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**Department of Accounting  
G. Brint Ryan College of Business  
University of North Texas  
Fifth Year Continuous Improvement Review Report  
July 2023**



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**July 2023**

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## EXECUTIVE SUMMARY

### **1.1 A one paragraph to one-page description of your mission and objectives**

We are an energetic and collegial subgroup of the university community of scholars. Our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy. Our strategic plan outlines the following six strategic priorities:

1. Improve our CPA pass rates.
2. Increase enrollment of high-quality students.
3. Enhance the research reputation of the accounting department.
4. Enhance our students' ability to compete in the global economy.
5. Foster exceptional relationships with the professional community.
6. Compete in the online education space.

### **1.2 Descriptions of the processes that support achievement, the outcomes and measurements associated with those processes, and how the processes and objectives may have changed as a result of your efforts.**

#### Description of the Processes

The department bylaws govern our professional conduct and specify the processes for implementing actions consistent with our responsibilities as a group. The bylaws are revised by the department faculty as and when needed (latest revision was in April 2020) to be in conformity with relevant university policies and the Dean's promotion, tenure, and workload guidelines. The department chair assigns faculty workload annually, as part of the annual evaluation process. These workload assignments meet the overarching mission of the university, the needs of the department and college, and fulfill the faculty member's role as a member of the university community. To the extent possible, all workload assignments are based on the faculty member's ability to progress in rank and on the best use of their interests, passions, skills, and abilities. The annual evaluation process is driven by the faculty in that it is based on a self-evaluation narrative that is submitted by the faculty member and reviewed by the department's elected personnel affairs committee (PAC). The PAC makes recommendations to the Department Chair, who in turn conducts a review and submits final recommendations to the Dean. Expectations for promotion and/or tenure get communicated by the Dean via the Dean's guidelines. These guidelines cover both tenure- and non-tenure track (i.e., professional) faculty. Thanks to the generosity of enthusiastic alums, the accounting department has several professorships that are awarded to exceptionally productive faculty.

Tenure-track and professional faculty members are actively supported in meeting their professional goals in a multitude of ways that include annual feedback, mentoring, research assistants (where appropriate), rank-appropriate teaching loads, financial support for research (including summer research grants via the Dean's office), professional dues and subscriptions, and conference travel. Also, the department funds behavioral faculty members for conducting experiments, and subscribes to a broad swath of research databases to support our archival

faculty members.

Classrooms in the G. Brint Ryan College of Business (RCOB) are modern and equipped with some of the latest technology. Moreover, we have a world-class Center for Learning Experimentation, Application and Research (CLEAR) that supports us by turning “cutting-edge empirical research into high-quality 21st century learning environments.” We measure and evaluate student learning both directly, via our assurance of learning program, and indirectly, via metrics from an annual exit survey (see below), CPA exam results, other certifications and micro-credentials, employer feedback on student internships, and from job offers and placements. Such feedback is shared by the Chair and discussed at department meetings (twice a semester), weekly communiques during the long semesters, and at informal events such as our end-of-semester faculty/staff get-togethers.

### Changes to the Processes and Outcomes

The department conducts exit surveys of both undergraduate and graduate students every year and responds to significant student concerns, issues, or trends. For instance, earlier surveys indicated that our students were delaying taking the CPA exam even though data showed that candidates who took the exam closer to graduation stood a higher chance of success. Accordingly, we implemented an annual CPA Town Hall meeting and a professional exam competency class to enhance CPA exam awareness. The more recent exit surveys indicate that an overwhelming majority of our students now plan to take the CPA exam within a year of graduation. Our exit surveys also indicated a concern among students that we were over-emphasizing the CPA exam. Consequently, we began a concerted effort to encourage students to earn other professional certifications and micro-credentials, which effort has begun to bear fruit. Thus, in the graduate Fraud Examination graduate class, within the last 4 years, 9 students have passed all four parts of the CFE exam. In the IT Audit class, students routinely pass the CISA exam. Likewise, since the summer of 2022, over 200 students have passed the Alteryx Foundation Micro-Credential Exam or the Alteryx Designer Core Exam in two of our tax classes (ACCT 4320 - Income Tax II, and ACCT 5390 - Taxes and Business Strategy). Also noteworthy is that all students in the Accounting Information Systems undergraduate (UG) class are required to earn the Excel Expert certification. Currently, the pass rate on the Excel Expert exam is 92% with three perfect scores in the last three years.

Changes to the processes and outcomes, where needed, are also driven by feedback from our students, employers, advisory boards, alumni, and faculty. For instance, based on informal feedback from several students at a fall 2022 student event, a required UG data mining course offered by the Information Technology and Decision Sciences (ITDS) department was significantly altered to make it more relevant to accounting students. Similarly, our robust internship program allows for employer feedback to help us make changes. One such feedback item was that our students, many of whom are first-generation students, needed more soft skills. Accordingly, our professional development course (ACCT 3405) now includes a module on digital (email) etiquette and an etiquette dinner. The etiquette dinner, sponsored by our junior accounting advisory board, covers networking skills and proper etiquette at social events. As another example, our (senior) accounting advisory board provided us with feedback that some of our BBA accounting

students were concerned about the UG advising process. This concern was relayed to the UG advising office and to Dean Marilyn Wiley. The UG office has responded by forming department-specific advising teams that will be deployed effective fall 2023. Additionally, effective fall 2023, we have appointed one of our professional faculty members, Lecturer Hillary Wang, to serve as the faculty coordinator of the BBA-Accounting program. In this capacity, Professor Wang will work with the UG advising office to ensure that our BBA students' advising needs are met.

The implementation of technology and data analytics into our courses is partly the result of faculty initiatives. For instance, in the spring 2023 semester, one of our faculty members took the initiative to teach the Data Analysis in Accounting (ACCT 5120) class completely using Python, thereby teaching a more rigorous and sophisticated analytical technique. Similarly, two new master's level courses, one in accounting-based valuation and another in accounting communications, were introduced into the fall 2023 degree plan by faculty initiatives. Often, changes to our program are driven by changes to the CPA exam as communicated by the Texas Society of CPAs (TXCPA), American Institute of Certified Public Accountants (AICPA) and/or National Association of State Boards of Accountancy (NASBA). Accordingly, we have completely revamped our MS-Accounting and MS-Taxation programs to align with the CPA Evolution model. Thoughts and ideas also often come together annually, during our fall retreat. Last fall, for example, we hired a consultant who helped the department faculty, staff, student representatives and advisory board members brainstorm about and lay the groundwork for the department's vision and strategies for the 2024-2028 period.

### **1.3 Descriptions of the most significant strategies and outcomes related to engagement, innovation, and impact including examples of outcomes linked to the accounting mission and strategic plan.**

#### Research Reputation

With respect to our research productivity and reputation, the just-released 2023 BYU research rankings place University of North Texas (UNT) 5<sup>th</sup> in the world and 1<sup>st</sup> in Texas for AIS Experimental Research, 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on Audit Experimental Research, 24<sup>th</sup> in the world and 3<sup>rd</sup> in Texas (behind UT and Texas A&M) on Tax Archival Research, 23<sup>rd</sup> in the world and 2<sup>nd</sup> in Texas (behind UT) in Managerial Experimental Research, and 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on overall research breadth of topic. Of note is that we were unranked or ranked much lower in many of these categories in 2018.

#### Exceptional Relationships with the Professional Community

We have highly interactive advisory boards. Moreover, with a regular presence in meetings of the DFW and Fort Worth chapters of the Financial Executives Institute (FEI), frequent guest lectures by professionals in our classes, a strong presence in ISACA (Dr. Jose Lineros serves as the current President of Information Systems Audit and Control Association (ISACA) North Texas Chapter), our professional relationship with the Texas Society of CPAs (Senior Lecturer Madhuri Bandla serves as a Faculty Ambassador), and our endorsements by and interactions with the Institute of Management Accountants (IMA) and the Institute of Internal Audits (IIA), we are proud of an exceptional relationship with the professional community. In 2018, a first-of-its

kind accounting advisory board fund was established to support scholarships and departmental initiatives.

### Students' Ability to Compete in a Global Economy

With respect to enhancing our students' ability to compete in a global economy, we believe that the technology and data analytics embedded into our accounting degree plans (see Table A6), including data mining, data visualization, Excel, Alteryx, Tableau, Generative AI, and RPA, are second to none, making our students even more competitive. This is evidenced by our internship program, which consistently has a placement rate of well over 90%.

### Enrollment

Our enrollment efforts are multifaceted and robust, resulting in a diverse student body. Our innovative Accounting Scholars Program (ASP) has grown from 5 students in the fall 2017 semester to 84 students in the spring 2023 semester. As of fall 2022, our student body composition is 48% male and 52% female. Over 31% of our students are Hispanic, 36% are white, 13% are African American/Black, 11% are Asians, and 1.5% are native Americans. We serve mostly traditional students with a mean age of 24 years (23.3 years UG and 25.6 years MS).

For 2023, we are one of only nineteen schools worldwide collaborating with the Deloitte Foundation Accounting Scholars Program to fund 5<sup>th</sup> year master's education for our students. Moreover, thanks to the generosity of our alums and donors and our reputation as a program that produces quality students, we will distribute well over \$400,000 in scholarships during the fall 2023/spring 2024 academic year. Also, as part of our efforts to inspire high school students (especially Black and minority students) to pursue a career in accounting and related areas, we are partnering with Accounting Career Awareness Program (ACAP) to host the 2023 ACAP summer camp.

With a view to the future, we have begun work on the 2024-2028 strategic plan. Below we provide a more detailed description of the action items under, and outcomes of, our main strategic priorities related to engagement, innovation, and impact.

### ***Strategic Priority: Improve our CPA pass rates.***

- We collaborate with a major CPA exam review provider (Becker) and host a CPA Town Hall meeting every spring semester. The event is designed to help students learn more about the importance of a CPA license. A highlight of the CPA Town Hall is a panel session of recent graduates who share their experiences and success stories. Feedback from students has been overwhelmingly positive. Moreover, the event was featured in a May 2022 *Journal of Accountancy* article as a model for other schools to follow to help create awareness of the CPA licensure.<sup>1</sup> Research has shown that students who sit for the CPA exam closer to

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<sup>1</sup><https://www.journalofaccountancy.com/newsletters/extra-credit/cpa-townhall-generate-exam-awareness-early.html>

graduation have a higher likelihood of passing the exam. A professional exam competency course (ACCT 5780) is now a required part of the master's curriculum. Many students in this class pass one or more sections of the CPA exam before their graduation, which is our goal for the students.

- In response to the CPA Evolution by the AICPA and NASBA, we created three faculty task forces to analyze the AICPA CPA exam blueprint and map it to our existing courses to discern gaps. The result has been a significant overhaul of our master's programs.
- Unfortunately, NASBA stopped publishing university-level CPA pass rates.<sup>2</sup> Consequently, we do not have data to properly analyze/validate the effects of our CPA pass rate strategy on our current students. However, current and former students have widely appreciated our efforts. For instance, a student in the spring 2023 professional exam competency class said, "I officially passed all 4 parts of the CPA examination prior to graduation! I'm very excited and I hope to enjoy my summer before starting with PwC this summer." The latest available Texas State Board of Public Accountancy (TSBPA) data (December 2022 - April 2023) show that UNT students had pass rates ranging from 32.26% to 64.44% on the CPA exam. These pass rates include the performance of current students and that of students who have long graduated from UNT.

***Strategic Priority: Increase enrollment of high-quality students.***

- Our innovative Accounting Scholars Program (ASP) has grown from five students in the fall 2017 semester to 84 students in the spring 2023 semester. The ASP is open to incoming first year and transfer students and is designed to prepare high-achieving UNT students for a successful professional career in accounting. We have continued to expand the ASP by using faculty mentors, student mentors, professional mentors, and scholarships to all incoming ASP students. With the Chair's oversight, Ms. Madhuri Bandla (Senior Lecturer) and Dr. Peggy Jimenez (Clinical Assistant Professor) direct the operations of the ASP.
- We have partnered with the Honors College at UNT to offer honors-only sections of our introductory financial accounting and managerial accounting classes. The first honors only section will be offered in the fall 2023 semester. We anticipate that this will become an additional pathway for students to explore and choose accounting as their degree major.
- With a view to continuous improvement and to broaden our reach, we successfully earned an endorsement from the IMA, making us one of the few accounting programs in the nation and the only one in the region to have supplemental accreditation by the AACSB *and* be endorsed by both the IMA and the IIA.

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<sup>2</sup><https://www.aacsb.edu/media-center/news/2022/01/aacsb-and-aaa-write-to-nasba-on-cpa-exam-pass-rate-change>



- As noted earlier, we are one of only nineteen schools worldwide collaborating with the Deloitte Foundation Accounting Scholars Program to fund fifth year master’s education for our students. In collaboration with Deloitte, our scholarship committee has selected five outstanding students who will receive 100% scholarships (75% funded by Deloitte and 25% from RCOB scholarship funds) to complete their MS-Taxation or MS-Accounting program at UNT.
- Thanks to the generosity of our own alums and that of outside donors, we will award over \$400,000 (a record) as scholarships during the fall 2023/spring 2024 semesters. The scholarships will go to about 165 unique accounting students, with individual awards ranging from \$1,000 to over \$20,000. These include:
  - Two Public Company Accounting Oversight Board (PCAOB) Scholarships of \$10,000 each.
  - Five Deloitte Accounting Scholars Program scholarships totaling over \$20,000 each.
  - Ten UNT Accounting Scholars Program scholarships of \$1,000 each.
  - Four TXCPA Accounting Education Foundation scholarships of \$2,500 each.

Additionally, the department’s scholarship committee awarded the TXCPA Accounting Excellence Award and departmental Outstanding Student Awards at various degree levels (undergraduate, graduate, and doctoral).

- Depending on the frame of reference, and against the backdrop of a nationwide decline in accounting enrollment (in some cases by over 50%), our enrollment strategy and efforts have been moderately successful thus far and we hope that they will continue to pay dividends in the future. As shown in the table below, our enrollment declined from 607 students in the spring 2022 semester to 600 students in the spring 2023 semester:

Term	2021 Spring	2021 Fall	2022 Spring	2022 Fall	2023 Spring
Headcount RCOB	6,939	7,852	7,812	8,818	8,509
Headcount Accounting	633	699	607	656	600

***Strategic Priority: Enhance the research reputation of the accounting department.***

- In collaboration with the RCOB, the department provides a broad swath of databases to help archival research faculty members and PhD students in their research endeavors. Likewise, the department supports behavioral research faculty members by providing grants to cover the expenses of experimental research. In addition, the junior accounting advisory board serves as a resourceful panel of professionals to assist our behavioral faculty to conduct

experiments. To aid research-productive faculty in completing projects with high publication or funding potential, under the leadership of Dean Marilyn Wiley, the RCOB has awarded \$700,000 in summer research grants over the last five years. Several faculty members in the accounting department have benefited from these grants.

- We started a research workshop series in the fall 2018 semester and Dr. Blair Marquardt took a leadership role in this endeavor. Since then, with the help of other faculty members, Dr. Marquardt has successfully organized 29 research workshop presentations by leading authors from universities across the nation. Presenting authors have included Drs. Eric Chan from UT, Justin Leiby from the University of Illinois at Urbana-Champaign, Brian Williams from Indiana University, Chad Proell (formerly at TCU), Bill Cready from UT-Dallas, Shiva Rajagopal from Columbia, Gopal Krishnan from Bentley, and Nick Guest from Cornell. Reflecting our balance between archival and behavioral research, 16 of the workshop presenters used archival research and 13 used behavioral research.
- UNT began hosting a highly successful biennial Accounting Research Conference in 2019, which has grown and matured. With the Department Chair's oversight, Drs. Jesse Robertson and Casey Schwab coordinated the recently concluded 2023 conference. It featured a keynote address by Dr. Jeff Hales (University of Texas) and invited research sessions by PhD students, Dr. Lisa Koonce (University of Texas), and Dr. John Campbell (University of Georgia). The conference received a record number of author submissions (92), representing a 50% increase over the 2021 conference, which was held via zoom on account of the COVID pandemic. Authors of accepted papers were from NYU, Columbia, UT, UT-Dallas, Notre Dame, Wisconsin, Minnesota, Georgia, Arkansas, Baylor, UNT, and more. Feedback from participants was extremely positive. On a scale of 1 (not at all likely) to 7 (very likely), the mean response to "How likely are you to attend future UNT accounting research conferences?" was 6.43.
- Since the last AACSB accreditation, there have been many changes among the department faculty members. We hired Dr. Richard Cazier, Dr. Pradeep Sapkota and Dr. Lisa McLuckie at the assistant professor level. We also hired full professors for two G. Brint Ryan Endowed Professorships—Dr. Casey Schwab (archival research) and Dr. Chad Proell (behavioral research). Drs. Richard Cazier and Jared Eutsler have since been promoted to Associate Professor with tenure, and one of our lecturers, Ms. Madhuri Bandla, has been promoted to Senior Lecturer.
- The Dean recently issued updated promotion and tenure and workload guidelines. Under these new guidelines, top-tier publications are preferentially rewarded for promotion and/or tenure decisions and for determination of teaching loads. Also, faculty members publishing in journals on the Financial Times-50 list are given cash awards.
- Drs. Lili Sun and Govind Iyer serve as our doctoral program coordinators. They manage the admission process and assign admitted PhD students as research assistants to faculty members and help with the dissertation committee assignments as well.

- Our collective efforts to enhance the department’s research productivity and reputation have been very successful. Based on the most recent 6-year window, BYU research rankings place UNT 5<sup>th</sup> in the world and 1<sup>st</sup> in Texas for AIS Experimental Research, 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on Audit Experimental Research, 24<sup>th</sup> in the world and 3<sup>rd</sup> in Texas (behind UT and Texas A&M) on Tax Archival Research, 23<sup>rd</sup> in the world and 2<sup>nd</sup> in Texas (behind UT) in Managerial Experimental Research, and 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on overall research breadth of topic. Of note is that we were unranked in many of these categories in 2018.

***Strategic Priority: Enhance our students’ ability to compete in a global economy.***

- We are one of only 18 schools worldwide that are endorsed by the IIA as an Internal Auditing Education Partnership (IAEP) program school at the comprehensive program level,<sup>3</sup> thereby recognized as a quality school from which to recruit internal audit talent. Our most recent recertification by the IIA as a comprehensive level program school occurred in May 2023 and the certification is valid for the 2023-2028 period. Consistent with our endorsement by the IIA, Dr. Lineros leads students in our master’s level Internal Audit course to conduct live internal audits of organizations such as the RCOB’s Student Investment Group (SIG) every spring semester, and two Denton non- profits, Our Daily Bread and the Denton Community Food Center, every fall semester. At semester’s end, our students present their results to the clients and visiting audit professionals.
- Our revised accounting curriculum includes an UG course in Data Mining, required of all UG accounting majors, and a master’s level course in Data Visualization & Predictive Analytics, required of all master’s level students. Beginning fall 2023, as part of our revised curriculum in response to the CPA Evolution model, all master’s students will be required to take a course in Data Analysis in Accounting (ACCT 5120). Moreover, students in ACCT 4100 (our UG Accounting Information Systems class, currently taught by Drs. Lineros and Kipp) are required to be Excel certified at the expert level. Benefiting from our collaboration with the IMA, Dr. Iyer experimentally introduced IMA certifications in Data Analysis and Visualization and Robotic Process Automation in our cost accounting (ACCT 3270) class. These certifications provide a badge to the students that can be displayed in their social media or LinkedIn profiles making them more marketable. Several undergraduate courses introduce students to emerging technology solutions such as Smart Contracts, Analytic Solver, Generative AI, and Tableau. Technology and/or data analytics is woven into many courses in the undergraduate and master’s programs, and Dr. Lineros plans to use ChatGPT in his master’s level Internal Audit class (ACCT 5450) in the fall 2023 semester (see also Table A6).<sup>4</sup>

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<sup>3</sup><https://www.theiia.org/en/about-us/initiatives-and-awards/academic-relations/participating-iaep-program-schools/>

<sup>4</sup>Dr. Lineros has a growing national reputation an accounting information system expert and was featured recently on CBS News on the topic of generative AI and ChatGPT. See <https://www.cbsnews.com/texas/video/new-ai-software-chatgpt-concerns-some-experts-but-offers-some-advantages-as-well/#x>

- We stress the importance of career planning, professional certifications, internships, job placement and advancement in our classes as frequently as possible. Every spring semester, Ms. Christine Ellis, Graduate Programs Advisor for our department, works with Dr. Brian Hirsch, the director of our in-house career resources center, to coordinate a highly successful Meet the Firms Night (MTFN) event that provides a platform for our students to secure busy season internships, improve their workplace skills, and secure full-time job offers. The spring 2023 MTFN attracted 40 firms (up from 32 in spring 2022) and 174 students (up from 160 in spring 2022). As the data below show, this is a highly successful event that results in over 90% of our students securing full-time job offers before graduation.
- The spring 2022 internship and placement data for our students show that 79 students completed tax, audit, or corporate accounting internships and 91.14% (90% of our tax interns, 93% of our Audit interns, and 80% of our corporate interns) of these students secured full-time jobs in their respective places of internship. We thus feel that our efforts at strategizing students' ability to compete in the global economy have been very successful.

