SERVICE

Department Service

School of Accountancy Awards Committee. (December 2009 - Present).

Member, School of Accountancy Recruiting Committee. (December 2009 - Present).

College Service

Member, Undergraduate College of Business. (January 2009 - Present).
**Professional Memberships**

American Accounting Association.

Financial Executives Networking Group.

Nominee for CPE Committee, confirmed, Florida State Board of Accountancy, CPE Committee member.


**Development Activities Attended**

Tutorial, "One hour session with Harvey Brightman," Georgia State University.

Continuing Education Program, "Southeast Summer Accounting Research Conference," Georgia State University. (July 17, 2009).

Xiaohua Fang
Accountancy
Georgia State University
Email: xfang@gsu.edu

Education

Ph D, Rotman School of Management, University of Toronto, 2010.
Major: Accounting

Awards and Honors

Research Grant, AIC Institute for Corporate Citizenship, Rotman School of Management. (2008).

Professional Positions

Academic
Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 16, 2010 - Present).

Professional

RESEARCH

Presentations Given


Awards and Honors

Research Grant, AIC Institute for Corporate Citizenship, Rotman School of Management. (2008).
Chris J. Fenn
Accountancy
Georgia State University
(404) 413-7209
Email: fenncpas@bellsouth.net

Education

MTx, Georgia State University, 1993.

MBA, University of Michigan, 1980.
   Major: Strategic Planning and Corporate Finance

BBA, University of Notre Dame, 1975.
   Major: Commerce and Business Administration
   Supporting Areas of Emphasis: Accounting

Licensures and Certifications


Certified Public Accountant, AICPA. (1982 - Present).

Professional Positions

Academic

Lecturer, Certified Financial Planning Program, University of Georgia. (2006 - Present).

Instructor, J. Mack Robinson College of Business, Georgia State University. (June 14, 1999 - Present).

Full-time faculty member, Georgia State University. (1994 - Present).

Professional

CEO, American Capital Corporation. (1986 - Present).

CPA Exam Writer, AICPA. (May 2010 - July 2010).


Consulting

For Profit Organization, Various clients/CEO, American Capital Corporation, Atlanta, GA. (1986 - Present).
RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Refereed Journal Articles, Professional/Trade Journal


Books


Book Chapters


Other

Fenn, C. J. (2010). Chapter 4: Legal Environment Affecting Audits; Chapter 11: Completing the Audit and Reporting; Chapter 16: Other Types of Engagement. *Wiley*(First), 960.  


Contracts, Grants and Sponsored Research

Contract

Fenn, Christopher J. (Principal), "Consultant Services Agreement," Sponsored by University of Georgia, Terry College of Business, State, $5,000.00. (January 2009 - April 2009).

Fenn, Christopher J. (Principal), "Consultant Services Agreement," Sponsored by University of Georgia, Terry College of Business, State, $15,000.00. (March 2008 - December 2008).

Fenn, Christopher J. (Principal), "Consulting Services Agreement," Sponsored by University of Georgia, Terry College of Business, State, $15,000.00. (March 2007 - December 2007).

Fenn, Christopher J. (Principal), "Consulting Services Agreement," Sponsored by University of Georgia, Terry College of Business, State, $5,000.00. (October 2006 - December 2006).

Teaching Experience

Georgia State University

ACCT 2102, PRIN OF ACCT II, 1 course.

ACCT 4390, CASE STUDIES IN TAXATION, 4 courses.

ACCT 4510, INTRO FED INCOME TAXES, 37 courses.
ACCT 4610, ASSURANCE SERVICES, 2 courses.
MBA 8025, FIN STATEMENT ANALYSIS, 2 courses.
MBA 8115, MGR CTRL & COST SYSTEMS, 2 courses.
PMBA 8025, FINANCIAL STATEMENT ANAL, 1 course.
PMBA 8115, MGR CTRL & COST SYSTEMS, 2 courses.
TX 8390, ADV CASES STUDIES IN TAX, 4 courses.
TX 8510, ISSUES IN INDIVIDUAL TAX, 2 courses.

Awards and Honors

"Crystal Apple" Outstanding MBA Teaching Award, MBA Program. (April 23, 2009).
Instructional Effectiveness Award, Georgia State University Center for Teaching and Learning. (March 2007).
Outstanding Faculty Member, Beta Alpha Psi. (January 2007).

SERVICE

Professional Memberships

Member, American Society of Certified Public Accountants. (1982 - Present).

Development Activities Attended


Media Contributions

Magazine

Georgia Trend. (December 2007).

Newspaper
Denver Post. (March 16, 2003).

TV

CNN. (August 2005).
Ron N. Guymon
Accountancy
Georgia State University
(404) 413-7236
Email: rguymon@gsu.edu

Education

Ph D, University of Iowa, 2008.
  Major: Accounting
  Dissertation Title: The Effect of Explanations and Monetary Incentives on Effort Allocation Decisions.
  Chair: Ramji Balakrishnan

BBA, Brigham Young University, 2002.
  Major: Accounting

MAcc, Brigham Young University, 2002.
  Major: Accounting

Awards and Honors

Center for the Economic Analysis of Risk. (April 26, 2010).


Professional Positions

Academic

Clinical Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 16, 2010 - Present).

RESEARCH

Published Intellectual Contributions

Journal Articles


Presentations Given


Guymon, R., Queen's University Workshop, Queen's University, Kingston, Ontario, Canada. (March 2009).

Guymon, R., Georgia State University Workshop, Georgia State University, Atlanta, GA. (February 2009).

Guymon, R., Indiana University Workshop, Indiana University, Bloomington, IA. (February 2009).

Guymon, R., University of Pittsburgh Workshop, University of Pittsburgh, Pittsburgh, PA. (February 2009).
Guyman, R., Washington University, St. Louis. (2008).
Guyman, R., Wayne State University. (2008).
Guyman, R., University of Iowa Workshop, University of Iowa, Iowa City, IA. (March 2008).
Guyman, R., University of Iowa Workshop, University of Iowa, Iowa City, IA. (August 2006).

Contracts, Grants and Sponsored Research

Grant

Guyman, Ronald (Principal), Mitchell, W. Timothy (Co-Principal), "Grant to study research related to risk," Sponsored by Center for the Economic Analysis of Risk, Local, $3,600.00.


Awards and Honors

Center for the Economic Analysis of Risk. (April 26, 2010).

Research in Progress

"The Impact of Instruction Choices on Comprehension in Intermediate Cost Accounting" (On-Going)

"The Motivating Influence of Strategy" (On-Going)

TEACHING

Teaching Experience

Georgia State University
ACCT 4210, COST/MANAGERIAL AC, 6 courses.

SERVICE

Department Service

Faculty Co-advisor, Beta Alpha Psi Student Organization. (May 2010 - Present).

Professional Service


**Professional Memberships**

Institute of Management Accountants. (April 2008 - Present).

American Accounting Associations. (August 2006 - Present).

**Development Activities Attended**


Conference Attendance, "BYU Accounting Symposium," Brigham Young University. (October 2008).


Conference Attendance, "BYU Accounting Symposium," Brigham Young University. (October 2006).


Conference Attendance, "BYU Accounting Symposium," Brigham Young University. (October 2005).
Lynn L. Hannan  
Accountancy  
Georgia State University  
(404) 413-7212  
Email: rhannan@gsu.edu

Education

Ph D, University of Pittsburgh, 2000.  
Major: Accounting  
Supporting Areas of Emphasis: Experimental Economics

BA, University of Pittsburgh, 1991.  
Major: English Literature

BS, Duquesne University, 1981.  
Major: Accounting

Licensures and Certifications


Awards and Honors


Doctoral Consortium Resident Faculty Award, American Accounting Association. (2005).


McLaughlin Prize for Research in Accounting Ethics. (2003).

Professional Positions

Academic

Associate Professor, Robinson College of Business, Georgia State University. (2006 - Present).

Assistant Professor, Robinson College of Business, Georgia State University. (2000 - 2006).

Military


Professional


RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Book Chapters


Presentations Given

Hannan, R. L., University of Pittsburgh, "Information Acquisition and Honesty in Managerial Reporting," Pittsburgh, PA. (January 2010).


Hannan, R. L., Church, B., Kuang, J., 2010 Research and Case Conference, "Information Acquisition and Honesty in Managerial Reporting," Management Accounting Section of AAA, Seattle. (January 8, 2010).


Contracts, Grants and Sponsored Research

Grant


Hannan, Rebecca L., Bryan Church (Co-Principal), Jason Kuang (Co-Principal), "Truthful reporting: An application to capital budgeting in entrepreneurial firms," Sponsored by Georgia Research Alliance, Private, $12,500.00. (2009 - 2010).

Intellectual Contributions in Submission

Refereed Journal Articles

Coats, J. C., Hannan, R. L., Rankin, F. W., Towry, K. L. Behavior in Ultimatum Games with Multiple Proposers. **Economics Letters**.

Research in Progress

"Contract Framing and Employee Effort" (On-Going)

"Relative Performance Feedback and Effort Allocation" (On-Going)

TEACHING

Teaching Experience

**Georgia State University**

ACCT 4210, COST/MANAGERIAL AC, 16 courses.
ACCT 9100, SEMINAR IN CRITICAL ANALYSIS, 5 courses.
ACCT 9300, SEM IN MANAGERIAL AC, 2 courses.
ACCT 9900, READING SEM IN AC, 1 course.
GMBA 8115, MGR CONTDL AND COSTING SYS, 2 courses.
MBA 8110, COST ANALYSIS, 1 course.
MBA 8210, MGT CONTROL SYSTEMS, 1 course.

Directed Student Learning

Supervised Portfolios or Projects, Accountancy. (2009).
    Advised: Ellen Best "Corporate Social Responsibility and Employee Effort,"

Dissertation Committee Chair, Accountancy. (2008 - 2009).
    Advised: Andrew Newman

Dissertation Committee Member. (2006).
    Advised: Marcus Caylor

Dissertation Committee Member, Other (Outside Georgia State University). (2005).
    Advised: Xi (Jason) Kuang
SERVICE

Department Service

Coordinator, Coordinator, SOA Doctoral Program. (2006 - Present).
Member, SOA Doctoral Program Committee. (2004 - Present).
Member, Scholarships & Awards Committee, SOA. (2001 - Present).
Member, SOA Director Search Committee. (2008 - 2010).
Member, SOA Faculty Search Committee. (2009).
Member, SOA Faculty Search Committee. (2008).
Member, SOA Director Search Committee. (2006).
Member, SOA Faculty Search Committee. (2006).
Chair, SOA Scholarships & Awards Committee. (2004 - 2005).
Department Liaision, SOA Faculty Liaison to GSU Pullen Library. (2001 - 2005).
SOA Director Search Committee. (2002).

College Service

Committee member, CEAR Advisory Committee. (2009 - Present).
Member, Robinson College of Business/ Doctoral Program Committee. (2006 - Present).

University Service

Advisor, Georgia State University/ Student Bowling Club. (2007 - Present).
Treasurer, Georgia State University Federal Credit Union Board. (2005 - 2006).
Member, Georgia State University/ Federal Credit Union Board. (2004 - 2006).

Professional Service

Editorial Board Member, Contemporary Accounting Research. (2010 - Present).
Member, Selection Committee, McLaughlin Prize for Research in Accounting Ethics. (2004 - Present).
Conference paper review, AAA - ABO Section. (February 2010).
Conference paper review, AAA - MAS Section. (February 2010).
Manuscript review, Contemporary Accounting Research. (February 2010).
Manuscript review, Journal of Management Accounting Research. (February 2010).
Ad hoc reviewer, Review of Accounting Studies. (February 2010).
Discussant, AAA Management Accounting Section, Seattle, Washington. (January 2010).
AAA ABO Section Nominating Committee. (2009).
Manuscript reviewer, AAA ABO Section. (2009).
Manuscript reviewer, AAA Management Accounting Section. (2009).
Promotion and Tenure review letter, Cornell University School of Hospitality. (2009).
Chair, Best Dissertation Award Committee, AAA Management Accounting Section. (2008 - 2009).
Member, Executive Committee, American Accounting Association Management Accounting Section. (2005 - 2009).
Discussant, AAA Management Accounting Section. (January 2009).
Presenter, AAA MAS Doctoral Colloquium. (January 2009).
Manuscript reviewer, AAA ABO Section. (2008).
Reviewer, AAA Management Accounting Section. (2008).
AAA Management Accounting Section; Officers Selection Committee. (2008).
Discussant, AAA Management Accounting Section. (January 2008).
Member, Screening Committee, American Accounting Association Notable Contribution to Accounting Literature. (2007).

Co-Chair, Doctoral Consortium Committee, AAA Management Accounting Section. (2006 - 2007).


Chair, Annual Research Conference Committee, AAA Accounting, Behavior and Organizations Section. (2005).

Member, Doctoral Consortium Committee, AAA Management Accounting Section. (2005).

Member, Doctoral Consortium Committee, American Accounting Association. (2004 - 2005).


Member, Annual Research Conference Committee, American Accounting Association Accounting, Behavior and Organizations Section. (2004).


Member, Executive Committee, American Accounting Association Management Accounting Section. (2003).

Chair, Research Program, AAA Management Accounting Section. (2003).


Professional Memberships

Canadian Academic Accounting Association. (May 2003 - Present).


Development Activities Attended


Conference Attendance, "Research In Accounting Studies Conference." (October 8, 2009 - October 10, 2009).


Jennifer R. Joe
Accountancy
Georgia State University
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Email: jJoe@gsu.edu

Education

Ph D, University of Pittsburgh, 1999.
   Major: Accounting

BBA, Bernard M. Baruch College, 1986.
   Major: Accounting

Licensures and Certifications


Professional Positions

Academic

   Associate Professor, Georgia State University. (2007 - Present).

   Assistant Professor, Georgia State University. (2000 – 2007).

   Assistant Professor, Boston College. (August 1999 - July 2000).

Professional


RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


**Presentations Given**


**Contracts, Grants and Sponsored Research**

**Grant**

Joe, Jennifer R. (Co-Principal), "Does Context Influence Auditors' Fair Value Judgments?," Sponsored by Center for Audit Quality, Federal, $33,000.00. (July 2009 - Present).

**Research in Progress**

"Apology vs. Denial - Do managerial responses to negative events matter?" (Planning)
A study examining how apologizing / blame impacts investor choice.

"Auditor-Client Negotiations on Integrated Audits - Are Detected Internal Control Deficiencies a Game Changer?" (Planning)
A study on Auditor / Client Negotiations.

"Increasing Tax Preparer's Effectiveness and Efficiency in Tax Provision" (On-Going)
This study explores the use of a systems thinking model to improve tax preparer learning on the corporate tax provision tax.
"Judging Financial Expert Legal liability" (On-Going)
The purpose of this study is to examine the possible litigation exposure for a firm and/or its directors when a financial statement user brings a negligence claim against a FE for an accounting related loss. Based on prior psychological research, we develop a model that predicts that jurors’ likelihood to hold FEs legally responsible is dependent on the specific qualifications of the FE and the extent of ex ante disclosures in the firm’s proxy statement about the FE’s qualifications. We will experimentally test these predictions using mock jurors’ evaluations of FE standard of care and responsibility in a claim arguing that the FE should have prevented a material misstatement from occurring.

**TEACHING**

**Teaching Experience**

**Georgia State University**
ACCT 2101, PRIN OF ACCT I, 4 courses.
ACCT 4610, ASSURANCE SERVICES, 16 courses.
ACCT 9200, SEM IN AUDITING RESEARCH, 1 course.
MBA 8810, GOVERNANCE PERF ANALYSIS, 3 courses.

**Non-Credit Instruction**

Seminar, SOA, 1 participant. (May 2008 - November 2008).

**Directed Student Learning**

Dissertation Committee Member, Accountancy.
Advised: Julie Petherbridge "How does engagement risk and the focus of the PCAOB inspection process influence auditors’ internal audit reliance decisions?"

Other, Accountancy.
Advised: Diego Castiblanco "KPMG FDL Scholar,"

Dissertation Committee Member. (2004).

**SERVICE**

**Department Service**

Recruit Director for the SOA, SOA Chair Search. (August 2008 - Present).

Recruit TT and NTT candidates for SOA, SOA Faculty Recruiting. (August 2008 - Present).

Faculty Advisor, NATIONAL ASSOCIATION OF BLACK ACCOUNTS - GSU CHAPTER. (August 2007 - Present).


**College Service**

RCB Honors Program. (August 2008 - Present).
**Professional Service**


Conference Chair, Auditing Section of the American Accounting Association Conference Planning Committee. (August 2008 - July 2010).

Secretary, American Accounting Association ABO Section. (2007 - 2009).


Vice Chair, American Accounting Association Auditing Section Mid Year Meeting. (2008).

Member, American Accounting Association Auditing Section Notable Contributions Committee. (2006 - 2007).


Member, American Accounting Association Auditing Section Communication Committee. (2003 - 2006).


Member, American Accounting Association New Faculty Consortium Committee. (2005).

Program Chair, American Accounting Association Annual Meeting ABO Section. (2005).

Assistant Program Chair, American Accounting Association Annual Meeting ABO Section. (2004).