SPRING 2022 INTERNSHIPS AND PLACEMENT							
Firm Size	Student Count (%)	Number of Tax Internships (%)	Number of Audit Internships (%)	Number of Corporate Accounting Internships (%)	# Placed From Tax Internships (%)	# Placed from Audit Internships (%)	# Placed from Corporate Accounting Internships (%)
Big 4	25 (32%)	11 (44%)	14 (56%)	0	11 (100%)	14 (100%)	0 (0%)
Mid-Market	24 (30%)	10 (42%)	14 (58%)	0	8 (80%)	13 (93%)	0 (0%)
Regional/Local	25 (32%)	10 (40%)	15 (60%)	0	9 (90%)	13 (87%)	0 (0%)
Corporations	5 (6%)	-	-	5 (100%)	-	-	4 (80%)
Total	79 (100%)	31 (39%)	43 (55%)	5 (6%)	28 (90.32%)	40 (93%)	4 (80%)

### ***Other Strategic Priorities.***

As part of our strategy to offer courses online, since returning to campus after COVID, we have CLEAR-certified 12 (7 UG and 5 MS) accounting courses. Online courses provide much flexibility for our faculty members and students, and the CLEAR certification process ensures quality. For example, online and hybrid courses in the spring semester allow our students to complete 9 semester credit hours even in a semester during the first half of which they are out on busy season internships. Our goal is to offer a fully online MS-Taxation program by the fall 2024 semester, followed by a fully online MS-Accounting program.

#### **1.4 A summary of self-assessed strengths and weaknesses as they relate to the AACSB Accounting standards and the achievement of specific objectives.**

The department's major strengths include:

- **Location, affordability, and reputation:** Our student exit surveys indicate that location and affordability are the main reasons our students come to UNT although some students now mention our academic reputation as a determinant. UNT is in a growing, vibrant DFW metroplex, and it continues to be an affordable university in Texas while enjoying an excellent academic reputation.
- **Industry and alumni relations:** UNT accounting enjoys outstanding relationships with its alumni and with members of the accounting profession. With two highly interactive advisory boards, a regular presence in meetings of the DFW and Fort Worth chapters of the Financial Executives Institute (FEI), frequent guest lectures by professionals in our classes, a strong presence in ISACA (Dr. Jose Lineros serves as the current President of ISACA North), our presence in the AICPA (Senior Lecturer Madhuri Bandla serves on the AICPA Academic Executive Committee), and our interactions with the IMA and the IIA, we are proud of an exceptional relationship with the professional community.
- **Committed Faculty, Updated Curriculum, and Positive Student Experiences:** The degree plans are continually updated to reflect the changing needs and rapid changes in the profession. In this vein, our master's program has been revamped to meet the demands of the CPA Evolution project, and our entire curriculum (UG and MS) reflects a solid base of technology and data analytics. Our faculty strive to ensure that students not only have an exceptional experience during their time at UNT but also that they are well prepared to enter the profession. As reflected in Table A6 (Technology Agility), we are at the forefront of using data analytics and technology in our classes.
- **Research Reputation:** Our growing research reputation and standing as a home for both archival and behavioral researchers is another major strength of our department. Our PhD program, which attracts both future archival and behavioral researchers, is another strength that has been repeatedly cited by candidates who have interviewed for faculty positions at UNT. A strong indication of our strength as a home for scholars and educators is evident from the fact that we received about 80 applications to fill a recent tenure-track position.
- **Accounting Scholars Program:** Our innovative Accounting Scholars Program, our integrated BS/MS program, the availability of three different tracks in the MS program, our passionate alums, and our outstanding donor base and fund-raising success (as noted earlier, we distributed over \$400,000 in scholarship in Spring 2023) are among our most significant strengths.
- **Internships:** Our model spring semester busy-season internship program is one of the jewels

in our crown. This includes compressed graduate-level online or hybrid classes to enable students to earn 9 semester credit hours in the spring semester, despite being away during the first half of the spring semester for a busy-season internship. It is a major innovation requiring significant effort by our faculty and staff, and a strength of our program.

- **Accreditation and Endorsements:** Our AACSB supplemental accreditation as augmented by endorsements by the IMA and the IIA is a differentiator. As already mentioned, to the best of our knowledge, we are the only program in the region that has AACSB supplemental accreditation along with endorsements by both the IMA and the IIA.
- **Mix of Faculty Types:** Our department reflects a good balance between tenure (15) and non-tenure track (8) faculty members. Within tenure-track faculty, there is a good balance of ranks (assistant professors, associate professors, and full professors). Our professionally qualified lecturers and senior lecturers work synergistically with our clinical and tenure track faculty to bring diversity of thought, teaching flexibility, and a heightened degree of care for our students. Thus, Anne Grieser (Lecturer) coordinates the Entrance Exam for the Intermediate Accounting course, Allison McLeod, JD, LL.M (Senior Lecturer) coordinates our Principles of Financial Accounting course, and Hillary Wang (Lecturer) coordinates our Principles of Managerial Accounting course. Both tenure- and non-tenure track faculty members are recognized and rewarded through reappointments and promotions.
- **Diverse Student Background and Choice of Student Organizations:** Our student diversity is one of our major strengths. As of fall 2022, our student body composition is 48% male and 52% female. Over 31% of our students are Hispanic, 36% are white, 13% are African American/Black, 11% are Asians, and 1.5% are native Americans. To help our diverse student population better connect with each other, with the profession, and with our faculty, we support four active student organizations: Beta Alpha Psi, Association of Latino Professionals for America (ALPFA), Professional Accounting Student Society (PASS), and National Association of Black Accountants (NABA). Each student organization has two full-time faculty members assigned as faculty advisors.

The following are some areas of weakness or concern:

1. **Variation in Preparedness of Incoming Students:** UNT students come from diverse backgrounds. Many are the first in their families to attend college and thus find negotiating the university landscape a challenge. Although their admission profiles show that they are intelligent and capable, many of our students work long hours at jobs that distract them from their studies. While our four student organizations and faculty advisors help ameliorate some of these concerns, instructors are continually challenged to strike an appropriate balance in teaching classes with a plurality of student skills and commitments.
2. **Declining Enrollment:** Although our enrollment decline has not been drastic, total enrollment

in accounting has shown a decline reflecting the general trend in the nation. Part of the decline may be attributed to the COVID pandemic and the lack of college experience and advising due to remote instruction. A robust market for business undergraduates and conflicting messages in the marketplace about the value of a master's accounting degree (e.g., part-time in-house graduate programs sponsored by accounting firms or talk about alternative paths to a CPA license) also make graduate programs like ours less attractive. As described earlier, we have taken several steps to ameliorate this concern.

3. PhD Student Enrollment: The recent RCOB increase in PhD student stipends from \$20,000 to \$28,000 plus a potential \$5,000 annual scholarship for outstanding candidates will serve to alleviate one of our other concerns, but the ability to attract top-quality PhD students with a limited budget for stipends and match them with faculty interests remain a challenge.

### **1.5 Describe how your strategic plan relates to your mission development activities.**

As noted earlier, our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy. Our strategic plan outlines six strategic priorities to activate our mission. Each of the six strategies has action items. As explained in the preceding paragraphs, despite the onset of the global pandemic, we have made substantial progress on all fronts related to our six strategic initiatives. Thus, our strategic plan and mission development activities are intertwined with each other. With a view to the future, we have begun work on the 2024-2028 strategic plan.

### **1.6 List up to five effective practices, which are unique or inherent to the success of your operations.**

We believe that the following practices (in no specific order), are among the most effective:

1. The way we recruit students into, and maintain their interest in, the Accounting Scholars Program has been very effective. This is evidenced by its growth from 5 students in fall 2017 to over 80 students in the spring 2023 semester, by unsolicited compliments, and by the ASP entry-to-graduation retention rate, which is over 90%. In the addendum, we include the spring 2023 newsletter for the Accounting Scholars program.
2. The way we use our talented Beta Alpha Psi students to conduct boot camps for the entrance exam for our Intermediate Accounting course and promote peer-to-peer learning has been very effective. Similarly, our collaboration with UNT's Learning Center to deploy accounting students as supplemental instructors in several of our key classes like ACCT 2010, 2020 and 3110, which practice also promotes peer-to-peer learning, has been very effective; data show that students who attend SI classes are more successful than those that don't do so.
3. Our annual CPA Townhall serves as a very effective practice to increase exam awareness. Feedback we collect from students overwhelmingly confirms the value of this event.

Moreover, as already noted, it was featured as a model event to increase exam awareness in an article in the May 2022 issue of the *Journal of Accountancy*, with a readership of about 400,000. In the same vein, our Professional Exam Competency course to augment CPA exam success has also been quite successful.

4. All the activities related to our goal of increasing our research reputation, including our biennial accounting research conference, our regular research workshops featuring premier archival and behavioral researchers, and the hiring of world-class faculty members have been effective. In the same vein, our ability to support faculty via summer research grants, databases, funds for experimental research, conference travel, and faculty development leaves have proven to be effective.
5. Our regular and meaningful interactions with the professional community and with members of both our advisory boards, which together have elevated our connection to our alums and the profession, are also noteworthy. In this regard, our collaboration with the RCOB's development team has resulted in several corporate partnerships resulting in record contributions to the department's scholarship and gift/discretionary funds. Recent corporate partnerships with accounting include those by Grant Thornton - gold level, \$20,000; KPMG - Silver level, \$15,000 - Moss Adams, Silver level, \$15,000; and Whitley Penn - Silver Level, \$15,000.



**Department of Accounting  
G. Brint Ryan College of Business  
University of North Texas  
Fifth Year Continuous Improvement Review Report  
July 2023**



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**Department of Accounting**  
**G. Brint Ryan College of Business**  
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## EXECUTIVE SUMMARY

### **1.1 A one paragraph to one-page description of your mission and objectives**

We are an energetic and collegial subgroup of the university community of scholars. Our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy. Our strategic plan outlines the following six strategic priorities:

1. Improve our CPA pass rates.
2. Increase enrollment of high-quality students.
3. Enhance the research reputation of the accounting department.
4. Enhance our students' ability to compete in the global economy.
5. Foster exceptional relationships with the professional community.
6. Compete in the online education space.

### **1.2 Descriptions of the processes that support achievement, the outcomes and measurements associated with those processes, and how the processes and objectives may have changed as a result of your efforts.**

#### Description of the Processes

The department bylaws govern our professional conduct and specify the processes for implementing actions consistent with our responsibilities as a group. The bylaws are revised by the department faculty as and when needed (latest revision was in April 2020) to be in conformity with relevant university policies and the Dean's promotion, tenure, and workload guidelines. The department chair assigns faculty workload annually, as part of the annual evaluation process. These workload assignments meet the overarching mission of the university, the needs of the department and college, and fulfill the faculty member's role as a member of the university community. To the extent possible, all workload assignments are based on the faculty member's ability to progress in rank and on the best use of their interests, passions, skills, and abilities. The annual evaluation process is driven by the faculty in that it is based on a self-evaluation narrative that is submitted by the faculty member and reviewed by the department's elected personnel affairs committee (PAC). The PAC makes recommendations to the Department Chair, who in turn conducts a review and submits final recommendations to the Dean. Expectations for promotion and/or tenure get communicated by the Dean via the Dean's guidelines. These guidelines cover both tenure- and non-tenure track (i.e., professional) faculty. Thanks to the generosity of enthusiastic alums, the accounting department has several professorships that are awarded to exceptionally productive faculty.

Tenure-track and professional faculty members are actively supported in meeting their professional goals in a multitude of ways that include annual feedback, mentoring, research assistants (where appropriate), rank-appropriate teaching loads, financial support for research (including summer research grants via the Dean's office), professional dues and subscriptions, and conference travel. Also, the department funds behavioral faculty members for conducting experiments, and subscribes to a broad swath of research databases to support our archival

faculty members.

Classrooms in the G. Brint Ryan College of Business (RCOB) are modern and equipped with some of the latest technology. Moreover, we have a world-class Center for Learning Experimentation, Application and Research (CLEAR) that supports us by turning “cutting-edge empirical research into high-quality 21st century learning environments.” We measure and evaluate student learning both directly, via our assurance of learning program, and indirectly, via metrics from an annual exit survey (see below), CPA exam results, other certifications and micro-credentials, employer feedback on student internships, and from job offers and placements. Such feedback is shared by the Chair and discussed at department meetings (twice a semester), weekly communiques during the long semesters, and at informal events such as our end-of-semester faculty/staff get-togethers.

### Changes to the Processes and Outcomes

The department conducts exit surveys of both undergraduate and graduate students every year and responds to significant student concerns, issues, or trends. For instance, earlier surveys indicated that our students were delaying taking the CPA exam even though data showed that candidates who took the exam closer to graduation stood a higher chance of success. Accordingly, we implemented an annual CPA Town Hall meeting and a professional exam competency class to enhance CPA exam awareness. The more recent exit surveys indicate that an overwhelming majority of our students now plan to take the CPA exam within a year of graduation. Our exit surveys also indicated a concern among students that we were over-emphasizing the CPA exam. Consequently, we began a concerted effort to encourage students to earn other professional certifications and micro-credentials, which effort has begun to bear fruit. Thus, in the graduate Fraud Examination graduate class, within the last 4 years, 9 students have passed all four parts of the CFE exam. In the IT Audit class, students routinely pass the CISA exam. Likewise, since the summer of 2022, over 200 students have passed the Alteryx Foundation Micro-Credential Exam or the Alteryx Designer Core Exam in two of our tax classes (ACCT 4320 - Income Tax II, and ACCT 5390 - Taxes and Business Strategy). Also noteworthy is that all students in the Accounting Information Systems undergraduate (UG) class are required to earn the Excel Expert certification. Currently, the pass rate on the Excel Expert exam is 92% with three perfect scores in the last three years.

Changes to the processes and outcomes, where needed, are also driven by feedback from our students, employers, advisory boards, alumni, and faculty. For instance, based on informal feedback from several students at a fall 2022 student event, a required UG data mining course offered by the Information Technology and Decision Sciences (ITDS) department was significantly altered to make it more relevant to accounting students. Similarly, our robust internship program allows for employer feedback to help us make changes. One such feedback item was that our students, many of whom are first-generation students, needed more soft skills. Accordingly, our professional development course (ACCT 3405) now includes a module on digital (email) etiquette and an etiquette dinner. The etiquette dinner, sponsored by our junior accounting advisory board, covers networking skills and proper etiquette at social events. As another example, our (senior) accounting advisory board provided us with feedback that some of our BBA accounting

students were concerned about the UG advising process. This concern was relayed to the UG advising office and to Dean Marilyn Wiley. The UG office has responded by forming department-specific advising teams that will be deployed effective fall 2023. Additionally, effective fall 2023, we have appointed one of our professional faculty members, Lecturer Hillary Wang, to serve as the faculty coordinator of the BBA-Accounting program. In this capacity, Professor Wang will work with the UG advising office to ensure that our BBA students' advising needs are met.

The implementation of technology and data analytics into our courses is partly the result of faculty initiatives. For instance, in the spring 2023 semester, one of our faculty members took the initiative to teach the Data Analysis in Accounting (ACCT 5120) class completely using Python, thereby teaching a more rigorous and sophisticated analytical technique. Similarly, two new master's level courses, one in accounting-based valuation and another in accounting communications, were introduced into the fall 2023 degree plan by faculty initiatives. Often, changes to our program are driven by changes to the CPA exam as communicated by the Texas Society of CPAs (TXCPA), American Institute of Certified Public Accountants (AICPA) and/or National Association of State Boards of Accountancy (NASBA). Accordingly, we have completely revamped our MS-Accounting and MS-Taxation programs to align with the CPA Evolution model. Thoughts and ideas also often come together annually, during our fall retreat. Last fall, for example, we hired a consultant who helped the department faculty, staff, student representatives and advisory board members brainstorm about and lay the groundwork for the department's vision and strategies for the 2024-2028 period.

### **1.3 Descriptions of the most significant strategies and outcomes related to engagement, innovation, and impact including examples of outcomes linked to the accounting mission and strategic plan.**

#### Research Reputation

With respect to our research productivity and reputation, the just-released 2023 BYU research rankings place University of North Texas (UNT) 5<sup>th</sup> in the world and 1<sup>st</sup> in Texas for AIS Experimental Research, 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on Audit Experimental Research, 24<sup>th</sup> in the world and 3<sup>rd</sup> in Texas (behind UT and Texas A&M) on Tax Archival Research, 23<sup>rd</sup> in the world and 2<sup>nd</sup> in Texas (behind UT) in Managerial Experimental Research, and 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on overall research breadth of topic. Of note is that we were unranked or ranked much lower in many of these categories in 2018.

#### Exceptional Relationships with the Professional Community

We have highly interactive advisory boards. Moreover, with a regular presence in meetings of the DFW and Fort Worth chapters of the Financial Executives Institute (FEI), frequent guest lectures by professionals in our classes, a strong presence in ISACA (Dr. Jose Lineros serves as the current President of Information Systems Audit and Control Association (ISACA) North Texas Chapter), our professional relationship with the Texas Society of CPAs (Senior Lecturer Madhuri Bandla serves as a Faculty Ambassador), and our endorsements by and interactions with the Institute of Management Accountants (IMA) and the Institute of Internal Audits (IIA), we are proud of an exceptional relationship with the professional community. In 2018, a first-of-its

kind accounting advisory board fund was established to support scholarships and departmental initiatives.

### Students' Ability to Compete in a Global Economy

With respect to enhancing our students' ability to compete in a global economy, we believe that the technology and data analytics embedded into our accounting degree plans (see Table A6), including data mining, data visualization, Excel, Alteryx, Tableau, Generative AI, and RPA, are second to none, making our students even more competitive. This is evidenced by our internship program, which consistently has a placement rate of well over 90%.

### Enrollment

Our enrollment efforts are multifaceted and robust, resulting in a diverse student body. Our innovative Accounting Scholars Program (ASP) has grown from 5 students in the fall 2017 semester to 84 students in the spring 2023 semester. As of fall 2022, our student body composition is 48% male and 52% female. Over 31% of our students are Hispanic, 36% are white, 13% are African American/Black, 11% are Asians, and 1.5% are native Americans. We serve mostly traditional students with a mean age of 24 years (23.3 years UG and 25.6 years MS).

For 2023, we are one of only nineteen schools worldwide collaborating with the Deloitte Foundation Accounting Scholars Program to fund 5<sup>th</sup> year master's education for our students. Moreover, thanks to the generosity of our alums and donors and our reputation as a program that produces quality students, we will distribute well over \$400,000 in scholarships during the fall 2023/spring 2024 academic year. Also, as part of our efforts to inspire high school students (especially Black and minority students) to pursue a career in accounting and related areas, we are partnering with Accounting Career Awareness Program (ACAP) to host the 2023 ACAP summer camp.

With a view to the future, we have begun work on the 2024-2028 strategic plan. Below we provide a more detailed description of the action items under, and outcomes of, our main strategic priorities related to engagement, innovation, and impact.

### ***Strategic Priority: Improve our CPA pass rates.***

- We collaborate with a major CPA exam review provider (Becker) and host a CPA Town Hall meeting every spring semester. The event is designed to help students learn more about the importance of a CPA license. A highlight of the CPA Town Hall is a panel session of recent graduates who share their experiences and success stories. Feedback from students has been overwhelmingly positive. Moreover, the event was featured in a May 2022 *Journal of Accountancy* article as a model for other schools to follow to help create awareness of the CPA licensure.<sup>1</sup> Research has shown that students who sit for the CPA exam closer to

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<sup>1</sup><https://www.journalofaccountancy.com/newsletters/extra-credit/cpa-townhall-generate-exam-awareness-early.html>

graduation have a higher likelihood of passing the exam. A professional exam competency course (ACCT 5780) is now a required part of the master's curriculum. Many students in this class pass one or more sections of the CPA exam before their graduation, which is our goal for the students.

- In response to the CPA Evolution by the AICPA and NASBA, we created three faculty task forces to analyze the AICPA CPA exam blueprint and map it to our existing courses to discern gaps. The result has been a significant overhaul of our master's programs.
- Unfortunately, NASBA stopped publishing university-level CPA pass rates.<sup>2</sup> Consequently, we do not have data to properly analyze/validate the effects of our CPA pass rate strategy on our current students. However, current and former students have widely appreciated our efforts. For instance, a student in the spring 2023 professional exam competency class said, "I officially passed all 4 parts of the CPA examination prior to graduation! I'm very excited and I hope to enjoy my summer before starting with PwC this summer." The latest available Texas State Board of Public Accountancy (TSBPA) data (December 2022 - April 2023) show that UNT students had pass rates ranging from 32.26% to 64.44% on the CPA exam. These pass rates include the performance of current students and that of students who have long graduated from UNT.

***Strategic Priority: Increase enrollment of high-quality students.***

- Our innovative Accounting Scholars Program (ASP) has grown from five students in the fall 2017 semester to 84 students in the spring 2023 semester. The ASP is open to incoming first year and transfer students and is designed to prepare high-achieving UNT students for a successful professional career in accounting. We have continued to expand the ASP by using faculty mentors, student mentors, professional mentors, and scholarships to all incoming ASP students. With the Chair's oversight, Ms. Madhuri Bandla (Senior Lecturer) and Dr. Peggy Jimenez (Clinical Assistant Professor) direct the operations of the ASP.
- We have partnered with the Honors College at UNT to offer honors-only sections of our introductory financial accounting and managerial accounting classes. The first honors only section will be offered in the fall 2023 semester. We anticipate that this will become an additional pathway for students to explore and choose accounting as their degree major.
- With a view to continuous improvement and to broaden our reach, we successfully earned an endorsement from the IMA, making us one of the few accounting programs in the nation and the only one in the region to have supplemental accreditation by the AACSB *and* be endorsed by both the IMA and the IIA.