Co-Chair, American Accounting Association Diversity Section Research Committee. (2004).


Discussant, American Accounting Association Audit Midyear Meeting. (2002).


Reviewer, American Accounting Association Southeastern Meeting. (2002).

Member, American Accounting Association Minority Faculty Development Committee. (1999 - 2000).
Professional Memberships

Secretary/Treasurer - ABO Section, American Accounting Association.

Development Activities Attended

Workshop, "Critical Thinking Through Writing," GSU.

Ben L. Luippold  
Accountancy  
Georgia State University  
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Email: bluippold@gsu.edu

**Education**

- Ph D, University of Massachusetts, 2009.  
  Major: Accounting

  Major: Business Administration  
  Supporting Areas of Emphasis: Accounting

**Awards and Honors**

- 2010 Audit Section Midyear Meeting Best Paper Award, American Accounting Association - Auditing Section. (January 16, 2010).

- Inductee, Beta Gamma Sigma. (April 25, 2008).

- Doctoral Colloquium Fellow, Accounting and Finance Association of Australia and New Zealand (AFAANZ). (July 2007).

- Doctoral Consortium Fellow, American Accounting Association. (June 2007).

- Graduate Scholarship, Isenberg School of Management, Accounting and Information Systems. (April 19, 2007).

**Professional Positions**

**Academic**

- Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 10, 2009 - Present).

**Professional**


**RESEARCH**

**Presentations Given**


Luippold, B., AFAANZ Doctoral Colloquium, "The Examination of Information Clarity on Hypothesis Generation and Evaluation during Analytical Procedures (Proposal)," Accounting and Finance Association of Australia and New Zealand, Gold Coast, Queensland, Australia. (July 2007).

Awards and Honors

2010 Audit Section Midyear Meeting Best Paper Award, American Accounting Association - Auditing Section. (January 16, 2010).

Inductee, Beta Gamma Sigma. (April 25, 2008).

Doctoral Colloquium Fellow, Accounting and Finance Association of Australia and New Zealand (AFAANZ). (July 2007).

Doctoral Consortium Fellow, American Accounting Association. (June 2007).

Graduate Scholarship, Isenberg School of Management, Accounting and Information Systems. (April 19, 2007).

Intellectual Contributions in Submission

Refereed Journal Articles


Research in Progress

"Apology vs. Denial - Do managerial responses to negative events matter?" (Planning)
A study examining how apologizing / blame impacts investor choice.

"Audit Partner Salience and it's Impact on the Contagion Effects of Accounting Restatements" (On-Going)
The PCAOB is considering a proposed rule that would require audit partner signatures on all audit reports. Our study seeks to determine if this salience would result in a contagion effect of restating firms.

"Auditor-Client Negotiations on Integrated Audits - Are Detected Internal Control Deficiencies a Game Changer?" (Planning)
A study on Auditor / Client Negotiations.

"The Effectiveness of Good Cop / Bad Cop Tactics in Auditor-Client Negotiation" (Planning)
The study examine the relative effectiveness of various derivations of good cop / bad cop in auditor client negotiations.

TEACHING

Teaching Experience
Georgia State University
ACCT 4610, ASSURANCE SERVICES, 3 courses.

Non-Credit Instruction
Seminar, 5 participants. (August 2009 - December 2009).

Awards and Honors
Doctoral Institute Fellow, Organization Behavior Teaching Society. (June 2008).
College Outstanding Teaching Assistant Award, Isenberg School of Management. (April 2008).

SERVICE
College Service
Presenter, RCB PhD Fellows Lunch and Learn Panel. (November 2009).

Professional Service
Reviewer, American Accounting Association (AAA), San Francisco, CA. (February 2010).
Moderator, American Accounting Association (AAA), Auditing Section, San Diego, CA. (January 2010).
Reviewer, American Accounting Association (AAA), Auditing Section, San Diego, CA. (October 2009).
Discussant, Stefaniak and Houston, American Accounting Association (AAA), Accounting, Behavior & Organization, Seattle, WA. (October 2009).
Reviewer, American Accounting Association (AAA), Accounting, Behavior & Organization, Seattle, WA. (August 2009).
Moderator, American Accounting Association (AAA), Accounting, Behavior and Organizations (ABO) Midyear Meeting, Providence, RI. (October 2008).
Discussant, Osman, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Meeting, Gold Coast. (July 2007).
Discussant, Salmon and Carson, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Meeting, Gold Coast. (July 2007).


Discussant, Agbejule, American Accounting Association (AAA) – Northeast Regional Midyear Meeting, Portsmouth, NH. (April 2006).

Professional Memberships


Development Activities Attended

Conference Attendance, "New Faculty Consortium," AAA & Ernst & Young. (February 4, 2010 - February 6, 2010).


Conference Attendance, "ABO Midyear Meeting," AAA - ABO Section. (October 2009).

Workshop, "Internal Grants Workshop," Georgia State University. (October 2009).

Workshop, "New Faculty Luncheon," Center for Teaching and Learning (GSU). (September 2009).

Media Contributions

Internet

Web CPA. (April 22, 2010).

Magazine

CFO Magazine. (March 1, 2010).
Tim T. Mitchell  
Accountancy  
Georgia State University  
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Email: tmitchell@gsu.edu

Education

Ph D, University of Kentucky, 2008.

BS, Auburn University, 1987.  
Major: Business Administration  
Supporting Areas of Emphasis: Accounting

Licensures and Certifications

Certified Public Accountant, Alabama State Board of Public Accountancy. (June 1989 - Present).

Professional Positions

Academic

Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 11, 2008 - Present).


Professional


Vice President, Financial Manager - Alabama Banking, AmSouth Bank, Birmingham, Alabama.  
(December 1996 - May 1998).

Accounting Manager, Budgeting & Forecasting, Compass Bancshares, Inc., Birmingham, Alabama.  
(February 1995 - December 1996).


Staff Accountant, Audit Division, Ernst & Young. (June 1987 - April 1990).
RESEARCH

Published Intellectual Contributions

Other


Presentations Given


Contracts, Grants and Sponsored Research

Grant

Guyman, Ronald (Principal), Mitchell, W. Timothy (Co-Principal), "Grant to study research related to risk," Sponsored by Center for the Economic Analysis of Risk, Local, $3,600.00.

Research in Progress

"Beliefs about Accountants’ Risk Tendencies and their Effect on the Integration of Accountants’ Advice regarding Expenditure Decisions" (On-Going)

"Differential Earnings Persistence and Pricing of Real Management Decisions" (Writing Results)

"Target Type’s Affect on How Information Shocks Cause Changes in Effort and the Willingness to Disclose those Information Shocks in Forecasts" (On-Going)

"The Effects of Budgets, Target Type and Social Comparison on Goal Orientation and Learning" (On-Going)
"The Motivating Influence of Strategy" (On-Going)

TEACHING

Teaching Experience

Georgia State University
ACCT 4210, COST/MANAGERIAL AC, 7 courses.

Directed Student Learning

Dissertation Committee Member, Accountancy. (April 2009).

Awards and Honors

Outstanding Teaching Assistant, Beta Gamma Sigma, University of Kentucky. (April 2007).

SERVICE

Department Service

Member, Director Search Committee. (December 2008 - May 2009).

Professional Service

Reviewer, Contemporary Accounting Research. (October 2009).


Reviewer, MAS Section, American Accounting Association Annual Meeting, New York, NY. (February 2009).

Discussant, Management Accounting Section Research and Case Conference, St. Pete Beach, FL. (January 9, 2009).

Reviewer, Accounting, Behavior & Organizations Research Conference, Providence, RI. (July 2008).

Reviewer, MAS Section, American Accounting Association Annual Meeting, Anahiem, CA. (February 2008).

Reviewer, ABO Section, American Accounting Association Annual Meeting, Anahiem, CA. (February 2008).

Public Service

City of Dunwoody - Budget Audit Committee, Dunwoody, GA. (October 2009 - October 2013).

Professional Memberships
Development Activities Attended


Conference Attendance, "Southeast Summer Accounting Research Conference," University of Georgia. (July 17, 2009).

Conference Attendance, "New Faculty Consortium," American Accounting Association and Ernst & Young. (February 5, 2009 - February 8, 2009).


Conference Attendance, "Southeast Summer Accounting Research Conference," Georgia State University. (June 20, 2008).

Siva Nathan  
Accountancy  
Georgia State University  
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Education

Ph D, SUNY at Buffalo, 1988.  
Major: Accounting

MBA, University of Rochester, 1982.  
Major: Accounting and Finance

Major: Accounting

Awards and Honors


Professional Positions

Academic

Associate Professor and Associate Director, School of Accountancy, Georgia State University. (January 2005 - Present).