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<sup>2</sup><https://www.aacsb.edu/media-center/news/2022/01/aacsb-and-aaa-write-to-nasba-on-cpa-exam-pass-rate-change>

- As noted earlier, we are one of only nineteen schools worldwide collaborating with the Deloitte Foundation Accounting Scholars Program to fund fifth year master’s education for our students. In collaboration with Deloitte, our scholarship committee has selected five outstanding students who will receive 100% scholarships (75% funded by Deloitte and 25% from RCOB scholarship funds) to complete their MS-Taxation or MS-Accounting program at UNT.
- Thanks to the generosity of our own alums and that of outside donors, we will award over \$400,000 (a record) as scholarships during the fall 2023/spring 2024 semesters. The scholarships will go to about 165 unique accounting students, with individual awards ranging from \$1,000 to over \$20,000. These include:
  - Two Public Company Accounting Oversight Board (PCAOB) Scholarships of \$10,000 each.
  - Five Deloitte Accounting Scholars Program scholarships totaling over \$20,000 each.
  - Ten UNT Accounting Scholars Program scholarships of \$1,000 each.
  - Four TXCPA Accounting Education Foundation scholarships of \$2,500 each.

Additionally, the department’s scholarship committee awarded the TXCPA Accounting Excellence Award and departmental Outstanding Student Awards at various degree levels (undergraduate, graduate, and doctoral).

- Depending on the frame of reference, and against the backdrop of a nationwide decline in accounting enrollment (in some cases by over 50%), our enrollment strategy and efforts have been moderately successful thus far and we hope that they will continue to pay dividends in the future. As shown in the table below, our enrollment declined from 607 students in the spring 2022 semester to 600 students in the spring 2023 semester:

Term	2021 Spring	2021 Fall	2022 Spring	2022 Fall	2023 Spring
Headcount RCOB	6,939	7,852	7,812	8,818	8,509
Headcount Accounting	633	699	607	656	600

***Strategic Priority: Enhance the research reputation of the accounting department.***

- In collaboration with the RCOB, the department provides a broad swath of databases to help archival research faculty members and PhD students in their research endeavors. Likewise, the department supports behavioral research faculty members by providing grants to cover the expenses of experimental research. In addition, the junior accounting advisory board serves as a resourceful panel of professionals to assist our behavioral faculty to conduct experiments. To aid research-productive faculty in completing projects with high publication



or funding potential, under the leadership of Dean Marilyn Wiley, the RCOB has awarded \$700,000 in summer research grants over the last five years. Several faculty members in the accounting department have benefited from these grants.

- We started a research workshop series in the fall 2018 semester and Dr. Blair Marquardt took a leadership role in this endeavor. Since then, with the help of other faculty members, Dr. Marquardt has successfully organized 29 research workshop presentations by leading authors from universities across the nation. Presenting authors have included Drs. Eric Chan from UT, Justin Leiby from the University of Illinois at Urbana-Champaign, Brian Williams from Indiana University, Chad Proell (formerly at TCU), Bill Cready from UT-Dallas, Shiva Rajagopal from Columbia, Gopal Krishnan from Bentley, and Nick Guest from Cornell. Reflecting our balance between archival and behavioral research, 16 of the workshop presenters used archival research and 13 used behavioral research.
- UNT began hosting a highly successful biennial Accounting Research Conference in 2019, which has grown and matured. With the Department Chair's oversight, Drs. Jesse Robertson and Casey Schwab coordinated the recently concluded 2023 conference. It featured a keynote address by Dr. Jeff Hales (University of Texas) and invited research sessions by PhD students, Dr. Lisa Koonce (University of Texas), and Dr. John Campbell (University of Georgia). The conference received a record number of author submissions (92), representing a 50% increase over the 2021 conference, which was held via zoom on account of the COVID pandemic. Authors of accepted papers were from NYU, Columbia, UT, UT-Dallas, Notre Dame, Wisconsin, Minnesota, Georgia, Arkansas, Baylor, UNT, and more. Feedback from participants was extremely positive. On a scale of 1 (not at all likely) to 7 (very likely), the mean response to "How likely are you to attend future UNT accounting research conferences?" was 6.43.
- Since the last AACSB accreditation, there have been many changes among the department faculty members. We hired Dr. Richard Cazier, Dr. Pradeep Sapkota and Dr. Lisa McLuckie at the assistant professor level. We also hired full professors for two G. Brint Ryan Endowed Professorships—Dr. Casey Schwab (archival research) and Dr. Chad Proell (behavioral research). Drs. Richard Cazier and Jared Eutsler have since been promoted to Associate Professor with tenure, and one of our lecturers, Ms. Madhuri Bandla, has been promoted to Senior Lecturer.
- The Dean recently issued updated promotion and tenure and workload guidelines. Under these new guidelines, top-tier publications are preferentially rewarded for promotion and/or tenure decisions and for determination of teaching loads. Also, faculty members publishing in journals on the Financial Times-50 list are given cash awards.
- Drs. Lili Sun and Govind Iyer serve as our doctoral program coordinators. They manage the admission process and assign admitted PhD students as research assistants to faculty members and help with the dissertation committee assignments as well.
- Our collective efforts to enhance the department's research productivity and reputation have

been very successful. Based on the most recent 6-year window, BYU research rankings place UNT 5<sup>th</sup> in the world and 1<sup>st</sup> in Texas for AIS Experimental Research, 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on Audit Experimental Research, 24<sup>th</sup> in the world and 3<sup>rd</sup> in Texas (behind UT and Texas A&M) on Tax Archival Research, 23<sup>rd</sup> in the world and 2<sup>nd</sup> in Texas (behind UT) in Managerial Experimental Research, and 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on overall research breadth of topic. Of note is that we were unranked in many of these categories in 2018.

***Strategic Priority: Enhance our students' ability to compete in a global economy.***

- We are one of only 18 schools worldwide that are endorsed by the IIA as an Internal Auditing Education Partnership (IAEP) program school at the comprehensive program level,<sup>3</sup> thereby recognized as a quality school from which to recruit internal audit talent. Our most recent recertification by the IIA as a comprehensive level program school occurred in May 2023 and the certification is valid for the 2023-2028 period. Consistent with our endorsement by the IIA, Dr. Lineros leads students in our master's level Internal Audit course to conduct live internal audits of organizations such as the RCOB's Student Investment Group (SIG) every spring semester, and two Denton non- profits, Our Daily Bread and the Denton Community Food Center, every fall semester. At semester's end, our students present their results to the clients and visiting audit professionals.
- Our revised accounting curriculum includes an UG course in Data Mining, required of all UG accounting majors, and a master's level course in Data Visualization & Predictive Analytics, required of all master's level students. Beginning fall 2023, as part of our revised curriculum in response to the CPA Evolution model, all master's students will be required to take a course in Data Analysis in Accounting (ACCT 5120). Moreover, students in ACCT 4100 (our UG Accounting Information Systems class, currently taught by Drs. Lineros and Kipp) are required to be Excel certified at the expert level. Benefiting from our collaboration with the IMA, Dr. Iyer experimentally introduced IMA certifications in Data Analysis and Visualization and Robotic Process Automation in our cost accounting (ACCT 3270) class. These certifications provide a badge to the students that can be displayed in their social media or LinkedIn profiles making them more marketable. Several undergraduate courses introduce students to emerging technology solutions such as Smart Contracts, Analytic Solver, Generative AI, and Tableau. Technology and/or data analytics is woven into many courses in the undergraduate and master's programs, and Dr. Lineros plans to use ChatGPT in his master's level Internal Audit class (ACCT 5450) in the fall 2023 semester (see also Table A6).<sup>4</sup>

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<sup>3</sup><https://www.theiia.org/en/about-us/initiatives-and-awards/academic-relations/participating-iaep-program-schools/>

<sup>4</sup>Dr. Lineros has a growing national reputation an accounting information system expert and was featured recently on CBS News on the topic of generative AI and ChatGPT. See <https://www.cbsnews.com/texas/video/new-ai-software-chatgpt-concerns-some-experts-but-offers-some-advantages-as-well/#x>

- We stress the importance of career planning, professional certifications, internships, job placement and advancement in our classes as frequently as possible. Every spring semester, Ms. Christine Ellis, Graduate Programs Advisor for our department, works with Dr. Brian Hirsch, the director of our in-house career resources center, to coordinate a highly successful Meet the Firms Night (MTFN) event that provides a platform for our students to secure busy season internships, improve their workplace skills, and secure full-time job offers. The spring 2023 MTFN attracted 40 firms (up from 32 in spring 2022) and 174 students (up from 160 in spring 2022). As the data below show, this is a highly successful event that results in over 90% of our students securing full-time job offers before graduation.
- The spring 2022 internship and placement data for our students show that 79 students completed tax, audit, or corporate accounting internships and 91.14% (90% of our tax interns, 93% of our Audit interns, and 80% of our corporate interns) of these students secured full-time jobs in their respective places of internship. We thus feel that our efforts at strategizing students' ability to compete in the global economy have been very successful.

SPRING 2022 INTERNSHIPS AND PLACEMENT							
Firm Size	Student Count (%)	Number of Tax Internships (%)	Number of Audit Internships (%)	Number of Corporate Accounting Internships (%)	# Placed From Tax Internships (%)	# Placed from Audit Internships (%)	# Placed from Corporate Accounting Internships (%)
Big 4	25 (32%)	11 (44%)	14 (56%)	0	11 (100%)	14 (100%)	0 (0%)
Mid-Market	24 (30%)	10 (42%)	14 (58%)	0	8 (80%)	13 (93%)	0 (0%)
Regional/Local	25 (32%)	10 (40%)	15 (60%)	0	9 (90%)	13 (87%)	0 (0%)
Corporations	5 (6%)	-	-	5 (100%)	-	-	4 (80%)
Total	79 (100%)	31 (39%)	43 (55%)	5 (6%)	28 (90.32%)	40 (93%)	4 (80%)

**Other Strategic Priorities.**

As part of our strategy to offer courses online, since returning to campus after COVID, we have CLEAR-certified 12 (7 UG and 5 MS) accounting courses. Online courses provide much flexibility for our faculty members and students, and the CLEAR certification process ensures quality. For example, online and hybrid courses in the spring semester allow our students to complete 9 semester credit hours even in a semester during the first half of which they are out on busy season internships. Our goal is to offer a fully online MS-Taxation program by the fall 2024 semester, followed by a fully online MS-Accounting program.

#### **1.4 A summary of self-assessed strengths and weaknesses as they relate to the AACSB Accounting standards and the achievement of specific objectives.**

The department's major strengths include:

- **Location, affordability, and reputation:** Our student exit surveys indicate that location and affordability are the main reasons our students come to UNT although some students now mention our academic reputation as a determinant. UNT is in a growing, vibrant DFW metroplex, and it continues to be an affordable university in Texas while enjoying an excellent academic reputation.
- **Industry and alumni relations:** UNT accounting enjoys outstanding relationships with its alumni and with members of the accounting profession. With two highly interactive advisory boards, a regular presence in meetings of the DFW and Fort Worth chapters of the Financial Executives Institute (FEI), frequent guest lectures by professionals in our classes, a strong presence in ISACA (Dr. Jose Lineros serves as the current President of ISACA North), our presence in the AICPA (Senior Lecturer Madhuri Bandla serves on the AICPA Academic Executive Committee), and our interactions with the IMA and the IIA, we are proud of an exceptional relationship with the professional community.
- **Committed Faculty, Updated Curriculum, and Positive Student Experiences:** The degree plans are continually updated to reflect the changing needs and rapid changes in the profession. In this vein, our master's program has been revamped to meet the demands of the CPA Evolution project, and our entire curriculum (UG and MS) reflects a solid base of technology and data analytics. Our faculty strive to ensure that students not only have an exceptional experience during their time at UNT but also that they are well prepared to enter the profession. As reflected in Table A6 (Technology Agility), we are at the forefront of using data analytics and technology in our classes.
- **Research Reputation:** Our growing research reputation and standing as a home for both archival and behavioral researchers is another major strength of our department. Our PhD program, which attracts both future archival and behavioral researchers, is another strength that has been repeatedly cited by candidates who have interviewed for faculty positions at UNT. A strong indication of our strength as a home for scholars and educators is evident from the fact that we received about 80 applications to fill a recent tenure-track position.
- **Accounting Scholars Program:** Our innovative Accounting Scholars Program, our integrated BS/MS program, the availability of three different tracks in the MS program, our passionate alums, and our outstanding donor base and fund-raising success (as noted earlier, we distributed over \$400,000 in scholarship in Spring 2023) are among our most significant strengths.
- **Internships:** Our model spring semester busy-season internship program is one of the jewels

in our crown. This includes compressed graduate-level online or hybrid classes to enable students to earn 9 semester credit hours in the spring semester, despite being away during the first half of the spring semester for a busy-season internship. It is a major innovation requiring significant effort by our faculty and staff, and a strength of our program.

- **Accreditation and Endorsements:** Our AACSB supplemental accreditation as augmented by endorsements by the IMA and the IIA is a differentiator. As already mentioned, to the best of our knowledge, we are the only program in the region that has AACSB supplemental accreditation along with endorsements by both the IMA and the IIA.
- **Mix of Faculty Types:** Our department reflects a good balance between tenure (15) and non-tenure track (8) faculty members. Within tenure-track faculty, there is a good balance of ranks (assistant professors, associate professors, and full professors). Our professionally qualified lecturers and senior lecturers work synergistically with our clinical and tenure track faculty to bring diversity of thought, teaching flexibility, and a heightened degree of care for our students. Thus, Anne Grieser (Lecturer) coordinates the Entrance Exam for the Intermediate Accounting course, Allison McLeod, JD, LL.M (Senior Lecturer) coordinates our Principles of Financial Accounting course, and Hillary Wang (Lecturer) coordinates our Principles of Managerial Accounting course. Both tenure- and non-tenure track faculty members are recognized and rewarded through reappointments and promotions.
- **Diverse Student Background and Choice of Student Organizations:** Our student diversity is one of our major strengths. As of fall 2022, our student body composition is 48% male and 52% female. Over 31% of our students are Hispanic, 36% are white, 13% are African American/Black, 11% are Asians, and 1.5% are native Americans. To help our diverse student population better connect with each other, with the profession, and with our faculty, we support four active student organizations: Beta Alpha Psi, Association of Latino Professionals for America (ALPFA), Professional Accounting Student Society (PASS), and National Association of Black Accountants (NABA). Each student organization has two full-time faculty members assigned as faculty advisors.

The following are some areas of weakness or concern:

1. **Variation in Preparedness of Incoming Students:** UNT students come from diverse backgrounds. Many are the first in their families to attend college and thus find negotiating the university landscape a challenge. Although their admission profiles show that they are intelligent and capable, many of our students work long hours at jobs that distract them from their studies. While our four student organizations and faculty advisors help ameliorate some of these concerns, instructors are continually challenged to strike an appropriate balance in teaching classes with a plurality of student skills and commitments.
2. **Declining Enrollment:** Although our enrollment decline has not been drastic, total enrollment

in accounting has shown a decline reflecting the general trend in the nation. Part of the decline may be attributed to the COVID pandemic and the lack of college experience and advising due to remote instruction. A robust market for business undergraduates and conflicting messages in the marketplace about the value of a master's accounting degree (e.g., part-time in-house graduate programs sponsored by accounting firms or talk about alternative paths to a CPA license) also make graduate programs like ours less attractive. As described earlier, we have taken several steps to ameliorate this concern.

3. PhD Student Enrollment: The recent RCOB increase in PhD student stipends from \$20,000 to \$28,000 plus a potential \$5,000 annual scholarship for outstanding candidates will serve to alleviate one of our other concerns, but the ability to attract top-quality PhD students with a limited budget for stipends and match them with faculty interests remain a challenge.

### **1.5 Describe how your strategic plan relates to your mission development activities.**

As noted earlier, our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy. Our strategic plan outlines six strategic priorities to activate our mission. Each of the six strategies has action items. As explained in the preceding paragraphs, despite the onset of the global pandemic, we have made substantial progress on all fronts related to our six strategic initiatives. Thus, our strategic plan and mission development activities are intertwined with each other. With a view to the future, we have begun work on the 2024-2028 strategic plan.

### **1.6 List up to five effective practices, which are unique or inherent to the success of your operations.**

We believe that the following practices (in no specific order), are among the most effective:

1. The way we recruit students into, and maintain their interest in, the Accounting Scholars Program has been very effective. This is evidenced by its growth from 5 students in fall 2017 to over 80 students in the spring 2023 semester, by unsolicited compliments, and by the ASP entry-to-graduation retention rate, which is over 90%. In the addendum, we include the spring 2023 newsletter for the Accounting Scholars program.
2. The way we use our talented Beta Alpha Psi students to conduct boot camps for the entrance exam for our Intermediate Accounting course and promote peer-to-peer learning has been very effective. Similarly, our collaboration with UNT's Learning Center to deploy accounting students as supplemental instructors in several of our key classes like ACCT 2010, 2020 and 3110, which practice also promotes peer-to-peer learning, has been very effective; data show that students who attend SI classes are more successful than those that don't do so.
3. Our annual CPA Townhall serves as a very effective practice to increase exam awareness. Feedback we collect from students overwhelmingly confirms the value of this event.

Moreover, as already noted, it was featured as a model event to increase exam awareness in an article in the May 2022 issue of the *Journal of Accountancy*, with a readership of about 400,000. In the same vein, our Professional Exam Competency course to augment CPA exam success has also been quite successful.

4. All the activities related to our goal of increasing our research reputation, including our biennial accounting research conference, our regular research workshops featuring premier archival and behavioral researchers, and the hiring of world-class faculty members have been effective. In the same vein, our ability to support faculty via summer research grants, databases, funds for experimental research, conference travel, and faculty development leaves have proven to be effective.
5. Our regular and meaningful interactions with the professional community and with members of both our advisory boards, which together have elevated our connection to our alums and the profession, are also noteworthy. In this regard, our collaboration with the RCOB's development team has resulted in several corporate partnerships resulting in record contributions to the department's scholarship and gift/discretionary funds. Recent corporate partnerships with accounting include those by Grant Thornton - gold level, \$20,000; KPMG - Silver level, \$15,000 - Moss Adams, Silver level, \$15,000; and Whitley Penn - Silver Level, \$15,000.

## CIR REPORT PER GUIDELINES

### **2. I. A. Provide a concise (1-2 pages) situational analysis that allows the peer review team to better understand the context, organizational structure, current environment, and specific challenges relative to the academic accounting unit.**

The Department of Accounting at UNT is one of six departments in the G. Brint Ryan College of Business (RCOB). The RCOB has had 62 consecutive years of AACSB accreditation. With nearly 9,000 students, the RCOB is one of the largest business schools in the nation. The department of accounting offers a well-knit package of courses leading to a BBA in accounting or to dual BS/MS degrees in accounting or taxation. Students who graduate out of our or other schools' BBA program may also join the MS program. The BBA program tends to produce graduates who desire immediate entry into the workforce as accountants or to pursue their master's degree at UNT or elsewhere. The BS/MS program produces CPA-eligible graduates who are likely to begin their careers in public accounting in the DFW metroplex. About 70 percent of our BS/MS students participate in an innovative, highly successful busy-season internship program. Its success is evidenced by the fact that 90 to 100 percent of the interns get full time job offers from their internship workplace. Our successful graduates are highly sought after by employers in public accounting, corporate accounting, government agencies, and not-for-profit organizations. The department is endorsed by the Institute of Internal Auditors under the Internal Audit Educational Partnership (IAEP) program. More recently, we earned separate endorsement by the Institute of Management Accountants. We engage our passionate alumni in various ways such as by having them serve on our JAAB and SAAB, make classroom visits, help students gain workplace skills by participating in mock interviews, and attend events hosted by student organizations like Beta Alpha Psi, ALPFA, NABA, and PASS (ISACA/IIA/ACFE/IMA). Student-focused faculty, passionate alumni, a diverse student body, the IIA and IMA endorsements, and separate AACSB accounting accreditation work in concert to enable us to distinguish our accounting programs from other programs in the region. Another very important distinguishing feature of the accounting program is that we are part of a Hispanic serving and a minority-serving university, and we ably reflect the university's values in that regard with a diverse student body.

UNT was founded in 1890 as the Texas Normal College and Teachers' Training Institute and experienced several name and mission changes before becoming the University of North Texas in 1988. The university is the flagship institution of the UNT System. Enrollment was more than 44,000 students in Fall 2022, making it the fifth largest state university in Texas, and the largest and most comprehensive in the metroplex. About 74% of the students enrolled at UNT are undergraduates. The department's student body reflects the ethnicity of the surrounding communities. Thirty six percent of students are White, 13% are African American, 32% are Hispanic, 11% are Asian American, 1.5% are American Indians and 6% are international. This represents an increase in racial and ethnic diversity since our previous peer team review. Women



make up slightly more than half (52%) of the student body. UNT is also designated as a Hispanic Serving Institution (HSI) and is one of the twelve HSIs that is also a tier-1 university. Our 2021 Exit Survey of our graduating UG and MS students documents that location and affordability are two of the main reasons students choose UNT for their accounting degrees, followed by our reputation and the BS/MS program features.

The G. Brint Ryan College of Business (RCOB) was founded in 1949 and initially accredited by AACSB International in 1961. In 2019, pursuant to a gift from an accounting alumnus (G. Brint Ryan, MS-Taxation) the College was named as the G. Brint Ryan College of Business. The RCOB offers a range of undergraduate concentrations, 29 graduate programs, and a Ph.D. in Business with concentrations in Accounting, Business Computer Information Systems, Finance, Logistics, Management, Management Science, and Marketing. The RCOB is comprised of six departments: Accounting; Information Technology and Decision Sciences; Finance, Insurance, Real Estate and Law; Marketing; Management, and Logistics & Operations Management. The RCOB is led by a dean and three associate deans (one for academic programs, one for assessment and academic reporting and one for technology and operations).