Associate Professor, School of Accountancy, Georgia State University. (August 1999 - Present).

Visiting Associate Professor, Goizueta Business School, Emory University. (August 2000 - July 2001).

Assistant Professor, School of Accountancy, Georgia State University. (September 1993 - July 1999).

Assistant Professor, Department of Accounting, Michigan State University. (September 1987 - August 1993).

Professional

Manager, Patient Support Services, Strong Memorial Hospital, Rochester, NY. (September 1981 - August 1983).
RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Refereed Journal Articles, Professional/Trade Journal


Presentations Given


Awards and Honors


Research in Progress

"A Descriptive Analysis of Firms with Negative Betas" (Writing Results)

"The Effect of Analysts Forecast Distribution on Market Reaction to Earnings Announcements" (Writing Results)

TEACHING

Teaching Experience

**Georgia State University**

ACCT 4110, FIN ACCT AND REPORTING, 17 courses.

ACCT 8030, SEM CONT FI AC STANDARDS, 1 course.

ACCT 8410, SEM FIN ACCT THEO POLICY, 7 courses.
IB 8410, STUDY ABROAD, 2 courses.
MBA 8025, FIN STATEMENT ANALYSIS, 1 course.
PMBA 8025, FINANCIAL STATEMENT ANAL, 2 courses.

Directed Student Learning

Dissertation Committee Member. (2006).
Advised: Marcus Caylor "How Do Firms Use Discretion in Deferred Revenue?"

Dissertation Committee Member. (2003).
Advised: Emad Mohammed "The Impact of Accounting for Internally Generated Intangibles on Information Asymmetry,

Awards and Honors

School of Accountancy Junior Faculty Teaching Award, School of Accountancy. (April 1998).

SERVICE

Department Service

Chair, Financial Reporting Conference Committee, School of Accountancy. (January 2006 - Present).

Chair, Petitions Committee, School of Accountancy. (2004 - Present).

Coordinator, Undergraduate Accounting Program. (2001 - Present).

Member, Program Committee, School of Accountancy. (1999 - Present).

Member, Program Assessment Committee. (1996 - Present).

Faculty Recruiting Committee. (September 2008 - April 2009).

College Service

Chair, Faculty Affairs Committee. (July 2007 - Present).

Member, Faculty Affairs Committee. (July 2005 - Present).

University Service

Chair, Administrative Support Unit Review Committee. (May 2006 - Present).

Member, Senate Executive Committee. (April 2005 - Present).

Co-Chair, Administrative Support Unit Review Committee. (August 2004 - Present).

Member, Planning and Development Committee. (August 2004 - Present).

Member, Admission and Standards Committee, University Senate. (March 2001 - Present).

Member, University Senate. (1999 - Present).
Professional Service


Tenure & Promotion to Associate Professor, Anne Jones - UMass Boston. (September 2008).


Member, Best Dissertation Award Committee, American Accounting Association, Financial Accounting and Reporting Section. (2005).


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Education

Ph D, Florida State University, 2004.
   Major: Accounting
   Dissertation Title: Individual investor reaction to the earnings expectations path and its components

MAcc, University of North Florida, 1997.
   Major: Accounting

BBA, University of North Florida, 1996.

Licensures and Certifications

Certified Internal Auditor.

Certified Public Accountant.

Awards and Honors

Outstanding Dissertation Award of the Accounting, Behavior and Organizations Section of the American Accounting Association. (2005).

Professional Positions

Academic

Assistant Professor, Georgia State University. (2004 - Present).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Non-Refereed Journal Articles, Professional/Trade Journal


Presentations Given


Pinello, A. S., Southeast Summer Accounting Research Colloquium, "Presenter," Atlanta, Georgia. (June 2008).


Pinello, A. S., University of Georgia, "Presenter," Athens, Georgia. (February 2008).


Pinello, A. S., American Accounting Association - Accounting, Behavior and Organizations Section Midyear Meeting, Atlanta, Georgia. (2005).


Pinello, A. S., Florida State University, Florida State University. (2005).


Pinello, A. S., South East Summer Accounting Research Colloquium, Atlanta, Georgia. (2005).

Pinello, A. S., University of Georgia, University of Georgia. (2005).

Pinello, A. S., University of Kentucky, University of Kentucky. (2004).

Pinello, A. S., University of South Florida, University of South Florida. (2004).

Pinello, A. S., Florida State University, Florida State University. (2003).
Intellectual Contributions in Submission

Refereed Journal Articles


Other


Research in Progress

"Analysts' and Management's Forecasts of Cash Flows" (On-Going)

"Auditor Size, Type of Attestation Service, and Assurance Quality" (On-Going)

"Differential Earnings Persistence and Pricing of Real Management Decisions" (Writing Results)

TEACHING

Teaching Experience

**Georgia State University**

ACCT 4112, INTERMED ACCOUNTING II, 3 courses.
ACCT 4310, AC INFORMATION SYSTEMS, 12 courses.

SERVICE

Department Service


Liaison, Library Liaison for School of Accountancy. (2005 - Present).


Non-Tenure Track Review Committee. (March 2008).

College Service

Member, Undergraduate Steering Committee, J. Mack Robinson College of Business, Georgia State University. (2007 - 2008).

Professional Service
Committee Chair, Initiative in the Public and Private Sectors Committee for the Diversity Section of the AAA. (2008 - Present).


Ad-hoc reviewer, Advances in Accounting. (November 2008).


Member, Outstanding Dissertation Award Committee for the Accounting Behavior and Organizations Section of the American Accounting Association. (2006).


Panelist, PhD Project Accounting Doctoral Students Association Annual Conference, San Francisco, California. (2005).


**Professional Memberships**

American Accounting Association.

Institute of Internal Auditors.

**Development Activities Attended**


Conference Attendance, "Southeast Summer Accounting Research Colloquium." (June 2008).
Tad D. Ransopher
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Email: acctdr@gsu.edu

Education

MPAcy, Georgia State University, 1989.
   Major: Accounting

MTx, Georgia State University, 1982.
   Major: Taxation

JD, Woodrow Wilson College of Law, 1979.

BA, University of Indianapolis.

MBA, Stetson University.
   Major: Finance

Licensures and Certifications

Attorney at Law, Georgia Bar Association. (July 1, 1979 - Present).

Attorney at Law, Indiana Bar Association. (July 1, 1979 - Present).

Professional Positions

Academic

Adjunct Professor of Taxation, College of Law, Georgia State University.

Director, Maters in Taxation Program, School of Accountancy, Georgia State University. (August 12, 2001 - Present).

Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (September 12, 1994 - Present).

Trustee, Tau Alpha Chi. (August 1, 1994 - Present).

Visiting Lecturer, Oglethorpe University. (1983 - 1993).

Assistant Professor, Oglethorpe University. (1981 - 1983).


Professional


Consulting

RESEARCH

Published Intellectual Contributions

Other


Presentations Given


Ransopher, T. D., International Accounting for Managers, "International Accounting for the International Manager," European School of Commerce, Toulouse, France. (March 2009).

Research in Progress

"PASSIVE LOSSES IN AN LLC AND LLP" (Writing Results)
This is a critique of the Tax Court's position and that of the Treasury's in a known problem area.

"RESEARCH AND DEVELOPMENT TAX INCENTIVES" (Writing Results)
A complete review of the R&D credits regime.

"REVIEW OF THE TAX COURT EXAM" (On-Going)
An in-depth review of the past Tax Court examinations.

"TAX EVIDENCE: A NOTE ON THE FEDERAL RULES OF EVIDENCE AS SHOULD BE APPLIED BY THE TAX COURT" (Writing Results)
This paper researches four particular Rules of Evidence (407, 411, 613, and 1005) that have unique application to Tax Court cases.

TEACHING

Teaching Experience

**Georgia State University**

- ACCT 2101, PRIN OF ACCT I, 1 course.
- ACCT 2102, PRIN OF ACCT II, 1 course.
- ACCT 4660, E STUDY ABROAD: INT'L ACCT, 5 courses.
- ACCT 8090, INTERNATIONAL ACCT PRACT, 8 courses.
- LAW 7095, BASIC FEDERAL TAXATION I, 1 course.
- TX 8020, ADVANCED FEDERAL TAXATION, 14 courses.
- TX 8040, TAX PRACTICE & PROCEDURES, 10 courses.
- TX 8220, ESTATE/GIFT TAX &EST PLAN, 5 courses.
- TX 8660, STUDY ABROAD: INT'L ACCT, 8 courses.

Non-Credit Instruction

Graduate class, University of the Netherland Antilles, 30 participants. (May 4, 2009 - May 8, 2009).
Graduate Class, European School of Commerce, 50 participants. (March 1, 2009 - March 8, 2009).

International Accounting Course taught at UNA, University of Netherlands Antilles, 30 participants. (November 24, 2008 - November 28, 2008).

Seminar, Korean Tax Services, 30 participants. (October 1, 2008 - October 2, 2008).


International Accounting course, University of the Netherlands Antilles, 32 participants. (November 23, 2007 - November 27, 2007).


**Directed Student Learning**

Dissertation Committee Member, Accountancy. (October 1, 2008 - Present).
Advised: Madeleine Stiglingh "Devloping a Model to Evaluate the Quality of the Services Rendered by the South African Revenue Service,"

Advised: Dion Corn "International Accounting: A Comparison Between Grece and Turkey,"

Advised: Melissa Stewart "China's Accounting Profession,"

**Awards and Honors**

International Education Excellence Award, Georgia State University. (November 21, 2009).


Outstanding Faculty Member, School of Accountancy. (January 2003).

**SERVICE**

**Department Service**

Student Recruiting.

Tau alpha Chi Service. (January 25, 2008 - Present).

Advisor, Tau Alpha Chi. (August 5, 1994 - Present).

Advisor, Tau Alpha Chi. (January 1, 2009 - December 31, 2009).

Tau Alpha Chi, Tau Alpha Chi Golf Outing. (August 1, 2009 - September 25, 2009).

Presenter, SOA Advisory Committee. (September 23, 2009).

Accounting Employers Showcase. (September 15, 2009).

Member, Study Abroad Directors. (January 2008 - October 2008).
Accounting Employers Showcase. (July 2008 - September 2008).
Presenter, SOA Advisory Board. (May 6, 2008).

**College Service**

Director Study Abroad to China, Russia, and South Africa. (August 2009 - August 2010).
Director, Study Abroad Greece/Turkey. (August 2009 - May 2010).

**Professional Service**

Deloitte LLP, Atlanta, Ga.. (March 24, 2009).

**Professional Memberships**

Phi Beta Delta. (August 2001 - Present).
IRS Advisory Committee. (August 1996 - Present).
Georgia Bar Association. (June 1979 - Present).
Indiana Bar Association. (June 1979 - Present).

**Development Activities Attended**

(September 27, 2010 - October 1, 2010).
Continuing Education Program, PWC. (July 30, 2009 - August 1, 2009).
Media Contributions

Newspaper

Atlanta Business Chronical. (November 2008).

Atlanta Business Chronical. (July 2008).

TV

WXIA TV. (October 29, 2010).

WXIA TV. (September 23, 2010).
Rodney J. Redding
Accountancy
Georgia State University
Email: rredding@gsu.edu

Education

Ph D, Penn State, 1979.
Major: Business Administration

Professional Positions

Academic
Clinical Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 16, 2010 - Present).

Professional

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

Books


Presentations Given


TEACHING

Teaching Experience

Georgia State University
ACCT 2101, PRIN OF ACCT I, 2 courses.
ACCT 4210, COST/MANAGERIAL AC, 2 courses.
ACCT 4410, INTRO TO FIN STAT ANAL, 3 courses.
ACCT 4610, ASSURANCE SERVICES-CTW, 12 courses.
MBA 8025, FIN STATEMENT ANALYSIS, 1 course.
PMBA 8025, FINANCIAL STATEMENT ANAL, 1 course.

SERVICE

Professional Service

Robert W. Richards
Accountancy
Georgia State University
(404) 413-7230
Email: brichards@gsu.edu

Education

MTx, Georgia State University, 1981.
BBA, University of Georgia, 1976.
Major: General Business

Licensures and Certifications

Georgia Real Estate Broker, Georgia Real Estate Commission. (November 27, 1985 - September 30, 2010).
Certified Public Accountant, Florida Board of Accountancy. (October 6, 1983 - December 31, 2009).

Professional Positions

Academic
Lecturer, Georgia State University. (1984 - Present).

Professional

RESEARCH

Published Intellectual Contributions

Book Chapters

Presentations Given
Springer, C. W., Richards, R. W., AAA Teaching, Learning & Curriculum Annual Section Meeting,
"Students as Business Advisors: Preparing financial statements and analyzing the implications for a business," American Accounting Association, Online. (February 5, 2010).

Research in Progress
"Students as Business Advisors: Preparing financial statements and analyzing the implications for a business."
ACCT 4111 instructional case
TEACHING

Teaching Experience

Georgia State University
- ACCT 2101, PRIN OF ACCT I, 10 courses.
- ACCT 2102, PRIN OF ACCT II, 3 courses.
- ACCT 4030, TRANSACTION ANALYSIS, 28 courses.
- ACCT 4110, FIN ACCT AND REPORTING, 2 courses.
- ACCT 4111, INTERMED ACCOUNTING I, 4 courses.
- ACCT 4410, INTRO TO FIN STAT ANAL, 3 courses.
- GMBA 7010, FINANCIAL ACCOUNTING, 1 course.
- MBA 7010, FINANCIAL ACCOUNTING, 11 courses.
- MBA 8025, FIN STATEMENT ANALYSIS, 12 courses.
- MIT 8299, FIN & ACCT FOR IT MANAGERS, 1 course.
- TX 8391, FIELD STUDY TAXATION, 5 courses.

SERVICE

Department Service
- Course Coordinator, ACCT 4030 Transaction Analysis. (May 2006 - Present).

College Service
- Member (representing the School of Accountancy), Faculty Hearings Committee. (August 1, 2008 - July 31, 2011).

Professional Service

Public Service
- Robert W Richards, CPA, Athens, GA. (October 31, 1983 - Present).

Professional Memberships

Development Activities Attended
- Luncheon, "RCB Faculty Teaching Premium Courses," Robinson College of Business. (November 5, 2010).
- Workshop, "MBA Faculty Retreat," Robinson College of Business. (September 10, 2010).


Workshop, "MBA Faculty Retreat," Robinson College of Business. (September 5, 2008).


Workshop, "MBA Faculty Retreat," Robinson College of Business. (September 7, 2007).

Continuing Education Program, "Ethics," Florida Board of Accountancy. (June 7, 2007).


Galen R. Sevcik
Accountancy
Georgia State University
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Email: gsevcik@gsu.edu

Education

Ph D, University of Minnesota, 1991.
   Major: Accounting

MBA, University of Minnesota, 1980.
   Major: Accounting and Finance

BA, Carleton College, 1975.
   Major: Mathematics

Licensures and Certifications

Certified Management Accountant, Institute of Management Accountants.

Certified Public Accounting, American Institute of Certified Public Accountants.

Professional Positions

Academic

Full Professor, Georgia State University. (2006 - Present).

Director, School of Accountancy, Georgia State University. (2006 - Present).

Interim Director, School of Accountancy, Georgia State University. (2005 - 2006).

Associate Professor, Georgia State University. (2001 - 2006).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Book Chapters

**Proceedings**


**Presentations Given**


**Contracts, Grants and Sponsored Research**

**Grant**

Sevcik, Galen R. (Co-Principal), "IT Transfer in Sub-Saharan Africa: The Role of National IT Policy and Culture," Sponsored by International Strategic Initiatives Grant, Federal, $9,000.00. (2005).


Sevcik, Galen R. (Co-Principal), "Information Technology Transfer to Egypt - A Process Model for Developing Countries," Sponsored by National Science Foundation Grant, Federal, $390,000.00. (2001 - 2003).

Research in Progress

"MNEs and Local Trend Setting Firms as Stakeholders in the Development of National ICT Policies" (On-Going)
Examination of the role of MNEs and local trend setting firms in the Middle East as stakeholders and their influence in the development of national ICT policies.

"The Effectiveness of National ICT Policy: Extending Theory from Egypt to Other Developing Nations" (On-Going)
This paper reports on Egypt's national ICT policy formation and effectiveness and explores the question of how this may be extended to other developing nations.

TEACHING

Teaching Experience

Georgia State University
GMBA 8025, FIN STATEMENT ANALYSIS, 3 courses.
MBA 8025, FIN STATEMENT ANALYSIS, 3 courses.
MBA 8110, COST ANALYSIS, 1 course.
MBA 8210, MGT CONTROL SYSTEMS, 1 course.
PMBA 8025, FINANCIAL STATEMENT ANAL, 7 courses.
PMBA 8110, COST ANALYSIS, 1 course.
PMBA 8115, MGR CTRL & COST SYSTEMS, 2 courses.
PMBA 8210, MGT CONTROL SYSTEMS, 1 course.