The Department of Accounting has been separately accredited by AACSB International since 1989. UNT was the first university in Texas to offer a five-year program in accounting and continues to offer a BS/MS in Accounting and a BS/MS in Taxation. It also offers separately both an MS in Accounting and an MS in Taxation, primarily to serve students who did not attend UNT as undergraduates. The MS in Accounting offers concentrations in Audit & Assurance and in Corporate Accounting. The department's PhD in Accounting is consolidated with the other PhD programs in the college as a concentration within a PhD in Business.

Environmental challenges to the accounting department relate to preparedness of students and the decline in enrollment. Texas students are notably unprepared for college. According to reports from the College Board, state-by-state comparisons on SAT scores show that Texas students are behind their counterparts in other states. In 2022, Texas ranked in the bottom ten states in average SAT scores with a 1001 average score as compared to a national average of 1050. Likewise, Texas is also a middling state in average GMAT scores (source GMAC). Often coming from working class and minority backgrounds, many of our students find negotiating the university landscape a challenge. Many of our students also work long hours to support themselves while in college. Although their admission profiles show that they are intelligent and capable, many UNT business majors are working long hours at jobs that distract them from their studies and particularly from entrance exam preparation.

**2. I. B. Describe how the accounting unit has addressed any issues identified from the prior peer review visit as captured in the decision letter from the board of directors. Please cite the specific standard you were asked to address.**

Associated Standard & Issue	Update on Progress Made
<p><b>1. Mission Statement:</b> While the Department has a mission statement in line with the College and the University, their distinctiveness is not captured. From conversations with internal and external constituents, a number of characteristics were identified that do differentiate UNT’s Accounting Department from competitors, such as diversity of student base, technological competence, perseverance, work ready. (2013 Accounting Standard A1, related Business Standard 1)</p>	<p>We thank the previous PRT for identifying this issue. Faculty members in the department unanimously adopted the following mission that incorporates student diversity and preparedness for the workforce: <i>Our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy.</i> Moreover, strategic priority 4, ‘Enhance our students’ ability to compete in the global economy,’ speaks to the issue of work readiness. As noted earlier, we have begun work on our 2024-2028 strategic plan, and we will again revisit our mission statement for the next planning period and refine as needed.</p>
<p><b>2. Fundraising:</b> The Accounting Report mentions untapped alumni support, their Senior Accounting Advisory Board and their Junior Accounting Advisory Board. Fundraising from these groups and others should be incorporated into the strategic plan to better support the Department and increase their endowment. Increased fundraising can further support the multiple innovative ideas envisioned and created by the new strategic plan. (2013 Accounting Standard A3; related Business Standard 3)</p>	<p>We thank the previous PRT for identifying this issue. The senior accounting advisory board has since established a first-of-its kind accounting advisory board endowment fund, the junior accounting advisory board has now adopted a financial obligation of its members as part of its bylaws, and in collaboration with the Development team in the Dean’s office, the Department has established several corporate partnerships. Thanks to the generosity of its passionate alums and to the excellent relationship the department enjoys with them, the department is extremely well funded. Thus, as shown in Section 2.II.A. (iv) later, the value of the Department’s endowments as of August 31, 2022, is</p>

	<p>\$16,079,690 and its allocated revenue for the 2021-2022 fiscal year, including earnings from the endowments, is over \$8,291,209.04. With an endowment of over \$16,000,000 and robust operational funding, the department can provide the necessary resources for all its six strategic objectives.</p>
<p><b>3. Administrative Support:</b> It is the understanding of the PRT that central administration is requesting more external grant funded research and increased interdisciplinary research. Additional administrative infrastructure will be required to achieve this mandate (i.e., a grant writer, an editor). The PRT believes that the Department, in collaboration with the COB should work to secure the resources within the COB to meet these needs (2013 Accounting Standard A3; related Business Standard 3)</p>	<p>We thank the previous PRT for identifying this issue. Dean Marilyn Wiley and the leadership team (including Accounting) in the RCOB have taken several steps to augment the infrastructure with respect to grant writing and collaborating with departments to inform the grant writing process and they have been very successful. The infrastructure changes include the hiring of a grant writing editor (expert) and regular collaborative workshops. More details are available via Associate Dean Dr. Terry Pohlen and in the RCOB AACSB report. In this regard, Dr. Blair Marquardt of our department has been successful in obtaining a \$15,000 grant, which has been deployed to streamline access to research databases under the WRDS umbrella.</p>
<p><b>4. Journal List:</b> Although developing a departmental target journal list is challenging, the department should review its journal list and consider reducing the number of A+ to better align with its mission. It should evaluate peer and aspirant institutions when considering the next iteration of its journal list. (Standard A2: Accounting Intellectual Contributions’ Impact and Alignment with Mission)</p>	<p>We thank the previous PRT for identifying this issue. In concert with the RCOB Dean’s office, and after evaluating peer and aspirant institutions, we have developed a revised Premier target list of journals. Moreover, the Dean has issued new guidelines for promotion and tenure that incorporate the new premier list. Specifically, for accounting, the new premier list includes only those journals that are listed in the Financial Times 50 (FT50), i.e., all sectional journals are eliminated from the premier list. New assistant professors going up for promotion and tenure, and all faculty members going up for promotion to full</p>

	<p>professors, are expected to have at least some publications in premier outlets. Likewise, our new workload policy incentivizes publications in the new premier list in terms of teaching load. On top of these incentives, Dean Wiley has launched two new research support programs – a cash award of \$1,000 for any faculty who authors an FT-50 article and a competitive summer research grant of \$10,000 (based on a potential premier or A* publication). As already described in preceding paragraphs, our strategic goal of enhancing our research reputation has had some success in terms of hiring and publications in the BYU list. Thus, our most recent BYU rankings based on the last 6-year window are:</p> <p>Accounting Information Systems  Experimental Research: Tied for 5th in the world, and 1st in Texas.  Audit Experimental Research: Tied for 15th in the world, and 1st in Texas.  Tax Archival Research: Tied for 24th in the world, and 3rd in Texas behind UT and Texas A&amp;M.  Financial Archival Research: Tied for 97th in the world and tied for 8th in Texas with TCU, behind UT, UT Dallas, Texas A&amp;M, UH, Rice, Texas Tech, and SMU.  Managerial Experimental Research: 23rd in the world and 2nd in Texas behind UT.  Overall Research Breadth of Topic: 15th in the world and 1st in Texas.</p>
<p><b>Deployment of Faculty:</b> While the Doctoral, master’s and specialized master's programs all meet AACSB deployment of faculty guidelines, the bachelor’s program is slightly</p>	<p>We thank the previous PRT for marking this issue. Since the last PRT visit, the accounting department has hired several tenure track faculty members including two renowned G.</p>

<p>below for SA at 36.28%. There has been SA turnover and one additional SA faculty leaving in December 2018. The Department has received approval to recruit three SA faculty in the 2018-2019 academic year. While the classes at the undergraduate level are taught by highly engaged PA, SP and IP faculty with none classified as "Other" the Department needs to find a way to increase this percentage closer to the 40% AACSB guideline by the next visit. This can be especially critical if any SA faculty fail to maintain SA status.</p>	<p>Brint Ryan Professors and one clinical faculty member. The department now meets the SA requirements for all the programs.</p>
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**2. I. C. If the accounting unit filed any substantive change request(s) since the last peer review visit, please provide a concise summary of the request and current status of the situation, including how the school incorporated the advice given by the Accounting Accreditation Committee (AAC). (Indicate N/A if the school has not filed a substantive change request since the last peer review visit.)**

N/A

**2. I. D. Consultative Guidance: A great advantage to having a peer review visit is the host school may seek advice from the peer review team on specific challenges the school is facing. In this section, identify any such areas the unit would like the peer review team to provide consultative advice on. The peer review team may or may not have direct experience with the challenge identified by the school but may give the school guidance on other resources the school could consult.**

N/A

**2. I. E. New Degree Programs: Provide a list of accounting degree programs, including level of degree, begun since the previous accreditation review.**

The accounting department has had no new programs since the previous accreditation review.

**2. II. A. (i) Describe the strategic management planning process of the academic accounting unit in relation to (or in the context of) the school, including:**

- **Identification of the unit’s mission statement and major strategic initiatives,**
- **How the strategic plan is used to inform the school’s decision-making processes,**
- **The process for monitoring success towards planned initiatives,**
- **How regularly the plan is updated, by whom, and when.**

To reiterate, our mission is to advance the knowledge and ethical practice of accounting, and promote technical, professional, and personal skills to a diverse student body to excel in a technology-dependent global economy. Our current strategic plan outlines the following six strategic priorities:

1. Improve our CPA pass rates.
2. Increase enrollment of high-quality students.
3. Enhance the research reputation of the accounting department.
4. Enhance our students’ ability to compete in the global economy.
5. Foster exceptional relationships with the professional community.
6. Compete in the online education space.

Our strategic priorities guide us in all our major initiatives and are geared towards fulfilling our mission. Notable action items or initiatives in each of the six priority areas were described above and are reiterated below for easy reference:

***Strategic Priority: Improve our CPA pass rates.***

- We collaborate with a major CPA exam review provider and host a CPA Town Hall meeting every spring semester. The event is designed to help students learn more about the importance of a CPA license. A highlight of the CPA Town Hall is a panel session of recent graduates who share their experiences and success stories. Feedback from students has been extremely positive. Moreover, the event was featured in a May 2022 *Journal of Accountancy* article as a model for other schools to help create awareness of the CPA pipeline.<sup>5</sup> Additionally, a CPA review course has been incorporated into the curriculum.
- In response to the CPA Evolution, we created three faculty task forces to analyze the AICPA, CPA exam blueprint and map it to our existing courses to discern gaps and recommend corrective measures. The result has been a significant overhaul of our master’s programs, beginning fall 2023.
- We monitor the effectiveness of our initiatives based on exit surveys of undergraduate and

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<sup>5</sup><https://www.journalofaccountancy.com/newsletters/extra-credit/cpa-townhall-generate-exam-awareness-early.html>

graduate students every year. The exit survey project was managed by Dr. Jared Eutsler for the past 4 years. This project is now being transitioned to Dr. Pradeep Sapkota. Our 2020 exit survey indicated that 95% of our MS students planned to sit for the CPA exam with 94% planning to sit within one year of graduation. The 2021 survey improved upon what was already an impressive statistic in 2020 – 96% of the MS students plan to sit for the CPA with 95% indicating an interest in sitting for the exam within one year. These metrics are vast improvements over corresponding data for 2018.

- Unfortunately, NASBA stopped publishing university-level CPA pass rates.<sup>6</sup> Consequently, we do not have data to properly analyze/validate the effects of our CPA pass rate strategy. However, our efforts have been widely appreciated by current and former students. The latest available Texas State Board of Public Accountancy (TSBPA) data (December 2022 - April 2023) show that UNT students had pass rates ranging from 32.26% to 64.44% on the CPA exam. These pass rates include the performance of current students and that of students who have long graduated from UNT.

***Strategic Priority: Increase enrollment of high-quality students.***

- Our innovative Accounting Scholars Program (ASP) has grown from 5 students in the fall 2017 semester to 84 students in the spring 2023 semester. The ASP is open to incoming freshmen and transfer students and is designed to prepare high-achieving UNT students for a successful professional career in accounting. We have continued to expand the ASP by using faculty mentors, student mentors, professional mentors, and scholarships to all incoming ASP students. Professors Madhuri Bandla and Peggy Jimenez direct the day-to-day operations of the ASP with oversight by the department Chair.
- We have partnered with the Honors College at UNT to offer honors-only sections of our introductory financial accounting and managerial accounting classes beginning fall 2023. The financial accounting classes will initially be taught by Professor Anne Grieser and Dr. Michael Neel, and the managerial accounting class will be taught initially by Professor Hillary Wang. We anticipate that this will become an additional resource to help inform students about the benefits of an accounting degree and dispel incorrect stereotypes. As of May 2023, 33 students have already enrolled in the Honors section of ACCT 2010, Principles of Financial Accounting. As the program grows, we will include other faculty members as appropriate.
- In the spirit of continuous improvement and to broaden our reach and augment the perceptions of quality, Dr. Neil Wilner led a team to successfully earn an endorsement from the Institute of Management Accountants (IMA) making us one of the few accounting programs in the nation that have supplemental accreditation by the AACSB *and* are endorsed by both the IMA and the Institute of Internal Auditors (IIA).

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<sup>6</sup><https://www.aacsb.edu/media-center/news/2022/01/aacsb-and-aaa-write-to-nasba-on-cpa-exam-pass-rate-change>

- We are currently one of only 19 schools nationwide collaborating with the Deloitte Foundation Accounting Scholars Program to fund 5<sup>th</sup> year master’s education for our students. In collaboration with Deloitte, our scholarship committee, under Dr. Marquardt’s leadership, has selected 5 outstanding students who will receive 100% scholarships (75% by Deloitte and 25% by UNT) to complete their master’s program at UNT, valued at well over \$100,000.
- Thanks to the generosity of our own alums and that of outside donors, we will award a record amount of over \$400,000 as scholarships. The scholarships will go to about 165 unique accounting students in the fall 2023/spring 2024 semesters, with individual awards ranging from \$1,000 to over \$20,000. These include:
  - Two PCAOB Scholarships of \$10,000 each.
  - Five Deloitte Accounting Scholars Program scholarships totaling over \$20,000 each.
  - Ten UNT Accounting Scholars Program scholarships of \$1000 each.
  - Four TXCPA Accounting Education Foundation scholarships of \$2500 each.

Additionally, the department’s scholarship committee awarded the TXCPA Accounting Excellence Award and departmental Outstanding Student Awards at various degree levels.

- We continue to successfully place all our doctoral students as faculty in universities across the country. Among our recent graduates, Dr. Phillip Klaus accepted a position at Bentley University, Dr. Steven Kaszak at the University of North Carolina – Wilmington, Jason Jordan at Texas Women’s University, Monica Kabutey at California State University – Long Beach, and Gloria Sapounova at Western Carolina University.
- Depending on the frame of reference, and against the backdrop of a nationwide decline in accounting enrollment (in some cases by over 50%), our enrollment strategy and efforts have been moderately successful thus far, and we hope that they will continue to pay dividends in the future. As noted earlier, our ASP program has grown from 5 to 84 students. Overall, we have had a modest decline in enrollment, from 607 students in the spring 2022 semester to 600 students in the spring 2023 semester, as shown below:

Term	2021 Spring	2021 Fall	2022 Spring	2022 Fall	2023 Spring
Headcount RCOB	6,939	7,852	7,812	8,818	8,509
Headcount Accounting	633	699	607	656	600

***Strategic Priority: Enhance the research reputation of the accounting department.***

- In collaboration with the RCOB, the department provides a broad swath of databases to help



archival research faculty members and PhD students in their research endeavors. Likewise, the department supports behavioral research faculty members by providing grants to cover the expenses of experimental research. In addition, the Junior Accounting Advisory Board serves as a resourceful panel of professionals to assist our behavioral faculty in conducting experiments. To aid research-productive faculty in completing projects with high publication or funding potential, under the leadership of Dean Wiley, the RCOB has awarded \$700,000 in summer research grants over the last five years. Several faculty members in the accounting department have benefited from these grants.

- UNT began hosting a highly successful biennial Accounting Research Conference in 2019, which has grown and matured. With Dr. Seetharaman's oversight, Drs. Jesse Robertson and Casey Schwab coordinated the recently concluded 2023 UNT Accounting Research Conference. It featured a keynote address by Dr. Jeff Hales (University of Texas) and invited research sessions PhD students, Dr. Lisa Koonce (University of Texas), and Dr. John Campbell (University of Georgia). The conference received a record number of author submissions (92), representing a 50% increase over the prior conference. Authors of accepted papers were from NYU, Columbia, UT, UT-Dallas, Notre Dame, Wisconsin, Minnesota, Georgia, Arkansas, Baylor, UNT, and more. Feedback from participants was extremely positive. On a scale of 1 (not at all likely) to 7 (very likely), the mean response to "how likely are you to attend future UNT accounting research conferences?" was 6.43.
- Since the last AACSB accreditation, we hired several top-quality faculty members. These include Drs. Richard Cazier, Pradeep Sapkota and Lisa McLuckie at the assistant professor level, and Drs. Casey Schwab (archival research) and Chad Proell (behavioral research) as our G. Brint Ryan Endowed Professors. Dr. Cazier has since been promoted to Associate Professor with tenure.
- We continue to prioritize research and align expectations to be consistent with UNT's status as an R1 research institution. Thus, the Dean has issued fresh promotion & tenure and workload guidelines. Under these new guidelines, top-tier publications are preferentially rewarded for promotion and/or tenure decisions and for determination of teaching loads. Also, faculty members publishing in journals on the Financial Times-50 list are given a cash award. Since 2018, there have been at least three accounting faculty members who have earned eligibility for that award.
- Drs. Lili Sun and Govind Iyer serve as our doctoral program coordinators. They manage the admission process and assign admitted PhD students as research assistants to faculty members where appropriate and help with the dissertation committee assignments.
- The department hosts regular research workshops, managed by Dr. Blair Marquardt, with presentations by world-class researchers and scholars. Since the fall 2018 semester, we have had 29 research workshop presentations by leading authors from universities across the nation. Presenting authors have included Drs. Eric Chan from UT, Justin Leiby from University of Illinois at Urbana-Champaign, Brian Williams from Indiana University, Chad Proell (formerly

at TCU), Bill Cready from UT-Dallas, Shiva Rajagopal from Columbia, Gopal Krishnan from Bentley, and Nick Guest from Cornell. Reflecting our balance between archival and behavioral research, 16 of the 29 workshop presenters used mainly archival research and 13 used mainly behavioral research. In addition, our PhD students present their research in regular brown-bag meetings and conferences.

- Our efforts to enhance the department's research reputation thus far have been very successful, and we continue to aim higher. Based on the most recent 6-year window, BYU research rankings place UNT 5<sup>th</sup> in the world and 1<sup>st</sup> in Texas for AIS Experimental Research, 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on Audit Experimental Research, 24<sup>th</sup> in the world and 3<sup>rd</sup> in Texas (behind UT and Texas A&M) on Tax Archival Research, 23<sup>rd</sup> in the world and 2<sup>nd</sup> in Texas (behind UT) in Managerial Experimental Research, and 15<sup>th</sup> in the world and 1<sup>st</sup> in Texas on overall research breadth of topic. Of note is that we were unranked in many of these categories in 2018.

***Strategic Priority: Foster exceptional relationships with the professional community.***

- With two highly engaged advisory boards (junior and senior), a regular presence in meetings of the DFW and Fort Worth chapters of the FEI, frequent guest lectures by professionals in our classes (we maintain a log of guest speakers for future reference), strong presence in ISACA (Dr. Jose Lineros serves as the current President of ISACA North), in TXCPA (Senior Lecturer, Madhuri Bandla, serves as the department representative), and in the IMA (Dr. Neil Wilner serves on the IMA Committee on Academic Relations), and our frequent interactions with the IMA and the IIA, we are proud of an exceptional relationship with the professional community. In this regard, Dr. Jose Lineros regularly takes students to attend the IIA conferences in Dallas, TX and Orlando, FL annually.
- The department's Meet the Firms Night (MTFN), held every spring semester, continues to be a success with the participating firms as well as with our students and forms the principal clearing house for students and firms seeking to fill internships positions. Well over 90% of students get full-time job offers from these internships. During the spring 2023 MTFN, faculty members got the opportunity to interact with representatives of over 40 firms (compared to 33 in 2022).
- More than 26 members of our Junior Accounting Advisory Board (JAAB) continue to engage actively with the department and its activities since its formation in 2017. During Spring 2023, for instance, JAAB members held a pizza social in the Business Leadership Building and visited with students in several sections of our Principles of Financial Accounting course.
- More than 25 Accounting Advisory Board members continue to engage with the department actively and regularly. In the fall 2022 semester, we organized a well-attended Top Golf mixer of students, faculty members and members of both advisory boards. The event was so successful that we have tentatively decided to hold such mixers on a regular basis. As already noted, the senior advisory board has created a first-of-its-kind advisory board endowment.

- Faculty representatives from the Department regularly attend and participate in the FEI meetings. The Fort Worth chapter awards a scholarship to a UNT finance or accounting student each spring semester. In Fall 2021, Dr. Govind Iyer made a well-received presentation to the Dallas Chapter of FEI on Managing Success. In the July 2023 semester, Dr. Richard Cazier made an interactive and extremely well-received presentation on how the business press shapes the narrative in financial markets.
- Each semester, we hold an etiquette dinner in our UG professional development class. This provides another excellent venue for our students and professionals to network. It is sponsored by our junior accounting advisory board.