Directed Student Learning

Dissertation Committee Member. (2008 - Present).
Advised: Julie Petherbridge

Dissertation Committee Member. (2009).
Advised: Drew Newman

Dissertation Committee Member. (2002).
Advised: Kathryn Epps "Determinants of Information Acquisition and Processing in Concurring Partner Review,"

Dissertation Committee Member. (2002).

Dissertation Committee Member. (2002).
Advised: Scott Butterfield "Deterrence Theory and Tax Compliance: The Impact of a Reduction in IRS Enforcement Activities,"

Awards and Honors

Professional MBA Teaching Award. (2008).

Professional MBA Teaching Award. (2007).

SERVICE
**Department Service**


Member, Doctoral Committee. (2001 - Present).


Graduate Programs Committee. (2001 - 2005).


Coordinator, MBA Core Course in Managerial Accounting. (2000 - 2004).

Member, Southeast Summer Accounting Research Committee. (2003).


**College Service**

Member, Executive Committee. (2005 - Present).

Member, Center for Global Business Leadership. (2002 - Present).

Member, Faculty Recognition Award for Teaching. (2007 - 2009).

Member, Faculty Recognition Award for Research. (2005 - 2006).

Member, Faculty Development Committee. (2004 - 2006).

Associate, Center for Teaching and Learning. (1999 - 2006).

Chair, Faculty Development Committee. (2004 - 2005).

Member, MBA Steering Committee. (2002 - 2005).

**Professional Service**


**Public Service**


Southside Chapter of Georgia Society of CPAs. (2003).
Professional Memberships

American Accounting Association.
American Institute of Certified Public Accountants.
Federation of Schools of Accountancy.
Financial Executives International.
Institute of Management Accountants.
Minnesota Board of Accountancy.

Development Activities Attended


Conference Attendance, "KPMG Southeast Faculty Symposium," KPMG. (June 2007).


Conference Attendance, "Ernst & Young Southeast Area Professors Day in Atlanta," Ernst & Young. (July 2006).

Conference Attendance, "KPMG Southeast Faculty Symposium," KPMG. (June 2006).


Lucia N. Smeal  
Accountancy  
Georgia State University  
Email: lnsmeal@gsu.edu

Education

JD, Columbus School of Law, Catholic University, 1982.

BA, University of Georgia, 1977.  
Major: Political Science

Professional Positions

Academic

Clinical Assistant Professor, School of Accountancy, J. Mack College of Business, Georgia State University, Atlanta, Georgia. (August 16, 2010 - Present).

Adjunct Professor/Visiting Instructor, School of Accountancy, J. Mack College of Business, Georgia State University, Atlanta, Georgia. (2005 - Present).

Professional


Chief Operating Officer / Assistant General Counsel, Tax Analysts, Falls Church, VA. (1987 - 2006).

RESEARCH

Presentations Given


Research in Progress

"PASSIVE LOSSES IN AN LLC AND LLP" (Writing Results)  
This is a critique of the Tax Court's position and that of the Treasury's in a known problem area.

TEACHING

Teaching Experience

Georgia State University
ACCT 4510, INTRO FED INCOME TAXES, 14 courses.
TX 8030, TAX RESEARCH, 11 courses.
TX 8180, CURRENT TOPICS IN TAX, 3 courses.
TX 8510, ISSUES IN INDIVIDUAL TAX, 3 courses.
SERVICE

Professional Service


   Contributing Editor, Tax Notes. (2010).


Carol S. Sargent
Accountancy
Georgia State University
(404) 413-7232
Email: csargent@gsu.edu

Education

Ph D, Georgia State University, 2009.
   Major: Educational Psychology
Dissertation Title: IMPROVING RETENTION FOR PRINCIPLES OF ACCOUNTING AND
   ELEMENTARY STATISTICS STUDENTS: ULTRA-SHORT TUTORIALS DESIGNED TO
   MOTIVATE EFFORT AND IMPROVE PERFORMANCE

MS, University of Virginia, 1982.
   Major: Accounting

BS, University of Virginia, 1981.
   Major: Commerce

Licensures and Certifications

CPA, State of Georgia. (March 18, 1986 - Present).

Awards and Honors

Research in Accounting Education Award, American Accounting Association. (August 2008).

Professional Positions

Academic

Clinical Assistant Professor, Georgia State University, Atlanta, Georgia. (August 10, 2009 - Present).
Full Time Faculty Instructor, Georgia State University, Atlanta, Georgia. (1998 - Present).

Professional

Staff Vice President & Corporate Controller, National Linen Service, Atlanta, Georgia. (1995 - 1998).

Consulting

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


Other


Presentations Given

Springer, C. W., Borthick, A. F., GAAE Annual Conference, "Cognitive Conflict Tasks in Accounting Predict Improvements in General Academic Achievement," Georgia Association of Accounting Educators, Macon, GA. (February 6, 2010).


Contracts, Grants and Sponsored Research

Grant

Springer, Carol W. (Co-Principal), Morrow, Cherilynn (Co-Principal), "Digital Tutors in Physics," Sponsored by Georgia State University, Georgia State University, $10,000.00. (July 2009 - June 2010).

Springer, Carol W. (Principal), "RPG Math 1070," Sponsored by GSU Provost, Georgia State University, $22,000.00. (October 1, 2008 - July 1, 2009).

Awards and Honors

Research in Accounting Education Award, American Accounting Association. (August 2008).

**Research in Progress**

"Cognitive Conflict Tasks in Accounting Courses Predict"
Effects of simulations on 4210 and 4010 and GPA changes in senior year

"Improving Success Rates for Principles of Accounting Students: Ultra Short Tutorials for Motivating Effort to Improve Performance"
Work tracking effects of tutorials in 2102

"Students as Business Advisors: Preparing financial statements and analyzing the implications for a business."
ACCT 4111 instructional case

"Supporting Not-So-Good Math Students: A Learning Innovation in Statistics to Break the Reciprocal Effects of Low Self-efficacy and Weak Performance"
Working paper on tutorials in Math 1070, Elementary Statistics

"The Impact of Instruction Choices on Comprehension in Intermediate Cost Accounting" (On-Going)

**TEACHING**

**Teaching Experience**

**Georgia State University**
ACCT 2102, PRIN OF ACCT II, 24 courses.
ACCT 4111, INTERMED ACCOUNTING I, 9 courses.
ACCT 4210, COST/MANAGERIAL AC, 10 courses.
MBA 8025, FIN STATEMENT ANALYSIS, 3 courses.
MBA 8115, MGR CTRL & COST SYSTEMS, 4 courses.
MBA 8810, GOVERNANCE PERF ANALYSIS, 12 courses.
PMBA 8025, FINANCIAL STATEMENT ANAL, 4 courses.
PMBA 8115, MGR CTRL & COST SYSTEMS, 8 courses.

**Awards and Honors**

2009 PMBA Excellence in Teaching, Georgia State University. (August 2009).

Crystal Apple Flex MBA Teaching Award. (2008).

Harvey Brightman Teaching Innovation Award, Georgia State University. (2008).

Innovative Instruction Award, Georgia State University. (2008).

PMBA Crystal Apple, Downtown Cohort 2008, Georgia State University. (August 2008).

**SERVICE**

**Department Service**

Member, Accounting Chair Recruiting Committee.

member, Interview new TT and NTT. (December 2009 - March 2010).
College Service

PMBA Semester Kick Off Meetings.
Chair, MBA Retreat 2010. (January 2010 - Present).
Chair, Controllers Leadership Forum. (January 2008 - Present).
Member, Steering Committee, MBA Program. (2007 - Present).
Member, Student Appeals Committee, School of Accountancy. (2002 - Present).
Member, Career and Job Search Services Advisory Council. (2000 - Present).
Member, Faculty Liaison Committee, Advisory Council, School of Accountancy. (1999 - Present).
Faculty, Graduation Attendance. (May 2009 - December 2009).
Hall of Fame Dinner. (May 15, 2008).
SACS Visit, Henry County. (March 19, 2008).
Member, Assessment Committee, College of Business. (2007).
Member, Student Evaluation of Instructor Assessment Team. (2003 - 2004).

University Service

Member, Scholarship Committee, Office of Disability Services. (2002 - Present).
Center for Teaching and Learning Academic Fellow. (August 2008 - May 2010).

Professional Service

attendee, Atlanta Business Chronicle, Atlanta, GA. (June 5, 2009 - Present).
Discussant, AAA Teaching and Learning Section. (2003 - Present).
Moderator, AAA Teaching and Learning Section. (2003 - Present).
Reviewer, AAA Teaching and Learning Section. (2003 - Present).
Member, 2009 TLC Planning Committee, AAA. (2008 - 2009).
Member, TLC Events Team for Annual Meeting, AAA. (August 2008 - August 2009).

**Professional Memberships**

American Accounting Association.