***Strategic Priority: Enhance our students' ability to compete in a global economy.***

- Our revised accounting curriculum includes a required UG course in Data Mining, and a required master's level course in Data Visualization & Predictive Analytics, taught by the ITDS department. Moreover, students in ACCT 4100 (our Accounting Information Systems Class, currently taught by Drs. Lineros and Kipp) are required to be Excel certified at the expert level. Benefiting from our collaboration with the IMA, Dr. Iyer introduced IMA certifications in Data Analysis and Visualization and Robotic Process Automation in our cost accounting (ACCT 3270) class. In this regard, Dr. Lineros plans to use ChatGPT in his master's level Internal Audit class in the fall 2023 semester.<sup>7</sup>
- With a view towards further enhancing our students' job skills and ability to advance in their careers, we began a concerted effort to encourage students to earn other professional certifications and micro-credentials to demonstrate their skills. This effort has begun to bear fruit. Thus, in the Fraud Examination graduate class, thanks to Dr. Eutsler's initiative, 9 students have passed all four parts of the CFE exam within the last four years. Likewise, since the summer of 2022, thanks to the initiatives by Drs. Casey Schwab and Peggy Jimenez, over 200 students have passed the Alteryx Foundation Micro-Credential Exam or the Alteryx Designer Core exam in ACCT 4320 (Income Tax II) and ACCT 5390 (Taxes and Business Strategy). Likewise, students routinely pass the CISA exam in Dr. Lineros' IT Audit class, and several students have earned RPA certifications in our cost accounting class. Also noteworthy is that all students in the Accounting Information Systems UG class are required to earn the Excel Expert certification. Of special note is that two of our students, Haleigh Tuma and Ray Anna Gaby, earned perfect scores in the excel expert exam in the spring 2023 semester (to put this achievement in perspective, about 1 in 3,000 students earn perfect scores on a

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<sup>7</sup>Dr. Lineros has a growing national reputation as an accounting information system expert and was featured recently on CBS News on the topic of generative AI and ChatGPT. See <https://www.cbsnews.com/texas/video/new-ai-software-chatgpt-concerns-some-experts-but-offers-some-advantages-as-well/#x>

national basis); these students were prominently highlighted in the RCOB newsletter and in Dr. Seetharaman’s LinkedIn feed.

- We stress the importance of career planning, professional certifications, internships, job placement and advancement in our classes as frequently as possible. Every spring semester, Ms. Christine Ellis, Graduate Programs Advisor for our department, works with Dr. Brian Hirsch, the director of our career resources center, to coordinate a highly successful Meet the Firms Night (MTFN) event that provides a platform for our students to secure busy season internships, improve their workplace skills, and secure full-time job offers. The spring 2023 MTFN was attended by 40 firms (up from 33 in the spring 2022 semester) and 174 students (up from 160 in the spring 2022 semester). As the data below show, this is a highly successful event that results in over 90% of our students securing full-time job offers before graduation. Also, during spring 2023, 41% of our students did busy-season internships with Big 4 firms, 36% in mid-market firms, 22% in regional/local firms, and the balance did corporate internships.
- The latest spring 2022 internship and placement data (see table below) for our students show that 79 students completed tax, audit, or corporate accounting internships and 91.14% (90% of our tax interns, 93% of our Audit interns, and 80% of our corporate interns) of these students secured full-time jobs in their respective places of internship. We feel that our efforts at strategizing students’ ability to compete in the global economy have been very successful.

SPRING 2022 INTERNSHIPS AND PLACEMENT							
Firm Size	Student Count (%)	Number of Tax Internships (%)	Number of Audit Internships (%)	Number of Corporate Accounting Internships (%)	# Placed From Tax Internships (%)	# Placed from Audit Internships (%)	# Placed from Corporate Accounting Internships (%)
Big 4	25 (32%)	11 (44%)	14 (56%)	0	11 (100%)	14 (100%)	0 (0%)
Mid-Market	24 (30%)	10 (42%)	14 (58%)	0	8 (80%)	13 (93%)	0 (0%)
Regional/Local	25 (32%)	10 (40%)	15 (60%)	0	9 (90%)	13 (87%)	0 (0%)
Corporations	5 (6%)	-	-	5 (100%)	-	-	4 (80%)
Total	79 (100%)	31 (39%)	43 (55%)	5 (6%)	(28) 90.32%	40 (93%)	4 (80%)

***Strategic Priority: Compete in the online educational space.***

- Since the COVID pandemic ended in 2022, department faculty members have earned Center for Learning, Experimentation, Application and Research (CLEAR) certification for online delivery of 12 accounting courses (7 UG courses and 5 MS courses). CLEAR’s mission is to support us by turning “cutting-edge empirical research into high-quality 21st century learning environments.” Our goal is to offer a fully online MS program by fall 2024 so that earning an MS degree is even more flexible and within reach.

- In keeping with a continuous improvement mindset, three of our faculty members have applied to participate in CLEAR's inaugural pilot program, Certificate of Excellence for Teaching Online (CATO).

### ***Strategic planning update.***

Our strategic priorities are continually referenced as a guide for resource allocation and are updated every four to five years. Thus, we had an all-day retreat in the fall 2022 semester with the goal of laying the groundwork for our 2024-2028 strategic plan. A strategic planning consultant helped moderate the discussions and bring the day to a successful conclusion. Participants included the department faculty and staff members, student representatives, and advisory board members. Dean Marilyn Wiley made the opening remarks and helped frame the discussions. The different stakeholders reinforced the six broad strategic priorities identified in the current plan and generally concluded that the department had made significant progress in achieving those priorities. With that success as background, the department has tentatively identified the following priority goals to help propel it through the 2024-2028 period:

- *Priority goal statement 1: Improve our intellectual reputation through transformative research and publication in all core accounting areas.*
- *Priority goal statement 2: Provide our students with outstanding experiences from entry to graduation.*
- *Priority goal statement 3: Enhance our students' career readiness and client-oriented professional skills.*
- *Priority goal statement 4: Enhance the brand of UNT Accounting in the DFW region and beyond.*
- *Priority goal statement 5: Identify and invest in alternative methods of academic program delivery (including online degree programs) for growth and impact.*

Because significant changes in the landscape took up significant amounts of faculty and staff time (e.g., the CPA Evolution model, faculty searches, the UNT Accounting Research Conference, the Chair's faculty development leave, potential legislative changes in Texas, and other policy changes in the RCOB), we had to temporarily set aside work on our strategic priorities. However, we expect to soon go back to the strategic planning process to identify action items, resource needs, faculty teams, and success metrics for each strategic priority.

**2. II. A. (ii) If applicable, provide accounting graduates' performance on professional certification/licensure examinations, and compare those results with those from peer institutions and against national norms.**

- Unfortunately, NASBA stopped publishing university-level CPA pass rates.<sup>8</sup> Consequently, we do not have data to properly analyze/validate the effects of our CPA pass rate strategy. However, our efforts have been widely appreciated by current and former students. The latest available Texas State Board of Public Accountancy (TSBPA) data (December 2022 - April 2023) show that UNT students had pass rates ranging from 32.26% to 64.44% on the CPA exam. These pass rates include the performance of current students and that of students who have long graduated from UNT.
- We also monitor the effectiveness of our initiatives based on exit surveys of undergraduate and graduate students every year. The exit survey project was managed by Dr. Jared Eutsler for the past 4 years. This project is now being transitioned to Dr. Pradeep Sapkota. Our 2020 exit survey indicated that 95% of our MS students planned to sit for the CPA exam with 94% planning to sit within one year of graduation. The 2021 survey improved upon what was already an impressive statistic in 2020 – 96% of the MS students plan to sit for the CPA with 95% indicating an interest in sitting for the exam within one year. These metrics are vast improvements over corresponding data for 2018.
- With a view towards further enhancing our students' job skills and ability to advance in their careers, we began a concerted effort to encourage students to earn other professional certifications and micro-credentials to demonstrate their skills. This effort has begun to bear fruit. Thus, in the Fraud Examination graduate class, thanks to Dr. Eutsler's initiative, 9 students have passed all four parts of the CFE exam within the last four years. Likewise, since the summer of 2022, thanks to the initiatives by Drs. Casey Schwab and Peggy Jimenez, over 200 students have passed the Alteryx Foundation Micro-Credential Exam or the Alteryx Designer Core exam in ACCT 4320 (Income Tax II) and ACCT 5390 (Taxes and Business Strategy). Likewise, students routinely pass the CISA exam in Dr. Lineros' IT Audit class, and several students have earned RPA and Data Analytics certifications in our cost accounting class. Also noteworthy is that all students in the Accounting Information Systems UG class are required to earn the Excel Expert certification. Of special note is that two of our students, Haleigh Tuma and Ray Anna Gaby, earned perfect scores in the excel expert exam in the spring 2023 semester (to put this achievement in perspective, about 1 in 3,000 students earn perfect scores on a national basis); these students were prominently highlighted in the RCOB newsletter and in Dr. Seetharaman's LinkedIn feed.

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<sup>8</sup><https://www.aacsb.edu/media-center/news/2022/01/aacsb-and-aaa-write-to-nasba-on-cpa-exam-pass-rate-change>

**2. II. A. (iii) Complete Table A2-1 Parts B, C and D only. Part A is included in Table 8-1 in the business report. Describe processes to encourage faculty to produce high-quality and impactful intellectual contributions. Describe how the accounting unit collaborates with external stakeholders to create scholarship that informs theory, policy and/or practice of business.**

*Table A2-1 is attached.*

***Processes to encourage high-quality and impactful intellectual contributions & collaboration with external stakeholders.***

The production of high-quality intellectual contributions is emphasized across the RCOB's policy documents referencing intellectual contributions. Tenure-track faculty in the probationary period have a 2-2 teaching load. Tenured faculty have teaching loads based on research output in the previous three years. Exceptionally research productive faculty may earn a teaching load of 2-1 while highly productive faculty maintain a 2-2 teaching load. Tenured faculty members who lose scholarly academic status must develop a plan to regain academic qualification. The Statement of Philosophy section of the Dean's Guidelines for Reappointment, Promotion, and Tenure states that: *"The faculty of the College of Business at the University of North Texas expects its members to produce intellectual contributions that bring credit to the College and enhance its national reputation. To this end, tenure-track candidates for reappointment, promotion, and tenure should have a coherent stream of research in high-quality journals widely recognized as having relevance to their academic disciplines. Research funding by state or federal agencies, foundations and corporations will be included as a part of this research stream as long as funding flows through UNT."*

The Department of Accounting's Strategic Priority 3, *"Enhance the Research Reputation of the Accounting Department,"* is aligned with the RCOB's mission of valuing peer-reviewed, discipline-based scholarship. In collaboration with the RCOB, the department provides a broad swath of databases to help archival research faculty members and PhD students in their research endeavors. These include WRDS, SDC Platinum, Compustat, CRSP, Bloomberg, IBIS World, ValueLine, AuditAnalytics, SAS, SPSS, and Stata. Likewise, the department supports behavioral research faculty members by providing grants to cover the expenses of conducting surveys. In addition, the junior accounting advisory board serves as a resourceful panel of professionals to assist our behavioral faculty in conducting survey research. The department is well-funded and actively covers travel expenses for faculty members to attend conferences and interact with their counterparts at other universities. To aid research-productive faculty in completing projects with high publication or funding potential, under the leadership of Dean Marilyn Wiley, the RCOB has awarded \$700,000 in summer research grants over the last five years. Several faculty members in the accounting department have benefited from these grants. Moreover, the Dean launched a new research support program whereby each new faculty-authored acceptance in a FT-50 journal receives a \$1,000 bonus.

The department's research workshop series led by Dr. Blair Marquardt further supports impactful intellectual contributions. Since 2018, we have had 29 research workshop presentations by leading authors from universities across the nation. Presenting authors have included Eric Chan

from UT, Justin Leiby from the University of Illinois at Urbana-Champaign, Brian Williams from Indiana University, Chad Proell (formerly at TCU), Bill Cready from UT-Dallas, Shiva Rajagopal from Columbia, Gopal Krishnan from Bentley, and Nick Guest from Cornell. Reflecting our balance between archival and behavioral research, 16 of the workshop presenters used archival research and 13 used behavioral research.

The highly successful biennial Accounting Research Conference has grown and matured, allowing our faculty to interact with and benefit from other highly productive faculty. With the Department Chair's oversight, Drs. Jesse Robertson and Casey Schwab coordinated the recently concluded 2023 conference. It featured a keynote address by Dr. Jeff Hales (University of Texas) and invited research sessions by PhD students, Dr. Lisa Koonce (University of Texas), and Dr. John Campbell (University of Georgia). The conference received a record number of author submissions (92), representing a 50% increase over the 2021 conference, which was held via zoom on account of the pandemic. Authors of accepted papers were from NYU, Columbia, UT, UT-Dallas, Notre Dame, Wisconsin, Minnesota, Georgia, Arkansas, Baylor, UNT, and more. Feedback from participants was extremely positive.

Since the last AACSB accreditation, we have hired several new research-active faculty members. Drs. Richard Cazier, Pradeep Sapkota and Lisa McLuckie were hired at the assistant professor level, and Drs. Casey Schwab and Chad Proell were hired as our G. Brint Ryan endowed professors at the full professor level. Our doctoral program coordinators manage the admission process and assign admitted PhD students as research assistants to faculty members and help with the dissertation committee assignments.

Several of our faculty members engage with external stakeholders in an impactful way to further impactful research. For instance:

- In July 2023, Dr. Rick Cazier made a presentation to members of the FEI, DFW chapter, as part of the FEI summer meeting, hosted by UNT. The presentation was titled, "The Role of the Press in Setting Narratives in Financial Markets," and highlighted Dr. Cazier's own research on how the financial press improves market liquidity by leading to a better-informed investor base. It was approved as a source of CPE for practitioners. In a similar vein, several of our own faculty members, including Dr. Jose Lineros, Casey Schwab, and Lisa McLuckie, have made research presentations to our advisory board.
- In addition to publishing extensively in the top journals, Dr. Proell is an ad-hoc reviewer for major accounting journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, and *Behavioral Research in Accounting*.
- Dr. Schwab is the VP-Finance elect for the American Taxation Association. In addition to publishing in the top accounting journals, he is also an ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *The Journal of the*



*American Taxation Association, Journal of Accounting and Public Policy, Accounting and the Public Interest, and the European Accounting Review.*

- Several of our faculty members have recent publications in premier (FT-50) or A\* ABDC accounting journals. For instance, Dr. Casey Schwab has two 2022 publications, one in *The Accounting Review* and one in *Contemporary Accounting Research*, Dr. Chad Proell has a 2022 paper in *The Accounting Review*, Dr. Cazier has published three papers in *The Accounting Review* since 2020, Dr. Eutsler got an acceptance in 2023 in *Accounting, Organizations and Society*, Dr. Lili Sun has a 2022 paper in *Contemporary Accounting Research*, and Dr. Ananth Seetharaman has a 2022 paper in the *Journal of Business Ethics*, all FT-50 journals. Additionally, Dr. Pradeep Sapkota has a 2023 article in *Auditing: A Journal of Practice and Theory*, Dr. Marquardt has three recent papers in *Journal of Corporate Finance*, *Journal of Banking and Finance* and *Journal of Business, Finance and Accounting*, and Dr. Jesse Robertson has a 2022 paper in the *European Accounting Review*, all A\* journals.
- Dr. Jesse Robertson serves on the editorial board of the *Journal of International Accounting, Auditing and Taxation*. Dr. Govind Iyer serves on the Editorial Review Board of *Advances in Accounting*. Dr. Neil Wilner serves on the *Editorial Review Board of Issues in Accounting Education*. Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*.

**2. II. A. (iv) Describe the accounting unit's financial model in relation to (or in the context of) the school including the primary sources of operational funding and how these funds are applied. Summarize current trends related to these resources since the last AACSB review. Identify 1 to 5 key strategic action items and the financial resources to achieve them. Include anticipated sources and timing of funding (see Standard A3).**

#### ***Department and University Funding Levels***

The value of the Department's endowments as of August 31, 2022, is \$16,079,690. As shown in the Accounting Sources of Funding & Expenditures below, the revenue for the 2021-2022 fiscal year, including earnings from the endowments, is over \$8,291,209.04. With an endowment of over \$16,000,000 and robust operational funding, the department can provide the necessary resources for all its six strategic objectives. For instance, 1) with respect to enhancing our research reputation, the department has supported all reasonable requests for conference travel, survey expense, data bases, journal submission fees, summer research grants, UNT Accounting Research Conference expenses, and any expenses connected with presenters in our Accounting Workshop Series; 2) with respect to enrolling high-quality students, the department has distributed over \$400,000 in scholarships in the fall 2023/Spring 2024 academic year. All expenses with respect to running the Accounting Scholars Program are similarly funded. Likewise, we are able to hire student supplemental instructors and deploy them in our Principles and Intermediate accounting classes; 3) with respect to improving our CPA pass rates, the department has covered the expenses of CPA Townhall meetings; 4) with respect to enhancing our students' ability to compete in the global economy, all expenses with respect to our micro-credential certifications (free) and Microsoft expert level certifications are covered; and 5) with

respect to fostering exceptional relationships with the profession, the department has funded top golf mixers, etiquette dinners, MTFNs, MS Welcome Receptions, professional dues and subscriptions for our faculty members, and small gifts including swag for guests and guest lecturers.

**Accounting Sources of Funding 2021-2022**

E&G + Tuition/State Allocation	\$ 3,617,043.88
Revenue from Student Fees	2,291,289.77
Earnings from Endowments	399,339.58
Revenue from Non-endowment	
Donations	163,138.61
Other Revenue	23,390.00
Unspent funds from FY21	1,797,007.20

<b>Total</b>	<b>8,291,209.04</b>
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**Expenses**

Permanent Salaries & Benefits	
Salaries - Faculty 12 Month	\$ 276,716.76
Salaries - Faculty 9 Month	3,192,045.68
Salaries - Faculty Summer*	201,193.29
Staff Salaries	146,926.32
Wages	95,139.17
Fringe Benefits	790,858.29
Merit Adjustment - Faculty	65,334.05
Merit Adjustment - Staff	653.33

<b>Total Permanent Salaries</b>	<b>4,768,866.89</b>
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**Other Personnel Services**

Chair/Professorship/Fellowship Wages	\$ 194,850.00
PhD	252,978.00
Adjunct Faculty	116,483.79
Fringe Benefits for Temporary	20,162.41

<b>Total Other Personnel Services</b>	<b>584,474.20</b>
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**Other Operating Expenses**

Professional Fees & Services	\$ 2,999.22
Travel	16,863.95
Materials and Supplies	5,448.97
Communications and Utilities	-
Rental Exp-Non-Cap	6,756.75
Operating Lease Exp-Non-Cap	9,434.73
Printing and Reproduction	645.28
Scholarship and Financial Aid	309,869.75
Operating Expenses	5,102.25
Other Operating Expenses	29,068.34

<b>Total Operating Expenses</b>	<b>\$ 386,189.24</b>
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## **B. Accounting Learning and Teaching**

### **2. II. B. (i) Describe the unit's processes for ensuring the accounting degree programs address the specific expectations related to the accounting discipline. When was the core, or base curriculum last updated and how?**

- The core curriculum is continually updated based on student feedback through SPOT evaluations, AOL, informal student feedback, changes in the external environment (CPA evolution) and discussions with the professional community (AAB and JAAB). Periodic strategic planning also allows the opportunity for the faculty to discuss curriculum changes in depth. The most recent substantial revision happened in 2022/2023. Three departmental task forces were formed in 2022 and tasked with assessing the impact of the CPA evolution on our degree plans. The task forces made recommendations which were discussed at department meetings and implemented effective fall 2023. Changes under the revised curriculum include a required Data Analysis in Accounting course for all masters' students, revision of material covered in the UG accounting and tax courses and the migration of advanced material to master's level accounting and tax courses, and the introduction two new elective courses, one in accounting-based Business Valuation, and one in Accounting Communications. Other recent changes to the accounting curriculum include a required UG course in Data Mining and a master's level course in Data Visualization & Prediction. The UG Data Mining course, which was required for the first time in the fall 2022 semester, underwent substantial changes within one semester (based on accounting students' feedback) and was substantially revised in the spring 2023 semester. Other recent changes in our curriculum described in more detail below include the incentivization of micro-credentials like Alteryx. Additionally, we have incorporated data analytics modules using Tableau and/or IBM Watson into four master's level courses, ACCT 5120 (Data Analysis in Accounting), ACCT 5440 (IT Auditing), ACCT 5480 (Fraud Examination), and ACCT 5250 (Strategic Cost Management).
- Students registering for Intermediate Accounting I (ACCT 3110) are now required to pass an entrance exam (unless they score an A or B in the principles of accounting course and register for 3110 within one year). This requirement was introduced a few years ago with a view to increasing the preparedness and success of UNT's accounting and finance students. A particularly innovative feature of the Entrance Exam is a half-day boot camp conducted by dedicated Beta Alpha Psi students. Recent data show that those who attended the Boot Camp were more likely to pass the Entrance Exam (67%) than those that did not attend the Boot Camp (57%). Beta Alpha Psi members continue to provide workshops and training for the entrance exam. This provides the Beta Alpha Psi students an opportunity to develop leadership qualities.
- Our collaboration with the Learning Center at UNT to manage the supply of Supplemental Instructors (SI) is also a step towards ensuring learning. The SI program targets historically challenging courses at UNT, such as Intermediate Accounting I and Accounting Principles (ACCT 2010). SI leaders are top UNT students who earned an A in the course they instruct and are recommended by Department faculty. The SI program, which began in our Principles of Accounting I class in the spring 2016 semester, has since been expanded to include ACCT 2020 and ACCT 3110. Data show that in the most recent semester for which we have data, more than

half of all students in ACCT 2010 attended at least one SI session throughout the length of the partnership. These students boast a higher course GPA than students who did not attend (2.67 vs. 2.59). More impressively, the DFWI rate among SI students to 18% as against 27% among those who did not attend any SI session. The impact of SI in ACCT 3110 is more striking; the SI students boast a 0.5-point increase in their GPA as compared to their non-SI counterparts and 89% of those who attended at least one SI received a passing grade (A, B or C). The popularity of the SI program was a featured item on the Dean’s agenda and other departments are very interested in adopting the SI program as part of their strategy as well.