**Development Activities Attended**

Seminar, "Test Questioning System at RCB," RCB FDC committee. (January 20, 2010 - Present).

Continuing Education Program, "Copyright in instruction & the new USG copyright policy," GSU. (April 20, 2009 - Present).


Seminar, "Working with Teams - MBA Workshop," MBA program. (December 5, 2008).


Continuing Education Program, "IFRS," KPMG. (March 26, 2008).


Conference Attendance, "Economic Forecasting Conference," GSU. (February 27, 2008).

Seminar, "Podcasting," FDC. (February 20, 2008).
Ram S. Sriram  
Accountancy  
Georgia State University  
(404) 413-7233  
Email: rsriram@gsu.edu

Education

Ph D, University of North Texas, 1987.  
Major: Accounting

BS, University of Madraas.

MBA, Sam Houston State University.

Professional Positions

Academic

Controllers Roundtable Distinguished Professor, Georgia State University.

Professor, Georgia State University. (August 14, 2000 - Present).

Visiting Professor, Great Lakes Institute of Management. (2005).


Associate Professor, Georgia State University. (1995 - 2000).

Associate Professor, Louisiana State University. (1994 - 1995).

Assistant Professor, Louisiana State University. (1990 - 1994).

Assistant Professor, University of Louisville. (1987 - 1990).

Professional

Deputy Chief Officer, Bank of India. (1965 - 1983).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles


**Refereed Journal Articles, Professional/Trade Journal**


**Presentations Given**


TEACHING

Teaching Experience

Georgia State University
ACCT 4310, AC INFORMATION SYSTEMS, 8 courses.
ACCT 8310, SEMINAR IN MAS, 8 courses.
ACCT 8680, SECURITY&PRIVACY INFO SYS, 2 courses.
ACCT 8740, INTERNAL AUDITING, 8 courses.
CIS 8080, SECURITY & PRIVACY INFO SYS, 2 courses.

SERVICE

Department Service

Chair, Fund Raising/Alumni DB Committee, School of Accountancy. (2003 - Present).

Chair, Web Portal Revision Committee, School of Accountancy. (2001 - Present).

Member, Planning Committee, SOA. (1998 - Present).

Coordinator, Doctoral Program, School of Accountancy. (1997 - Present).

Co-Director, Program for Applied Accounting Research. (1997 - Present).

Chair, Ph.D. Admissions, School of Accountancy. (1996 - Present).

College Service

Member, IT Task Force. (2005 - Present).

Member, Promotion and Tenure Committee. (2002 - Present).

Member, Ph.D. Funding Committee. (1998 - Present).

University Service

Member, Faculty Senate. (2005 - Present).
Member, Online Teaching Evaluation Committee. (2005 - Present).

Member, Senate Committee on Academic Programs and Continuing Education (APACE). (1997 - Present).

**Professional Service**


Member, Board of Directors, Academy of Accounting Historians. (1996 - Present).


member, Dissertation Awards Committee IS section, AAA. (2002 - 2003).

Member, Education Committee, IS section, AAA. (2001 - 2002).
Ivo Tafkov  
Accountancy  
Georgia State University  
(404) 413-7226  
Email: accitt@langate.gsu.edu

Education

Ph D, Emory University, 2009.  
Major: Accounting

MBA, Kennesaw State University, 2003.  
Major: Finance

BBA, Sofia University, 1998.  
Major: Management

Awards and Honors

Recognition of Doctoral Accomplishment FAR Scholar, IMA Foundation for Applied Research.  
(October 2009).

Professional Positions

Academic

Assistant Professor, J. Mack Robinson College of Business, Georgia State University. (August 10, 2009 - Present).

Professional

Senior Investment Associate, SunTrust Bank. (October 2003 - July 2004).


RESEARCH

Presentations Given


Hecht, Tafkov, I., American Accounting Association Management Accounting Section Mid-Year Meeting, "Incentives in a Multi-Task Environment: Timing is Everything." (January 2009).


Hecht, Tafkov, I., Southeast Summer Accounting Research Colloquium, "Incentives in a Multi-Task Environment: Timing is Everything." (July 2008).


Hecht, Tafkov, I., Towry, University of Massachusetts at Amherst, "Incentives in a Multi-Task Environment: Timing is Everything." (May 2008).

Hecht, Tafkov, I., Towry, University of Wisconsin, "Incentives in a Multi-Task Environment: Timing is Everything." (May 2008).


Contracts, Grants and Sponsored Research

Grant


Awards and Honors


Intellectual Contributions in Submission

Refereed Journal Articles

Research in Progress

"Contract Frame and RPI in a Tournament Incentive Scheme" (Planning)

"Do Investors Reward Accurate Managerial Disclosures and Punish Inaccurate Ones?"

"Relative Performance Feedback and Effort Allocation" (On-Going)

"Reputation Transfer Mechanism"

"The Effect of Punishment on Employees' Peers: The Cost of Silence"

"The Effect of Relative Performance Information in a Multi-Task Environment" (On-Going)

This study investigates how providing relative performance information affects effort and performance in a multi-task environment. Prior studies have found that providing relative performance information when compensation is independent of peer performance improves effort and performance. However, these studies have investigated the effect of providing relative performance information in a single task environment. We investigate the effect of providing relative performance information in a multi-task environment because many firms are combining tasks into a single job in order to exploit synergies across tasks. The multi-task environment, however, creates additional complexity in motivating not just the desired level of effort but also the appropriate allocation of effort across tasks. We draw on theory from psychology to predict that providing relative performance information in a multi-task environment will lead to an undesirable shift in effort allocation across tasks. Thus, the benefits of providing relative performance information documented in the single-task environment may not extend to a multi-task environment. Further, we predict that this undesirable shift in effort will be exacerbated when the relative performance information is publicly disclosed rather than privately disclosed. We have designed an experiment to test these predictions.

TEACHING

Teaching Experience

Georgia State University
ACCT 4210, COST/MANAGERIAL AC, 3 courses.

Professional Memberships

Institute of Management Accountants. (June 2008 - Present).
American Accounting Association. (September 2004 - Present).
Appendix F4  
Faculty Participation in the Development of This APR Self Study

Overall responsibility for developing the Academic Program Review Self Study was vested in the SOA APR Self-Study Committee, formed in late 2009. In general, faculty members participated in the development of the self study as befitted their responsibilities in the School of Accountancy. For example, faculty members serving as program directors or coordinators participated in analyzing and discussing aspects of their respective programs. Committee chairs contributed information about the work of their committees. Faculty members teaching courses with learning objectives included in an assessment plan for any of SOA’s programs contributed to Section D: Curricula Quality through annual assessment procedures and reporting. Some of the discussion in some of the sections included updating the AACSB Fifth Year Reaccreditation Maintenance Report prepared in November 2009. Faculty members clarified information about themselves, e.g., grant funding, when institutional records were inadequate. Writing and formatting the report was accomplished by the SOA APR Self-Study Committee.
## Appendix G1
### Student/Faculty Ratios, FY2008-2010

**APPENDIX TABLE G-1**

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong># TT Faculty</strong></td>
<td>14</td>
<td>10</td>
<td>11</td>
</tr>
<tr>
<td><strong># Undergraduate Majors</strong></td>
<td>1396</td>
<td>1604</td>
<td>1692</td>
</tr>
<tr>
<td><strong># Graduate Majors (All)</strong></td>
<td>292</td>
<td>306</td>
<td>342</td>
</tr>
<tr>
<td><strong>UG/TT Ratio</strong></td>
<td>99.7</td>
<td>160.4</td>
<td>153.8</td>
</tr>
<tr>
<td><strong>Grad/TT Ratio</strong></td>
<td>20.9</td>
<td>30.6</td>
<td>31.1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>FY 2008</th>
<th>FY 2009</th>
<th>FY 2010</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong># Graduate Faculty</strong>*</td>
<td>9</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td><strong># Ph.D. Students</strong></td>
<td>8</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td><strong>Ph.D./Grad Faculty Ratio</strong></td>
<td>0.9</td>
<td>1.0</td>
<td>1.3</td>
</tr>
</tbody>
</table>

* According to the GSU FACULTY HANDBOOK (306.07), graduate faculty status is determined by each college and such status enables oriented masters' courses and to serve as chair, member or reader of doctoral dissertation faculty to teach doctoral courses and research-oriented masters' courses and to serve as chair, member or reader of doctoral dissertation committees and to direct masters' theses. A member of the graduate faculty must hold appropriate terminal degrees and be actively engaged in scholarly and creative activities.
Appendix G2
School of Accountancy
REVIEW LIBRARY RESOURCES

Summary: Strengths and Weaknesses of the University Library Collection and Services

The Georgia State University Library houses over 1.49 million volumes, subscribes to more than 6,301 serials, and is a Federal Document Depository with approximately 724,000 government documents. The collection also includes over 10,000 audio and more than 13,000 video and multimedia materials.

This analysis of the Accounting collection is limited to specific topics as identified by Library of Congress (LC) call number ranges (see Schedule A). However, it is important to note that the School of Accountancy benefits from additional collection development in the areas of finance, risk management, international business, economics, real estate, management, public policy and law.

The information resources and services of the Georgia State University Library adequately support the research and curricular requirements of the School of Accountancy from the undergraduate to the doctoral level of study.

Monographs

Most monographs in finance and related disciplines are automatically acquired through an approval plan with Yankee Book Peddler (YBP). In addition, the annual firm order acquisition budget for accounting ($1,313.90 in FY10) allows for the purchase additional materials selected by the subject librarian or requested by faculty members.

The University Library collects approximately 9% of the relevant titles published in this area annually. The subject librarian generally accommodates all monograph acquisition requests from School of Accountancy faculty. In the absence of faculty requests, additions to the collection focus on advanced research in the field – primarily in the areas of ethics, international accounting, goodwill and intellectual property.

A comparison with two peer institutions shows that Georgia State University collected about 3.5 times as many books as the University of Oklahoma, in the specified call numbers. The University of Oklahoma is collecting primarily professional materials whereas Georgia State University is collecting more research publications. The University of Tennessee is collecting slightly more materials in this field than Georgia State. The unique titles lean heavily toward supplemental materials such as guidebooks and statistical tables.
Journals

Journals are available in both print and electronic formats, with an increasing emphasis on electronic access as many database vendors increase their full-text content and linking capabilities.

Due to materials budget limitations in fiscal years 2010 and 2011, the University Library has implemented a journal cancellation project. Criteria used to determine cancellation included usage statistics, cost per use, the availability of alternative access through databases and accounting faculty comments. As a result, 56 accounting-related journal subscriptions have been recently discontinued.

This situation should not have a significant negative impact on the overall availability of resources. The University Library interlibrary loan services are excellent and business librarians will promote this service.

Electronic Databases

Many of the online databases used by the School of Accountancy are made available on and off-campus through University Library subscriptions and GALILEO, a state-wide initiative to provide access to electronic resources.

GALILEO provides access to databases such as the Business Source Complete, Insurance Periodicals Index and LexisNexis Academic. The GSU Library provides access to Web of Science, ABI Inform Complete and EconLit. These databases index and abstract most of the historical and current research journal publications in the field of accounting. In addition, GSU Library allocations are directed at accounting and finance databases, such as Thomson One Banker Analytics, Mergent Online, RIA Checkpoint, or business news databases including Factiva.

The Robinson College of Business (RCB) invests heavily in resources more directly related to the research needs of the faculty and doctoral students. The RCB subscribes to the Wharton Research Data Services (WRDS) interface which provides access to several modules in various CRSP, I/B/E/S, SDC and S&P Compustat databases. The RCB also subscribes to Datastream Advance and, as of November 2010, Bloomberg. Access to these databases is primarily provided through the RCB Computer Laboratory, however the GSU Library provides on-site access to Datastream Advance, Bloomberg and SDC on two reserved workstations.

Finally, the GSU Law Library subscribes to the BNA Tax & Accounting Center and the CCH Tax Research databases. The Law Library provides on-site only access to these databases to all students and faculty.

A review of five peer-level institutions indicates that the electronic resources available from all sources at Georgia State University are comparable to those institutions (Schedule D). Based on these comparisons, the School of Accountancy would benefit from additional database subscriptions such as S&P NetAdvantage and IBISWorld.
### Relevant Library Statistics

<table>
<thead>
<tr>
<th>MEASUREMENT</th>
<th>STATISTIC</th>
<th>COMMENTS / NOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Resources</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of journal titles supporting program</td>
<td>193</td>
<td></td>
</tr>
<tr>
<td>Number of related journal titles added in last three fiscal years</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Number of related journal titles cancelled in last three fiscal years</td>
<td>56</td>
<td>Criteria used to determine cancellation included usage statistics, cost per use, and availability of alternative means of access to the title</td>
</tr>
<tr>
<td>Number of related databases added in last three years</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Number of related databases cancelled in last three years</td>
<td>1</td>
<td>Word Development Indicators (now available FREE online)</td>
</tr>
<tr>
<td>Number of monograph titles supporting program</td>
<td>10,317</td>
<td>HF 5601 5689 Acct; Bookkeeping, HG 1706 1708 Acct; Bookkeeping, HJ 2240 5510 Acct; Tax, Revenue, Admin &amp; Procedure, HJ 9701 9940 Public Acct, Auditing</td>
</tr>
<tr>
<td>Number of monograph titles in key call number ranges added in last two years (01/2008-01/2010)</td>
<td>175</td>
<td>In FY 2009 – 44 In FY 2010 – 25 (see attached Schedule B)</td>
</tr>
<tr>
<td>Percentage of available universe of related monograph titles purchased through approval plan in FY2010 (7/01/2009–6/30/2010)</td>
<td>9%</td>
<td>(see attached Schedule A)</td>
</tr>
<tr>
<td><strong>Services</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of library instruction courses taught for School of Accountancy during previous fiscal year (7/01/2009 – 6/30/2010)</td>
<td>3</td>
<td>Three graduate-level courses – topics related to financial statement analysis and information ethics</td>
</tr>
<tr>
<td>Number of library consultations held with students from School of Accountancy during previous fiscal year (7/01/2009 – 6/30/2010)</td>
<td>11</td>
<td>212 Consultations were designated as Business – a portion may have been related to Accounting topics</td>
</tr>
</tbody>
</table>
Library Services

The University Library provides a number of useful services. Students and faculty may request materials unavailable at the University Library through the library’s interlibrary loan service (ILLiad). Recently the library has upgraded this service through the implementation of RapidILL, enabling many journal articles to be delivered in less than 24 hours. Books available at other University System libraries may also be obtained through GIL Express. Interlibrary loan and GIL Express services are free of charge for Georgia State University faculty, staff, and students.

Individual research assistance is available to students and faculty at the Research Support Desk or via e-mail, telephone or an online chat service. Three business librarians maintain on-line Research Guides and offer classroom instruction, customized for specific courses. The business librarians are also available for private research consultations by appointment or through e-mail.

The University Library and the teaching faculty of the School of Accountancy need to improve collaborative activities related to classroom instruction. In FY 2010, three library instruction sessions were provided in graduate-level accounting classrooms. This is potential area for increased collaboration of library and accounting faculty. It’s probable that the accounting faculty perceive library instruction to be help in “finding articles,” a task which is not particularly relevant in undergraduate and master-level accounting courses. However, databases for financial statement analysis and industry analysis are very relevant resources that can and should be promoted among these users.
**Electronic Resources**

Students and faculty in the School of Accountancy rely heavily on journals, major reference works and databases to conduct research and complete assignments. The following section provides an overview of some of the major electronic resources available for accounting research.

<table>
<thead>
<tr>
<th>GSU Library Subscription Databases</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ABI Inform Complete</strong> (ProQuest)</td>
</tr>
<tr>
<td><strong>EconLit</strong> (EBSCO)</td>
</tr>
<tr>
<td><strong>Web of Science Social Sciences Index</strong></td>
</tr>
<tr>
<td><strong>Thomson One Banker Analytics</strong></td>
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<tr>
<td><strong>Mergent Online</strong></td>
</tr>
<tr>
<td><strong>National Bureau of Economic Research</strong></td>
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<tr>
<td><strong>LACE Monitor</strong></td>
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<tr>
<td><strong>S&amp;P Market Insight</strong></td>
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<tr>
<td><strong>Factiva</strong></td>
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<tr>
<td><strong>Value Line Research Center</strong></td>
</tr>
<tr>
<td><strong>Compustat Research Insight</strong></td>
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<tr>
<td><strong>The Conference Board</strong></td>
</tr>
<tr>
<td><strong>EIU Country Commerce</strong></td>
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<tr>
<td><strong>RIA Checkpoint</strong></td>
</tr>
</tbody>
</table>

**GALILEO Databases**

| **Business Source Complete** (EBSCO) | Comprehensive indexing and abstracts for 1,300+ scholarly business journals, dating as far back as 1886 |
| **Insurance Periodicals Index** (EBSCO) | Indexing & abstracts for 200 insurance journals, dating back to 1946 |
| **LexisNexis Academic** | Access over 6,000 news, business, and legal sources. Includes national and regional newspapers, wire services, broadcast transcripts, international news, and non-English language sources |