	Spring 2022			Fall 2022		
	ACCT 2010	ACCT 2020	ACCT 3110	ACCT 2010	ACCT 2020	ACCT 3110
Enrollment	662	209	30	688	571	227
% Using SI	49%	11%	10%	56%	9%	29%
# Using SI	322	23	3	385	49	65
GPA non-SI	2.38	3.14	2.77	2.59	2.89	2.34
GPA SI	2.79	3.57	3.00	2.67	3.04	2.84
DFWI % non-SI	32%	15%	8%	27%	21%	20%
DFWI % SI	16%	9%	0%	18%	4%	11%
# SI sessions	585	90	45	495	180	124

- The SI program is actively promoted in class. For instance, below is a note from Dr. Marquardt who teaches the Intermediate Accounting course: *“Supplemental instruction is voluntary in my class. I offer extra credit for attendance, though. The extra credit caps out at about 1% of this course grade. Students often struggle with the fast pace of this course. The large volume of material means we have relatively little time for repetitive practice or review during class time. Supplemental instruction fills this gap by providing additional practice problems, exam reviews, and a personalized space to address questions. To ensure the quality of SI sessions, I meet with the instructor early in the semester to set expectations. I review the instructor’s materials for the first few sessions in detail, providing feedback as necessary. SI attendance, which I incentivize through a modest extra credit reward, is reasonably strong. In Fall 2022, 40% of students elected to attend supplemental instruction at least once. Bivariate correlations suggest a positive relationship between supplemental instruction and student performance. In Fall 2022, the correlation between the frequency of SI attendance and exam average (final grade) was +34% (+25%). Both are statistically significant at <1%. Notwithstanding an obvious selection bias, these data points provide comfort that supplemental instruction provides value to students.”*
- The Professional Exam Competency (PEC) course (ACCT 5780) has proved to be instantly impactful with many students rating the course as extremely useful. An informal survey of the PEC course in Fall 2022 indicated that 16 students appeared for 22 sections of the CPA exam and passed 18 sections just during the semester. Almost all students indicated their intent to sit for the exam in early 2023 with many of them having scheduled dates.

- In consideration of the profound and ongoing changes in the business environment and the accounting field, we revamped our UG and MS accounting curricula. Based on an innovative partnership with the ITDS department in the RCOB, our UG Accounting program now includes a required Data Mining course, and the MS curriculum now includes a required Data Visualization and Predictive Analytics course.
- In Fall 2022, the cost accounting course tested the feasibility of requiring students to obtain Data Analytics & Visualization and Robotic Process Analysis certificates from the IMA as part of coursework. Eighty students successfully completed the requirement and were able to display their badges on their social and professional media accounts. Ten additional students successfully completed the requirements in the spring and summer of 2023. We are gathering feedback on this experiment and will likely make it an integral part of our cost accounting course starting fall 2023 or spring 2024.
- Another distinguishing feature of the UG and the MS-Tax program is the introduction of Alteryx software in ACCT 4320 (Federal Taxation II) and ACCT 5390 (Taxes and Business Strategy courses). Alteryx is a common software platform used by many professional accounting firms.
- Working closely with Microsoft, our Accounting Information Systems (ACCT 4100) instructors have ensured that all our undergraduate majors are certified at Excel Expert level. Our pioneering effort in making students Excel proficient has been a model for other RCOB departments to follow.
- To enable our BS/MS students to gain valuable skills from busy season internships, we compressed two of our regular 16-week spring courses (Information Systems in Accounting and Accounting Ethics) into two concurrent 4- week formats. This was achieved without compromising the quality of the class content. Additionally, the Information Systems in Accounting course was converted from a face-to-face to an online platform to give students even more flexibility. In addition, for the MS-Tax students, ACCT 5310 (Tax Research) is offered as an Internet course that provides even more flexibility. These innovations have helped provide BS/MS students with an opportunity to participate in a busy-season spring internship to enhance their professional prospects while maintaining a full semester course load.
- Consistent with our designation as an IIA-endorsed Accounting Program, our master's level Internal Audit course (ACCT 5450) requires students to conduct a live internal audit of the COB's Student Investment Group (SIG) every fall semester; and a live internal audit of two Denton non-profits, Our Daily Bread and the Denton Community Food Center, every spring semester. Their alliance with UNT Accounting has allowed them to avoid the cost of specialized audit services. In this work, the students provide a review of financial controls associated with cash management, donor data security, and inventory control. Consequently, the non-profits are also able to retain access to critical federal and state funds, both of which require external review of their financial

functions. At semester's end, our students present their results to the clients and visiting audit professionals. Unfortunately, the audits of the Denton NFPs have stopped since COVID.

- Recognizing our students' need for flexibility and convenience, we are continuing to introduce many more online courses in the UG and MS curriculum. In addition to Intermediate Accounting I, Advanced Accounting Principles, and Federal Income Taxation II, we now have Cost Accounting, Federal Income Taxation I, and Accounting Information Systems online. We also have three MS-Tax courses online with the others slated to go online very soon.
- We continue to conduct exit surveys of our UG and MS students. Data from the survey is analyzed and presented to the faculty. Actionable items are identified and implemented forthwith. For instance, the 2020 exit survey indicated that students would like access to more software that they will use in the profession, which resulted in several courses including greater technological content (e.g., Alteryx, UI Path etc.).

**2. II. B. (ii) Describe the strategies deployed to develop accounting students and faculty competencies in learning relevant technology skills especially in the three primary areas of Information Technology, Data Analytics, and technological agility. What are the unit's plans for incorporating future technologies?**

The accounting department works closely with the professional community to gauge the current and future skills relating to information technology and data analytics that students are likely to need so that they are ready for the demands of the fast-changing global economy. In addition to the input provided by our two advisory boards, student exit surveys and informal student discussions also form the basis for the department's action. To prepare students adequately in this regard, the accounting department has a two-pronged approach: (i) have several data analytics and information technology courses in the curriculum (including courses taught by the ITDS department as needed; and (ii) embed technology and analytics in accounting courses throughout the accounting degree plans. The impact of new technologies is regularly discussed in departmental faculty meetings and faculty are encouraged to proactively incorporate these technologies in the appropriate courses as needed. For instance, the emergence of ChatGPT has already been incorporated in the UG *AIS* course and in the master's level IT Audit course. Notably, a few of the department's achievements are:

- The UG Accounting program includes an *Accounting Information Systems (AIS)* course and a *Data Mining* course. The *AIS* course exposes students to various technologies including Microsoft Excel certification at Expert level, Smart Contracts, Tableau and Generative AI such as ChatGPT. The *Data Mining* course includes solutions such as R, SAS, Analytic Solver and Rapid Miner.
- The UG *Cost Accounting* course requires students to complete two self-paced modules and IMA certifications (i) Data Analysis and Visualization and (ii) Robotic Process Analysis. This was done as an experiment in the fall 2022 semester and will likely become a permanent feature of the cost accounting course.

- The UG *Federal Income Tax* courses incorporate hands on experience with CCH Access, Checkpoint and *Alteryx*.
- The MS curriculum now includes courses on *Data Analysis in Accounting*, *IT Audit* and *Data Visualization and Predictive Analytics*. These courses incorporate an impressive suite of technology solution such as Power BI, PowerShell, Python, UiPath, SQL Server, FASB online suite, Edgar search tool on SEC.gov, POM\_QM, Blockchain and NFTs in addition to reinforcing the tools and technological solutions learned earlier (such as Microsoft Excel, Alteryx, Tableau etc.). Data analytics and information technology solutions are embedded in many courses in the accounting curriculum.
- A list of data analysis tools and technology solutions students are exposed to in each course is detailed in table A6.

**2. II. B. (iii) Provide an overview of major curricula revisions that have occurred since the last review. Describe how competencies and curricula reflect the input of stakeholders (i.e. employers, alumni). What curriculum revisions are planned for the future?**

Major curriculum revisions result from careful deliberation among faculty members in the Academic Policy Committee (an elected committee in the department of accounting) and then voted upon by the entire faculty. The impetus for both major and minor curriculum revisions result from SPOT evaluations, discussions with the SAAB and the JAAB members, exit surveys from students, and regulatory and technological changes in the environment. There have been no major changes to the curriculum since the last review other than increased emphasis on more current technologies and topics in the various courses as mentioned in the previous section. The faculty are also sensitive to feedback from students. For instance, an informal discussion with students during a student organization meeting led to a major overhaul of the *Data Mining* course taught by the IS department. The course was redesigned to make it more relevant to the accounting profession by introducing Analytic Solver, focusing on more accounting related statistical techniques (linear regression, clustering, decision trees, etc.), and using more accounting and finance data sets to provide hands-on experience on accounting related decision making.

The core curriculum is continually updated based on student feedback through SPOT evaluations, AOL, informal student feedback, changes in the external environment (CPA evolution) and discussions with the professional community (SAAB and JAAB). Periodic strategic planning also allows the opportunity for the faculty to discuss curriculum changes in depth. The most recent substantial revision happened in 2022/2023. Three departmental task forces were formed in 2022 and tasked with assessing the impact of the CPA evolution on our degree plans. The task forces made recommendations which were discussed at department meetings implemented effective fall 2023. Changes under the revised curriculum include a required Data Analysis in Accounting course for all masters' students, revision of material covered in the UG accounting



and tax courses and the migration of advanced material to master's level accounting and tax courses, and the introduction two new elective courses, one in accounting-based Business Valuation, and one in Accounting Communications. Other recent changes to the accounting curriculum include a required UG course in Data Mining and a master's level course in Data Visualization & Prediction. The UG Data Mining course, required for the first time in the fall 2022 semester, underwent substantial changes within one semester (based on accounting student feedback) and was substantially revised in the spring 2023 semester. Other recent changes in our curriculum described in more detail below include the incentivization of micro-credentials like Alteryx. Additionally, we have incorporated data analytics modules using Tableau and/or IBM Watson into four master's level courses, ACCT 5120 (Data Analysis in Accounting, which was taught entirely in Python in the spring 2023 semester), ACCT 5440 (IT Auditing), ACCT 5480 (Fraud Examination), and ACCT 5250 (Strategic Cost Management). Despite continuous changes, extensive discussion on the curriculum took place during the Strategic Planning meeting (August 2022). The CPA evolution and the new CPA exam made this discussion particularly important and timely.

**2. II. B. (iv) Provide a robust description of the accounting unit's assurance of learning (AoL) program, including:**

- **When and how measures are collected,**
- **How accounting faculty are meaningfully involved in assurance of learning,**
- **A description of where the unit uses direct vs. indirect measures,**
- **Describe how the curriculum was revised due to the school's AoL process,**
- **Discuss areas where learners have not met the competency goals set and how the unit takes action in such cases,**
- **Be prepared for the peer review team to spot check on site AoL plans for any given degree program, competencies, and measures of success. AoL plans should exist for each degree program.**

The Department of Accounting engages in assurance of learning (AOL) procedures at the program and discipline levels. The latter procedures support the requirements of the Southern Association of Colleges and Schools accreditation processes. Both activities provide a mechanism to systematically review and evaluate the efforts to deliver quality-learning experiences that directly support our department, college, and university missions. As explained below, college-wide committees oversee assurance of learning for the PhD in Business and the BBA in Accounting. The BS/MS – Accounting, BS/MS – Taxation, MS – Accounting, and MS - Taxation processes are overseen at the departmental levels. The Associate Dean for assessment and academic reporting manages the system for assurance of learning for all programs in the college, but decision-making is made by faculty.

The process of reviewing and evaluating programs and courses is managed through the following process. Faculty have final authority over academic programs. Jointly, the department Chair and the program coordinators continuously manage programs and courses. The process of reviewing programs and courses is enhanced through program coordinators, and the chair who identify

issues for any potential positive, or negative, impact on programs or courses. Once issues are thought to have an impact on programs or courses, the Academic Policy Committee is charged with the responsibility to investigate these issues in conjunction with the relevant course instructors and to recommend to the faculty all proposed actions. Issues that are sent to the faculty for formal action are ultimately resolved through a vote of the faculty. Implementation of changes is managed by the department chair and staff.

Because each degree program uniquely contributes to the overall mission of the Department of Accounting, this section sequentially presents information pertaining to assessment tools and procedures and curricula outcomes for the BBA, BS, MS - Accounting, MS - Taxation, and Ph.D. programs. Detailed annual information is contained in the appendix (please see AACSB ACCT Appendix/Assessment Reports). The assessment reports describe specific outcomes and actions taken by year for the department.

### ***AOL Development***

College-wide program committees (undergraduate, master's, and doctoral program committees) oversee AOL for the BBA, MBA, and PhD in Business. Departmental AOL committees (which may overlap with departmental curriculum committees) oversee AOL for the BS and MS. The Associate Dean for assessment and academic reporting manages the AOL system for all programs and degrees in the college, but the faculty makes decisions concerning curricular and other changes to be made in response to AOL findings. Typically, once all annual reporting is complete, the Associate Dean for assessment and academic reporting will generate annual and 5-year reports to be provided to members of the appropriate curriculum committees. She then meets with the committees to discuss the results and to obtain suggestions for improving student learning or in some cases the measures. These "closing the loop" meetings are formal and instrumental to our assessment program at UNT COB.

### ***Graduate Curriculum Management – Master of Science in Taxation***

All faculty who teach in the MS-Taxation program contribute to the Assessment of Learning (AOL) and Curriculum Management. The leadership team for AOL and curriculum management consists of (i) Associate Dean for Assessment, Dr. Tracy Dietz, (ii) Department Chairperson, Dr. Ananth Seetharaman (iii) Accounting Master's Program Coordinator, Dr. Neil Wilner, and (iv) Master of Science in Taxation, Assessment Coordinator, Dr. Govind Iyer. AOL results are discussed at faculty meetings. In addition, the department chair facilitates periodic meetings among tax faculty to exchange experiences and ideas. Each individual faculty member is responsible for making changes to the course based on AOL feedback. In addition, each year we also discuss our curriculum with our Advisory Board and seek their suggestions to improve both technical content and soft skills necessary for student success. Core goals for all MS- Taxation students and the courses in which these are assessed is summarized in the following table:

### ***MS – Taxation Learning Goals***

1. Technical Competence

Students should be able to:

- a. Identify the appropriate issue and apply the correct Internal Revenue Code section.
- b. Perform the correct computations.
- c. Provide adequate and meaningful discussion of the results.

ACCT 5360 - Special Topics in Taxation - Capstone ACCT 5120 – Using Information Systems in Accounting

2. Written Communication

Students should be able to:

- a. Organize ideas coherently.
- b. Support statements or claims with evidence, examples, and rationale.
- c. Write clearly in well-structured sentences.
- d. Proof their work to check for grammar, punctuation, and spelling errors.

ACCT 5310 – Fundamentals of Tax Research

ACCT 5120 - Using Information Systems in Accounting

3. Oral Communication

Students should be able to:

- a. Clearly identify their topic and main points,
- b. Substantiate their main points with evidence,
- c. Clearly transition from one point or idea to the next,
- d. Maintain their audience's attention.

ACCT 5120 - Using Information Systems in Accounting

4. Research Skills and Proficiency with respect to Research-Related Technologies

With respect to Information Technology students should be able to:

- a. Understand core concepts and terminology as they relate to hardware, software and networks,
- b. Understand the role of information systems in organizations,
- c. Identify the appropriate and effective uses of information technology.

With respect to Research students should be able to:

- a. Determine the relevant facts.
- b. Identify key issues and formulate appropriate research questions.
- c. Use research database to identify authorities.
- d. Perform analysis/evaluation of relevant authorities.
- e. Arrive at conclusions, recommendations, and/or alternatives.
- f. Effectively communicate the research findings orally or through well-written reports.

ACCT 5310– Fundamentals of Tax Research ACCT 5320 – Taxation of flow-through entities

5. Ethics

Students should be able to:

- a. Articulate ethical dilemmas of practice in an ill-defined business situation
- b. Identify key stakeholders in the situations and their responsibility to the public.
- c. Show familiarity with the professional ethical standards applicable to the situation.
- d. Offer a fair, equitable, and responsible solution proposal.
- e. Effectively support the proposed decision or course of action using ethical grounds.

ACCT 5320 – Taxation of flow-through entities

BUSI 5200 – Professional Ethics and Corporate Governance

Curriculum changes because of Direct and Indirect Assurance of Learning Measures:

Because of direct and indirect AOL measures, we made the following changes to the program:

- Informal discussions with students and professionals resulted in making the Tax Practice and Procedures a mandatory tax course in the graduate program.
- Based on direct and indirect AOL feedback, a multijurisdictional tax course was introduced in the graduate tax program. Since then, topics in this course has been distributed into the second undergraduate tax course and a new tax graduate tax course – Taxes and Business Strategy (discussed below)
- The Taxes and Business Strategy course was introduced in response to feedback from employers and students to focus more on the interplay between business and tax decisions and an increased focus on tax planning.

### ***Graduate Curriculum Management – Master of Science in Accounting***

Like the MS-Taxation program, all faculty who teach MS-Accounting courses are expected to contribute to AOL and Curriculum Management. We employ a five-year plan where our specific goals (listed below) are systematically assessed in individual courses. Faculty teaching those courses perform the assessments and report the results to the full accounting faculty and to the Associate Dean (Dr. Tracy Dietz), in charge of collecting COB assessment materials. The full accounting faculty, working with the course instructors, review the AOL data to determine both the relevancy and currency of the curriculum. Necessary changes in course content or delivery could be suggested by any faculty member. These suggestions are reviewed by all faculty teaching in the content area, the Director of the Master’s Programs and the Department Chair, to formulate a consistent plan to address the changes.

The core goals for all MS students are summarized in the following table. The courses where the assessments take place are also listed. Some of the curriculum changes resulting from the assessments are discussed below the table.

### ***MS – Accounting Learning Goals***

1. Technical Competence Students should be able to:
  - a. Understand four different valuation models.
  - b. Perform valuation analysis.

c. Interpret the results of the analysis.

ACCT 5760 - Accounting, Business Analysis and Valuation ACCT 5120 – Using Information Systems in Accounting

Written Communication Students should be able to:

- a. Organize ideas coherently,
- b. Support statements or claims with evidence, examples, and rationale,
- c. Write clearly in well-structured sentences,
- d. Proof their work to check for grammar, punctuation, and spelling errors.

ACCT 5110 – Fundamentals of Accounting Research ACCT 5120 - Using Information Systems in Accounting

Oral Communication Students should be able to:

- a. Clearly identify their topic and main points,
- b. Substantiate their main points with evidence,
- c. Clearly transition from one point or idea to the next,
- d. Maintain their audience’s attention.

ACCT 5110– Fundamentals of Accounting Research ACCT 5120 - Using Information Systems in Accounting

Information Technology and Research

With respect to Information Technology students should be able to:

- a. Understand core concepts and terminology as they relate to hardware, software and networks,
- b. Understand the role of information systems in organizations,
- c. Identify the appropriate and effective uses of information technology.

With respect to Research students should be able to:

- a. Identify relevant financial accounting and audit research issues.
- b. Use online and electronic accounting and auditing research databases to identify authoritative literature that are relevant to the issues being investigated.
- c. Apply the relevant literature by creating strong and logical analytical reasoning.
- d. Propose and debate between alternative solutions.
- e. Draw appropriate conclusions.
- f. Effectively communicate the research findings orally or through well-written reports.

ACCT 5110– Fundamentals of Accounting Research ACCT 5120- Using Information Systems in Accounting

Ethics

Students should be able to:

- a. Understand Codes of Professional Conduct issued by companies, as well as from professional organizations with emphasis on the American Institute of Certified Public Accountants and the Texas State Board of Public Accountancy.
- b. Understand the importance of professional ethics from a philosophical, personal, and professional perspective.
- c. Understand the concept of corporate governance and the direction business entities take in establishing a sound governance framework.
- d. Identify ethical dilemmas facing independent auditors.
- e. Develop and consider courses of action.
- f. Consider the views other auditors may have regarding ethical dilemmas and the impact on the stakeholders of the audit process.

ACCT 5410 – External Auditing

ACCT 5200 – Professional Ethics and Corporate Governance

**Other Examples of Closing the Loop**

Instructor-provided examples of problems/issues observed, and solutions implemented, are detailed below.

Course	Problem	Solution
DSCI 4520 (Data Mining)	In the fall 2022 semester, the first semester that the Data Mining course (DSCI 4520) was taught, our students provided vociferous feedback that they failed to see the relevance of that course to accounting. Thus, the problem that was identified was that the accounting context and examples (i.e., the frame of reference) were missing.	The department chair visited with the ITDS chair and the relevant faculty member. The faculty member was also advised to visit (and did visit) with Jose and Peter. Substantial changes (itemized list available) were made to that course to make it more applicable to accounting students, including changing the programming language from R programming to Analytic Solver for Excel (previously known as XLMiner). This semester, thus far, there have been no complaints!
ACCT 3110 (Intermediate Accounting)	Students often struggle with the fast pace of this course. The large volume of material means we have relatively little time for repetitive practice or review during class time.	Supplemental instruction fills this gap by providing additional practice problems, exam reviews, and a personalized space to address questions. To ensure the quality of SI sessions, I meet with the instructor early in the semester to set expectations. I review the instructor's materials for the first few sessions in detail, providing feedback as necessary. SI attendance, which I incentivize through a modest extra credit reward, is reasonably strong. In Fall 2022, 40% of students elected to attend supplemental instruction at least once. Bivariate correlations suggest a positive relationship between supplemental instruction and student performance. In Fall 2022, the correlation between the frequency of SI attendance and exam average (final grade) was +34% (+25%). Both are

		statistically significant at <1%. Notwithstanding an obvious selection bias, these data points provide comfort that supplemental instruction provides value to students.
ACCT 3110	During the pandemic, I became accustomed to recording class via Zoom. Once we returned to face-to-face learning, I saw that experience as an opportunity to better serve my students. There are always a number of students who need to miss class for various reasons. In the past I found that, despite their best efforts, they often struggled to keep up with the material they missed. Getting notes from a peer and/or reaching out to me with questions didn't fully remediate the absence.	I now record my live face-to-face lectures and post the recordings to Canvas. This allows students who miss class an opportunity to experience the lecture in the next-best format to live attendance. It also allows all students to rewatch the lecture when reviewing their notes or studying for an exam. Comments from students suggest this resource is valuable; they routinely express gratitude. As an example, the lecture for the final day of class in Fall 2022, which included a review for the final exam, was viewed 145 times, an average of 1.5 times per student. Despite making the recordings available all semester, I still take attendance for a grade. This ensures students have an incentive to attend class and actively participate in lectures. Nonetheless, the recordings serve as a backup so that motivated students do not fall behind.
ACCT 4320 (Income Tax II)	This course is offered in the regular 15-week semester and as a 5-week summer course. The summer 2021 teaching evaluations and discussions with students indicated that students felt there was too much material in the course to be able to succeed. I suspected that students were having difficulty managing their time and began to give up once they felt overwhelmed.	in the summer 2022 5-week course, students were provided with daily coaching videos with a summary of suggested tasks for the day and a detailed weekly study plan. For example, on one day, students were encouraged to spend 5 hours working on course material including reading a chapter, watching lecture and practice



		<p>problem videos, attending office hours to ask questions, taking a quiz, and working on an Alteryx assignment. These tools provided a roadmap to success for the students and clarified the time commitment needed for success in this class. On average, students performed better with the daily coaching and indicated, through a survey conducted at the end of the course, that the study plan and daily coaching were useful as they managed their time. Teaching evaluations also improved in the term with daily coaching.</p>
<p>ACCT 4320 (Income Tax II)</p>	<p>In this course students obtain the Alteryx Foundation Micro-Credential and complete projects using Alteryx. Initially, students only completed one larger Alteryx project related to state apportionment and it was due at the end of the semester. However, students would ask many basic questions while completing this assignment and did not seem confident to use Alteryx in another setting.</p>	<p>To help students gain confidence with using Alteryx and analyzing the output, two additional Alteryx projects were added in the Spring 2022 semester. These additional projects are due earlier in the semester to help the students develop a data analytic foundation throughout the course. Now students seem to enjoy the exposure to Alteryx and will even reach out after the semester referring positively to their experience using Alteryx in this class.</p>
<p>ACCT 5410 (External Auditing)</p>	<p>Based on conversations with students and my conclusions from exam performance, it became apparent that many students struggled with concepts and applications related to audit assertions.</p>	<p>To address this problem, in fall 2021, I added a new unit to ACCT 5410: "Auditing Assertions." Content includes lecture and discussion, a quiz, and a Becker Accounting Master (AM) simulation. The quiz is taken during the same class meeting where we discuss</p>

		<p>assertions, and the simulation is due the following week. Given that auditing assertions can be a difficult concept requiring considerable application, these substantial changes to ACCT 5410 have helped our MS audit students gain mastery in this area with Fall 2022 average on assertions quiz at 86.5% and Assertions Becker AM Simulation at 91.8%.</p>
<p>ACCT 4300 (Income Tax I)</p>	<p>After noticing an increasing focus on data analytics based on department meetings, AICPA training, and the department email exchanges, I decided to incorporate a data analytics project in ACCT 4300 in Fall 2022. I bounced off the idea with Dr. Seetharaman during an out-of-school event and incorporated an individual tax data analytics case. This case requires the students to utilize county-level individual income tax numbers (provided by the IRS), formulate a research question, utilize excel to manipulate data, utilize Tableau (or Alteryx) to put together heat maps, and write a report on what they found.</p>	<p>After last semester's submission deadline, I held a 15-minute class discussion related to the project and asked students for anonymous feedback. The students seemed to enjoy the project. The only advice they gave was that the group of 5-6 was too big for the project. Starting in Spring 2023, I allowed the students to work individually, in a group of two or a maximum group of three. Based on the reports submitted by students in Fall 2022, it was evident that they enjoyed the project. For example, many students chose Texas as the state to study and compared the different counties (and paid extra attention to the country they grew up in) using a broad set of individual tax variables (e.g., education credit).</p>

**2. II. B. (v) Describe how your learner demographics and enrollment trends have changed over time. What are the implications for your future strategies in recruitment and retention of learners?**

Total enrollment in accounting has shown a decline reflecting the general trend in the nation. While undergraduate enrollment has held relatively steady, graduate enrollment has steadily dropped. Part of the decline may be attributed to the pandemic and the lack of college experience and advising due to remote instruction. A robust market for accounting undergraduates also makes graduate programs less attractive. In Fall 2021 (post pandemic) the department has resumed its vigorous recruiting efforts including welcome letters to accounting majors, high school visits, town hall meetings, and pizza social. Enrollment from Fall 2019 – Fall 2022 is shown below:

<i>Student Headcount - RCOB - Accounting</i>								<i>Fall 22 v. Fall 21</i>	<i>Fall 22</i>
	<i>Fall 2019</i>	<i>Spring 2020</i>	<i>Fall 2020</i>	<i>Spring 2021</i>	<i>Fall 2021</i>	<i>Spring 2022</i>	<i>Fall 2022</i>	<i>% Chg</i>	<i>% of Ttl</i>
<b>BBA</b>	201	198	200	183	227	206	216	-4.8%	32.9%
<b>BS</b>	257	232	282	233	263	222	266	1.1%	40.5%
<b>MS</b>	89	91	115	122	127	118	106	-16.5%	16.2%
<b>Tax-MS</b>	69	63	95	95	83	61	68	-18.1%	10.4%
<b>Total</b>	616	584	692	633	700	607	656	-6.3%	

A little more than half the students are female (52%).

<b>Total Accounting - Male/Female</b>	<b>%</b>	<b>Fall 22</b>
Male	48.0%	315
Female	52.0%	341

UNT is a designated Hispanic Serving Institute (HSI) and only one of twelve HSI that is also a tier-I institution. Accounting students also reflect this profile. About 36.1% of the students are White, 31.6% Hispanic, 13% African Americans, 11.1% Asian Americans, 1.5% American Indians and 5.6% International students.

<b>Ethnicity - Reported</b>	<b>Fall 2022</b>	
White	36.1%	237
African/Amer.	13.0%	85
Hispanic	31.9%	209
Asian/Pacific Isl.	11.1%	73
Amer. Indian	1.5%	10
Non-Res	5.6%	37

Other	0.8%	5
	100.0%	656

The PhD program comprises of students from the United States, Bangladesh, Brazil, China, India, and Korea.

- Students who earned an “A” or “B” in the Principles of Accounting courses are invited to a pizza social where they meet with JAAB members in an informal setting.
- We continue to coordinate with Community Colleges and DFW high schools. A professor and a lecturer coordinate numerous faculty visits through the year to various area high schools. These efforts were suspended during COVID and resumed in 2022.
- Faculty and student member teams that visited area high schools, in concert with high school accounting teachers, made presentations about UNT Accounting and the Accounting Scholars Program. These efforts were suspended during COVID and resumed in 2022.
- In the Fall 2017 semester, we launched an innovative Accounting Scholars Program (ASP) that is open to incoming first-year students and transfer students and is designed to prepare our highest-achieving students for a successful professional career in accounting. We have continued to expand the ASP program by offering internships, professional mentors, and scholarships to all incoming ASP students.
- The Accounting Scholars Program continues to be an important avenue for recruiting outstanding students. This program is open to incoming first-year students and transfer students (transferring in 45 semester hours or less) and is designed to prepare UNT’s highest-achieving scholars for a successful professional career in accounting. Through mentorship and priority considerations, students will gain the skills and insights necessary to graduate with a bright future, beginning with their freshman year. Dr. Peggy Jimenez and Ms. Madhuri Bandla serve as the coordinators for the ASP.

**2. II. B. (vi) Summarize how high-quality teaching is encouraged, supported, and developed. Summarize continuous improvement activities for faculty focused on teaching enhancement.**

The process of reviewing and evaluating programs and courses is managed through the following process. Faculty have final authority over academic programs. Jointly, the department Chair and the program coordinators continuously manage programs and courses. The process of reviewing programs and courses is enhanced through faculty, program coordinators, and/or the Chair who identify issues for any potential positive, or negative, impact on programs or courses. Once issues are thought to impact programs or courses, the Academic Policy Committee is responsible for investigating these issues and recommending all proposed actions to the faculty. Issues sent to

the faculty for formal action are resolved through a faculty vote. Implementation of changes is managed by the department chair and staff.

Academic freedom and innovation are actively encouraged. Courses taught by multiple instructors are either formally or informally coordinated to ensure consistency of subject material and sharing of best practices. COVID required the faculty to adjust almost instantaneously from in-person instruction to remote instruction. Despite this major disruption, the quality of teaching did not deteriorate. The culture of sharing best practices among faculty members was instrumental in ensuring that student needs were adequately met.

At UNT online courses must be certified by the Center for Learning Experimentation, Application and Research (CLEAR) for copyright, accessibility, and other regulatory requirements. CLEAR also provides guidance as to how a course can be enhanced using technology. The department has encouraged faculty to make use of CLEAR services to get their courses “CLEAR certified.”

The department regularly supports lecturers and clinical faculty to attend AAA annual meetings. Dr. Lineros and Ms. Bandla have been closely involved with the Conference on Teaching and Learning (CLTA) of the American Accounting Association. Ms. Bandla made a poster presentation at the AAA’s Effective Learning Strategies session in August 2022 (San Diego). Dr. Lineros and Ms. Bandla have papers accepted for presentation at the CLTA meeting in August 2023 (Denver).

Drs. Jesse Robertson and Jared Eutsler won the RCOB Teaching Innovation Award in 2019-2020. Dr. Kipp has been nominated for the award in 2023. Ms. Bandla was honored with the 2018 “Texas Society of CPAs Outstanding Educator” award for excellence in teaching and service to the accounting profession.

**2. II. C. (i) Describe the unit’s strategies supporting accounting faculty engagement with the practice of accounting and provide examples of faculty engagement with the profession. Examples may include consulting, executive education development and presentation, professional education experiences, and faculty internships.**

One of our strategic priorities is to foster exceptional relationships with the professional community. We have several action items to activate this strategic goal, some of which have already been detailed earlier in the report and recapitulated here.

- The department’s Meet the Firms Night (MTFN) continues to be a resounding success, with both the participating firms and the students. Because of the COVID pandemic, the MTFN was held in a virtual format in 2021. In 2023, the event attracted forty employers and 173 students, both record highs and up from 33 employers and 160 students in Spring 2022.
- The Junior Accounting Advisory Board (JAAB) continues to engage actively with the

department and its activities since its formation in 2017. For Spring 2023, the JAAB members have volunteered to visit every Principles of Accounting section at least once.

- The Senior Accounting Advisory Board (SAAB) continues to actively engage with the department and its activities. Besides advising the department based on exit interviews with accounting students, and accounting organization officers, the SAAB is also working to establish an endowment for the department.
- We actively encourage professionals from the DFW region to visit our classrooms and student meetings to enhance learning; we maintain a detailed log of guest speakers for future reference.
- We recently hired two professionally qualified lecturers (Ms. Hillary Wang and Ms. Nikki Sharma), both with significant prior business experience and continuing active ties to the profession. We also hired Dr. Olin Stovall as a Clinical Assistant Professor.
- Our faculty continue to engage with the profession via blogs and podcasts sponsored by the College (Dr. Jose Lineros, Dr. Peggy Jimenez).
- The RCOB Dean and/or faculty representatives from the Department regularly attend and participate in the Financial Executives International (FEI) meetings. The Fort Worth chapter awards a scholarship to a UNT finance and accounting student each spring semester. In Fall 2021, Dr. Govind Iyer made a well-received presentation to the Dallas Chapter of FEI on Managing Success.
- Etiquette dinner exposure is another distinguishing feature of the accounting department. The etiquette dinner resumed in 2023 after a two-year hiatus due to the pandemic. The dinner is sponsored by Don and Donna Millican, major benefactors of the Department of Accounting, as well as by the junior accounting advisory board.
- Dr. Paul Hutchison and Ms. Martha Ross serve as the Beta Alpha Psi faculty advisers. Due to the COVID pandemic, on campus activities were limited in 2020 and 2021. UNT BAP Chapter ranked as a Distinguished Chapter in 2020-21 Academic Year and has achieved the points for Superior Chapter status in 2021-22. The chapter also won 2nd place in the Best Practices Competition in the Mid-Year Meeting held on Feb 23, 2023, with a presentation titled, "Reimagine Community Service". The chapter won 3rd place in the same competition in Feb. 2022: Topic "The Art of Engagement". Dr. Lisa McLuckie will be replacing Ms. Ross as the organization's faculty advisor along with Dr. Hutchison.
- Dr. Jose Lineros and Ms. Madhuri Bandla serve as faculty co-advisers for ALPFA. In 2020, ALPFA UNT won the Central Region Chapter of the Year award and was recognized at the national convention. In 2022, ALPFA's membership count was around 60-70 students with

the fall semester having higher membership and attendance rates than the spring. Some key guest speakers for the year included the FBI, who discussed forensic accounting. Goldman Sachs presented on landing a career at Goldman, KPMG gave students insights on the life of a professional working in a Big Four firm, and JP Morgan Chase discussed the importance of financial literacy. Outside of the regular weekly meetings some of the other events to highlight for the year include ALPFA Convention in Orlando, Florida over the summer. Three members had the opportunity to attend the all-expenses-paid trip and apply for scholarships and career opportunities. Similarly, in the fall semester ALPFA members had the opportunity to attend the ALPFA Regional Symposium in Dallas. Members attended a series of workshops and participated in a career fair with sponsors from the professional chapter in Dallas. Additionally, for the first time ALPFA planned an end of the year celebration and awarded graduating members a stole and cord. ALPFA members participate in several community service events organized by UNT every semester such as campus cleaning and helping in the community garden. In 2022, ALPFA also hosted more social events. Every ALPFA event (weekly meeting, fundraising events, social events, etc.) included a component where members could socialize and talk to the board.

- Our department faculty members continue to have a significant impact on the academic community, policy makers and practitioners, and students. For example:
  - Dr. Proell is an ad-hoc reviewer for several major accounting journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, and *Behavioral Research in Accounting*.
  - Dr. Schwab is the VP-Finance elect for the American Taxation Association. He is also an ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *The Journal of the American Taxation Association*, *Journal of Accounting and Public Policy*, *Accounting and the Public Interest*, and *European Accounting Review*. Similarly, Dr. Ananth Seetharaman serves the Accounting Programs Leadership Group and also serves as a member of the Accounting Accreditation Committee of the AACSB.
  - Our tenured and tenure-track associate and assistant professors continue to publish in premier accounting journals. Dr. Cazier has published three papers in *The Accounting Review* since 2020. Dr. Eutsler published a paper in *Auditing: A Journal of Practice and Theory*. Dr. Sapkota had a recent 2023 article in *Auditing: A Journal of Practice and Theory*. Drs. Kipp and Marquardt have been very productive with four premier papers and three A\* publications, respectively.
  - Dr. Jesse Robertson serves on the editorial board of the *Journal of International Accounting, Auditing and Taxation*. Dr. Govind Iyer serves on the Editorial Review Board

of *Advances in Accounting*. Dr. Neil Wilner serves on the Editorial Review Board of *Issues in Accounting Education*. Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*.

- Our faculty members (Drs. Casey Schwab, Jose Lineros, Lisa McLuckie among others) made research presentations to our Accounting Advisory Board.
- Dr. Lineros serves on the executive board of ISACA and hosts an annual Certified Information Systems Auditor (CISA) boot camp to prepare UNT students for this exam. This has been complemented with an annual digital and personal business etiquette session for our students with fifteen DFW executives. Through these professional collaborations, he has brought \$5,000 of annual ISACA scholarships to UNT, benefiting students who are interested in an audit- track career. Senior Lecturer Madhuri Bandla serves on the AICPA Academic Executive Committee.
- The Institute of Petroleum Accounting (IPA) is housed in the Department of Accounting. Under the Directorship of Dr. Govind Iyer, the Institute's ties to professional accountants, financial managers, and executives within the extractive industries enable it to stay abreast of the concerns that industry professionals contend with on a day-to-day basis. From the beginning, the Institute has enjoyed a strong relationship with the oil and gas industry to the mutual benefit of both. The Institute is the conduit through which academic research in the oil and gas industry reaches the working professional. While the activities of the IPA were limited in 2020 and 2021, the IPA has an ambitious agenda for the coming years.
- Examples of our successful alumni include:
  - Brint Ryan, Chair and CEO of Ryan LLC, former Chair of UNT System Board of Regents.
  - Laura Wright, Former CFO of Southwest Airlines, current Chair, and former Vice Chair of UNT System Board of Regents
  - Melisa Denis, Tax Partner KPMG, member of UNT System Board of Regents.
  - Julie Anderson, CFO of Texas Capital Bank
  - Scott Woods, Partner at KPMG
  - Valerie Wolbrueck, Director of Financial Reporting at Lennox International
  - Katelyn Elizabeth Woods and Elizabeth Ahrens (Elijah Watt Sells Awardees)
  - Mark Merki, Partner at Merki & Associates
  - Scott Wrenn, Partner at EY
  - Don Millican, Retired Partner at EY and CFO at George B. Kaiser.
  - Chris Eidd, Internal Auditor Magazine's Emerging Leaders in Internal Audit.



**2. II. C. (ii) Describe the professional accounting credentials (including certifications, qualifications, and licenses) held by the unit's faculty, as well as their experience in the field and the accounting unit's support for attaining and maintaining professional credentials.**

The minimum qualifications for candidates to be hired as lecturers in the department of accounting include a master's degree and appropriate professional qualifications (e.g., CPA), and most of them come with significant work experience. Thus, all our lecturers and senior lecturers are professionally qualified (CPA, CIA, CISA, and/or CMA). The department pays for their continuing professional education and for their professional dues and subscriptions. All our clinical faculty members also possess professional certifications. Finally, most of our tenure-track faculty members are also professionally qualified.

**2. II. C. (iii) Summarize policies guiding faculty in support of the qualifications to support mission achievement and to be relevant and current for the classroom teaching responsibilities.**

- The Accounting Department is an identifiable subgroup of the university community of scholars whose primary purpose is the dissemination of ideas and knowledge through teaching, research, and public service. To achieve this purpose, the department requires a defined and consistent process for the implementation of the necessary actions consistent with and in response to the department's responsibilities. The charter and bylaws of the department specify the process. In addition, the accounting department must adhere to the policies developed by the University and the RCOB.
- With respect to faculty recruitment, efforts begin after the Provost's office approves the position. A search committee screens candidate CVs and makes recommendations for campus visits. All search committee members are required to attend specific training before they can serve. After campus visits, in consultation with the faculty evaluations of the potential candidate and the Chair, the Dean makes the candidate an offer. Beginning with those hired in the fall of 2015, each new assistant professor, lecturer, or clinical assistant professor is part of a mentoring program coordinated by the Provost's office. The University's new P&T policy stipulates mentoring for new assistant professors and the Provost's office provides documentation with respect to participation in the mentoring program. The provost's office interacts with Department heads to select senior colleagues, typically from the same unit, as a mentor.
- With respect to continuous review, the Personnel Affairs Committee (elected committee) on an annual basis evaluates all faculty, and the Chair makes reward recommendations to the Dean. The evaluation is typically based on a three-year assessment of research, teaching, and service accomplishments.
- Additionally, tenure-track faculty are subject to a formal reappointment review every year starting with the second year. While the first-, second-, third- and fifth-year reviews are typically based on the annual review, the fourth-year review is considered a mid-term review and tends

to be more comprehensive. This provides timely feedback to faculty.

- Faculty are classified as SA, IP, SP, or PA based on criteria adopted by the RCOB in accordance with AACSB Standard 15. Participating would be faculty with a material role in college operations. Thus, all our full-time faculty including lecturers are participating, while our adjunct faculty are considered supporting faculty.
- The department actively participates in Student Perceptions of Teaching (SPOT) evaluation. The department chair reviews SPOT scores at the end of each semester and discusses it with every faculty during the annual review meeting.

### ITEM # 3: ACCOUNTING STANDARD TABLES

Table A2-1 (Attached)

Table A6 (Attached)

### [ITEM # 4 STRATEGIC PLAN](#)

Attached.

### ITEM # 5 ADDENDUM

Spring 2023 Accounting Scholars Program Newsletter



Copy of Table A-6  
Technology Agility an



table-a2-1 (1).docx



ASP Insights Spring  
2023.pdf



2019-2024 ACCT  
Strategic Plan.pdf

**Addendum Files**

- CIRApplication\_Acctg UNT 2021 final.pdf
- NorthTexas\_Uof\_Decltr\_Extend\_AAC\_Jan19.pdf
- UNT Accounting 2018 Extend 11\_2018 (1).pdf
- ASP Insights Spring 2023.pdf

*If you would like to view these documents please see the organization's addendum tab*

**Table A2-1 Intellectual Contributions of the Accounting Academic Unit**

**Part A: Five-Year Summary of Intellectual Contributions**

Aggregate and summarize data to reflect the organizational structure of the unit's faculty (e.g., research groups). Do not list by individual faculty member.	Portfolio of Intellectual Contributions			Type of Intellectual Contributions									Percentage of Faculty Producing ICs	
	Basic or Discovery Scholarship	Applied or Integrative/Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Academic/Professional Meeting Proceedings	Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Type Selected by the Accounting Academic Unit	Type Selected by the Accounting Academic Unit	Percent of Participating Faculty Producing ICs	Percentage of total FTE faculty producing ICs
	64.83	10.5	7	33.33	0	109	3	1	0	0			81.0 %	69.0 %

**Part B: Alignment with Mission, Expected Outcomes, and Strategy**

Provide a qualitative description of how the portfolio of intellectual contributions is aligned with the mission, expected outcomes, and strategy of the accounting academic unit

**Part C: Quality of the Five-Year Portfolio of Intellectual Contributions**

Provide evidence demonstrating the quality of the above five-year portfolio of intellectual contributions. Accounting academic units are encouraged to include qualitative descriptions and quantitative metrics and to summarize information in tabular format whenever possible.

**Part D: Impact of Intellectual Contributions**

Provide evidence demonstrating that the unit's intellectual contributions have had an impact on the theory, practice, and/or teaching of accounting, business, and management. To demonstrate impact, whenever possible, the accounting academic unit is encouraged to include qualitative descriptions and quantitative metrics and to summarize the information in tabular format. Evidence of impact may stem from intellectual contributions produced beyond the five-year AACSB accreditation review period.

Notes: Please add a footnote to this table summarizing the unit's policies guiding accounting faculty in the production of intellectual contributions. The data must also be supported by analysis of impact/accomplishments and the depth of participation by faculty across the unit. The data

presented in Table A2-1 should be supported by faculty vitae that provide sufficient detail to link individual citations to what is presented here. Interdisciplinary outcomes may be presented in a separate category but the disciplines involved should be identified.

***Processes to encourage high-quality and impactful intellectual contributions & collaboration with external stakeholders.***

The production of high-quality intellectual contributions is emphasized across the RCOB's policy documents referencing intellectual contributions. Tenure-track faculty in the probationary period have a 2-2 teaching load. Tenured faculty have teaching loads based on research output in the previous three years. Exceptionally research productive faculty may earn a teaching load of 2-1 while highly productive faculty maintain a 2-2 teaching load. Tenured faculty members who lose scholarly academic status must develop a plan to regain academic qualification. The Statement of Philosophy section of the Dean's Guidelines for Reappointment, Promotion, and Tenure states that: *"The faculty of the College of Business at the University of North Texas expects its members to produce intellectual contributions that bring credit to the College and enhance its national reputation. To this end, tenure-track candidates for reappointment, promotion, and tenure should have a coherent stream of research in high-quality journals widely recognized as having relevance to their academic disciplines. Research funding by state or federal agencies, foundations and corporations will be included as a part of this research stream as long as funding flows through UNT."*

The Department of Accounting's Strategic Priority 3, *"Enhance the Research Reputation of the Accounting Department,"* is aligned with the RCOB's mission of valuing peer-reviewed, discipline-based scholarship. In collaboration with the RCOB, the department provides a broad swath of databases to help archival research faculty members and PhD students in their research endeavors. These include WRDS, SDC Platinum, Compustat, CRSP, Bloomberg, IBIS World, ValueLine, AuditAnalytics, SAS, SPSS, and Stata. Likewise, the department supports behavioral research faculty members by providing grants to cover the expenses of conducting surveys. In addition, the junior accounting advisory board serves as a resourceful panel of professionals to assist our behavioral faculty in conducting survey research. The department is well-funded and actively covers travel expenses for faculty members to attend conferences and interact with their counterparts at other universities. To aid research-productive faculty in completing projects with high publication or funding potential, under the leadership of Dean Marilyn Wiley, the RCOB has awarded \$700,000 in summer research grants over the last five years. Several faculty members in the accounting department have benefited from these grants. Moreover, the Dean launched a new research support program whereby each new faculty-authored acceptance in a FT-50 journal receives a \$1,000 bonus.

The department's research workshop series led by Dr. Blair Marquardt further supports impactful intellectual contributions. Since 2018, we have had 29 research workshop presentations by leading authors from universities across the nation. Presenting authors have included Eric Chan from UT, Justin Leiby from the University of Illinois at Urbana-Champaign, Brian Williams from Indiana University, Chad Proell (formerly at TCU), Bill Cready from UT-Dallas, Shiva Rajagopal from Columbia, Gopal Krishnan from Bentley,

and Nick Guest from Cornell. Reflecting our balance between archival and behavioral research, 16 of the workshop presenters used archival research and 13 used behavioral research.

The highly successful biennial Accounting Research Conference has grown and matured, allowing our faculty to interact with and benefit from other highly productive faculty. With the Department Chair's oversight, Drs. Jesse Robertson and Casey Schwab coordinated the recently concluded 2023 conference. It featured a keynote address by Dr. Jeff Hales (University of Texas) and invited research sessions by PhD students, Dr. Lisa Koonce (University of Texas), and Dr. John Campbell (University of Georgia). The conference received a record number of author submissions (92), representing a 50% increase over the 2021 conference, which was held via zoom on account of the pandemic. Authors of accepted papers were from NYU, Columbia, UT, UT-Dallas, Notre Dame, Wisconsin, Minnesota, Georgia, Arkansas, Baylor, UNT, and more. Feedback from participants was extremely positive.

Since the last AACSB accreditation, we have hired several new research-active faculty members. Drs. Richard Cazier, Pradeep Sapkota and Lisa McLuckie were hired at the assistant professor level, and Drs. Casey Schwab and Chad Proell were hired as our G. Brint Ryan endowed professors at the full professor level. Our doctoral program coordinators manage the admission process and assign admitted PhD students as research assistants to faculty members and help with the dissertation committee assignments.

Several of our faculty members engage with external stakeholders in an impactful way to further impactful research. For instance:

- In July 2023, Dr. Rick Cazier made a presentation to members of the FEI, DFW chapter, as part of the FEI summer meeting, hosted by UNT. The presentation was titled, "The Role of the Press in Setting Narratives in Financial Markets," and highlighted Dr. Cazier's own research on how the financial press improves market liquidity by leading to a better-informed investor base. It was approved as a source of CPE for practitioners. In a similar vein, several of our own faculty members, including Dr. Jose Lineros, Casey Schwab, and Lisa McLuckie, have made research presentations to our advisory board.
- In addition to publishing extensively in the top journals, Dr. Proell is an ad-hoc reviewer for major accounting journals such as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Accounting Organizations and Society*, *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, and *Behavioral Research in Accounting*.
- Dr. Schwab is the VP-Finance elect for the American Taxation Association. In addition to publishing in the top accounting journals, he is also an ad hoc reviewer for *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *The*

*Journal of the American Taxation Association, Journal of Accounting and Public Policy, Accounting and the Public Interest, and the European Accounting Review.*

- Several of our faculty members have recent publications in premier (FT-50) or A\* ABDC accounting journals. For instance, Dr. Casey Schwab has two 2022 publications, one in *The Accounting Review* and one in *Contemporary Accounting Research*, Dr. Chad Proell has a 2022 paper in *The Accounting Review*, Dr. Cazier has published three papers in *The Accounting Review* since 2020, Dr. Eutsler got an acceptance in 2023 in *Accounting, Organizations and Society*, Dr. Lili Sun has a 2022 paper in *Contemporary Accounting Research*, and Dr. Ananth Seetharaman has a 2022 paper in the *Journal of Business Ethics*, all FT-50 journals. Additionally, Dr. Pradeep Sapkota has a 2023 article in *Auditing: A Journal of Practice and Theory*, Dr. Marquardt has three recent papers in *Journal of Corporate Finance*, *Journal of Banking and Finance* and *Journal of Business, Finance and Accounting*, and Dr. Jesse Robertson has a 2022 paper in the *European Accounting Review*, all A\* journals.
- Dr. Jesse Robertson serves on the editorial board of the *Journal of International Accounting, Auditing and Taxation*. Dr. Govind Iyer serves on the Editorial Review Board of *Advances in Accounting*. Dr. Neil Wilner serves on the *Editorial Review Board of Issues in Accounting Education*. Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*.

Table A6 Technology Agility and Faculty Minimum Qualifications For the Most Recently Completed Academic Year

Course Prefix	Instructor's Name	Course Description	List Current or Emerging Technology Employed in Each Course	List minimum qualifications or credentials for faculty assignment to each course	Comments-Brief description of how the technology is leveraged to solve accounting problems
ACCT 2010		Accounting Principles - Financial Accounting	None		
ACCT 2020 001	Michael Noel	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 002	Hilary Ware	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 003	Hilary Ware	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 004	Martha Booth	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 007	Martha Booth	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 008	Olly Scott Stewart	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 009	Hilary Ware	Accounting Principles I - Managerial Accounting	None		
ACCT 2020 501	Niki Sharma	Managerial Accounting	None		
ACCT 3110	Madhu Banda	Intermediate Accounting I	Online learning management system (MoodleCanvas) includes basic data analytics through Excel. Started in Fall 2022 with adoption of new software (CanvasLMS). Students also use SEC's EDGAR tool to search 1099s, shareholder financial statements and analyze the same.	MS and CPA Experience in Excel	
ACCT 3110	Bibi Marouani	Intermediate Accounting I	Online learning management system (MoodleCanvas) includes basic data analytics through Excel. Started in Fall 2022 with adoption of new software (CanvasLMS). Students also use SEC's EDGAR tool to search 1099s, shareholder financial statements and analyze the same.	Ph.D. CPA, self-taught in SAS, Stats, and Microsoft Office	Include these problems in chapter homework assignments as I deem appropriate (several problems over the course of a semester). The problems typically require the student to download an Excel dataset, perform basic data transformations, and answer summary-level questions.
ACCT 3110	Niki Sharma	Intermediate Accounting I	None		Students are assigned Data Analytics problems that require the utilization of Excel data from real companies (e.g., Costco) or taken from real companies with the name identification masked. Each problem has numerous requirements that allow students to learn how to input and analyze data that they require critical thinking skills for data assessment. Students also use the Accounting Standards Codification (ASC) online for assigned problems. The data is taken from companies real companies (e.g., Amazon) or taken from real companies with the name identification masked. Students become comfortable with the ASC and develop the skillset and ability to do lookups for various accounting topics. I also utilize CanvasLMS during classes to allow students to utilize their calendars and respond to questions that I post. <b>Check class for student assessment data analytics.</b>
ACCT 3120	Paul D. Hutcheon	Intermediate Accounting II	Excel is used for assigned Data Analytics problems, started in Fall 2022, and the Accounting Standards Codification online for assigned certification problems started in Fall 2022. I also utilize CanvasLMS to allow student management system.	Ph.D., self-taught in Excel, Accounting Standards Codification, online, SAS, and EDGAR	Students use Online learning management system (MoodleCanvas) to do homework, watch lecture videos, take exams, and view assignments. Students use excel to calculate financial values, such as the present value of money, discount rate, and solve accounting problems such as expense ratios and break-even analysis.
ACCT 3120	Lili Sun	Intermediate Accounting II	Online learning management system (MoodleCanvas)	Ph.D., self-taught in Excel, Accounting Standards Codification, online, SAS, and EDGAR	Students use Excel regularly throughout the semester to sort and analyze costs for various cost systems, budgeting and budget analysis, predictions and decision-making as it pertains to cost and managerial accounting. Students use PowerPoint to create a comprehensive financial presentation of their analyses and predictions. In the future, students will use programs like Tableau and Alteryx to make pricing and resource allocation decisions. RPA and Analytics Certificates are set passed through the MA.
ACCT 3120	McLurke Train	Cost Accounting	Excel and PowerPoint, current, Alteryx or Tableau software.	Ph.D. experience in select economics languages	Students use Excel regularly throughout the semester to sort and analyze costs for various cost systems, budgeting and budget analysis, predictions and decision-making as it pertains to cost and managerial accounting. Students use PowerPoint to create a comprehensive financial presentation of their analyses and predictions. In the future, students will use programs like Tableau and Alteryx to make pricing and resource allocation decisions. RPA and Analytics Certificates are set passed through the MA.
ACCT 3220	Neil Weber	Cost Accounting	Excel and PowerPoint, current, Tableau, RPA and Data Analytics and Visualization through self-paced MA modules.	Ph.D. BA, Self-taught in SAS, POM-OM, and Tableau	Students use Excel regularly throughout the semester to sort and analyze costs for various cost systems, budgeting and budget analysis, predictions and decision-making as it pertains to cost and managerial accounting. In the future, students will use programs like Tableau and Alteryx to make pricing and resource allocation decisions. RPA and Analytics Certificates are set passed through the MA.
ACCT 3220	Govind Iyer	Cost Accounting	Excel and PowerPoint, current, Tableau, RPA and Data Analytics and Visualization through self-paced MA modules.	None	
ACCT 3405		Professional Development	None		
ACCT 4100	Peter Rice	Accounting Information Systems	Microsoft Excel	Ph.D., extensive experience in Microsoft Excel	Students are tasked with earning the official Microsoft Excel Expert certification by passing a 30-minute exam in a CanvasLMS authorized testing center. Functions tested include PivotTables, PivotCharts, advanced visualizations, lookup functions, and nested boolean formulas. <b>Check class for student assessment data analytics.</b>
ACCT 4100	Jose Linoes	Accounting Information Systems	Microsoft Excel	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are tasked with earning the official Microsoft Excel Expert certification by passing a 30-minute exam in a CanvasLMS authorized testing center. Functions tested include PivotTables, PivotCharts, advanced visualizations, lookup functions, and nested boolean formulas, among others. As part of the Excel teaching, students are charged with creating training videos on how to solve Excel problems, engineering a deeper pedagogical understanding.
ACCT 4100	Jose Linoes	Accounting Information Systems	Smart Contracts	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are tasked with creating smart contracts related to the accounting logistical supply chain associated with coffee production and distribution. Software used is Simba Chain with students required to create videos of how they created their smart contract visual representations.
ACCT 4100	Jose Linoes	Accounting Information Systems	Generative AI - ChatGPT	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are tasked with using generative AI (ChatGPT) to design an optimal disaster recovery plan.
ACCT 4140	Casper	Advanced and Next-Gen Accounting	Excel	Ph.D. courses taken and self-taught	Students use Excel to construct consolidated financial statements in group projects.
ACCT 4300	Nashon	Federal Income Taxation	Excel, Alteryx/ Tableau, CCH/ Answerconnect	Ph.D., courses taken and self-taught	Students are provided with county-level Statistics of income data from the IRS for a selected year. Students look through the data and select two to three variables to analyze. They (a) identify a research question (b) clean the excel file (c) transform the variables as applicable (e.g., into ratios) (d) calculate the correlation among variables (e) map the variables into US counties using Alteryx or Tableau (f) write a short report on the programmatic heterogeneity of variables the selected - either at county or state level. Students utilize the CCH Answer to look up primary tax authorities to complete a tax research paper.
ACCT 4310	Niki Sharma	Federal Income Taxation I	Excel	CPA, extensive in Excel	Students use Excel for calculations and review files for tax research projects.
ACCT 4320	Shwabh	Federal Income Taxation II	Alteryx	Ph.D. experience in select economics languages	Students are tasked with earning the Alteryx Designer Micro-Credential. Students also use Alteryx to complete projects. Projects include (1) importing and analyzing tax rate reconciliation data available from Schwab, Bloomberg, and Tax Controversy Accounting Research 2022), and (2) developing a program to determine state tax liabilities based on client transaction data.
ACCT 4320	Jimenez	Federal Income Taxation II	Alteryx, Excel	Ph.D. experience using both Alteryx and Excel, passed Alteryx exam	Students work to understand the structure of the online FASB Codification and develop competencies in navigating the entire Codification for accounting research. Students are charged through a series of 50 data analytic assignments covering various software programs designed to test their ability to use software to generate useful insights. Deliverables include the creation of training videos where students are expected to guide someone through the steps they followed to execute their analysis. <b>The course is taught entirely in Python with additional Python projects in Alteryx and SAP.</b> Students learn the fundamentals of coding (e.g., loops, data structures, flow control, arrays, functions, etc.). They also work with spreadsheets in Google/ Microsoft (e.g., PivotTables). Students use EDGAR search tool to find examples of how EDGAR disclosed information disclosures in SEC filings. They then describe the types of such disclosures in an ESG section related paper for the course.
ACCT 4400	Robertson	Auditing - Professional Responsibilities	Excel	Ph.D. experience in Excel	Students use Excel to complete various projects. Projects include using Excel to perform analytical procedures with disaggregated data, perform and document confirmations, select source documents and perform related journal entry testing, and learn functions such as VLOOKUP, SUMIF, and TOST.
ACCT 4800	Eisler	Auditing - Professional Responsibilities	Excel	Ph.D. experience in Excel	Students use Excel to complete various projects. Projects include using Excel to perform analytical procedures (Comptrol data), sampling, vouching and tracing and use advanced functions such as VLOOKUP and SUMIF.
ACCT 5110	Lili Sun	Accounting Research	Excel, SAS, Analytics, Power, Substimator	Ph.D. experience in various platforms and knowledge of data mining models and processes	Students used either of the mentioned platforms to implement various data mining tasks including data pre-processing, data visualization, linear regression modeling, logistic regression modeling, decision trees classifiers, Naive Bayes classifiers, extracting association rules, and neural network models. Variety of data sets are given to students for practice including classical data mining sets, financial fraud data, and publicly available data sets. In the course students learn how to use the technology and how to implement predictive algorithms to build a model.
ACCT 5120	Jose Linoes	Data Analytics in Accounting	PowerBI, Advanced Excel, PowerBI, Alteryx, Python, SQL Server	Ph.D. experience in Alteryx, Excel, Microsoft	Students learn to understand the structure of the online FASB Codification and develop competencies in navigating the entire Codification for accounting research. Students are charged through a series of 50 data analytic assignments covering various software programs designed to test their ability to use software to generate useful insights. Deliverables include the creation of training videos where students are expected to guide someone through the steps they followed to execute their analysis. <b>The course is taught entirely in Python with additional Python projects in Alteryx and SAP.</b> Students learn the fundamentals of coding (e.g., loops, data structures, flow control, arrays, functions, etc.). They also work with spreadsheets in Google/ Microsoft (e.g., PivotTables). Students use EDGAR search tool to find examples of how EDGAR disclosed information disclosures in SEC filings. They then describe the types of such disclosures in an ESG section related paper for the course.
ACCT 5200	Shwabh	Ethics and Governance	EDGAR Search Tool on SEC.gov	Ph.D., self-taught in Alteryx/ EDGAR search tool	Students use EDGAR search tool to find examples of how EDGAR disclosed information disclosures in SEC filings. They then describe the types of such disclosures in an ESG section related paper for the course.
ACCT 5270					Tableau is used in one project to analyze a company's financial data. Students must state a problem that they find, prepare at least three visualizations to analyze the problem and come to a conclusion for management. A second project has them use Tableau to analyze the cost structure of an automobile company to see which models and features can be used to increase profitability. SAS is used for Regression analysis to investigate a company's overhead. POM-OM is used for Linear Program to analyze how a company can best use its resources.
ACCT 5340	Neil Weber	Managerial Accounting: Oil and Gas Taxation	Tableau, SAP PC, POM-OM	Ph.D. SA, Self-taught in SAS, POM-OM, and Tableau	Students use Excel to perform and document external account receivable testing. Students use data analytics output in an Excel file to identify potential misstatements and recommend <b>invoicing adjustments.</b>
ACCT 5410	Robertson	External Auditing	Excel	Ph.D. experience in Excel	Students use data analytics output in an Excel file to identify potential misstatements and recommend <b>invoicing adjustments.</b>
ACCT 5460	Jose Linoes	IT Audit	Blockchain	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are charged with creating a blockchain that exhibits the core functions of an open peer-to-peer distributed ledger in Excel. Required elements include encryption, hashing, tamper evidence, and digital signatures. They also research their creation by the class.
ACCT 5460	Jose Linoes	IT Audit	NFTs	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are charged with creating an original NFT, creating a digital wallet, and then uploading it to the Ethereum blockchain. This experiential learning is meant to complement lecture material on the potential uses of NFTs in accounting and recordkeeping functions.
ACCT 5460	Jose Linoes	Internal Auditing	Data Analytics - Tableau and Alteryx	Ph.D., extensive experience in Microsoft Excel (Microsoft Certified Technology Specialist)	Students are charged with analyzing actual data regarding public disclosures of purchase and observation data related to public entities (understates/overstated government) using Alteryx to perform data analysis and Tableau for visualization. They then present their findings to the class.
ACCT 5480	Eisler	Fraud Examination	Excel and other data analysis tools of the students choice.	Ph.D. experience in Excel	Students use Excel to analyze spreadsheets for potential fraud. Students also have a big data and fraud assignment in which they use big data (visualization, terabyte's law, data mining, and other statistics) to test businesses' insurance fraud in a big data set.
ACCT 6710		Oil and Gas Accounting			
ACCT 6760		Professional Exam Competency			
ACCT 6800		Internship			
BA-BW 5400		Law for Accountants and Managers			
BIOS 3360	Torres	Data Visualization	Tableau, Excel	Ph.D. experience with Tableau	Students use Tableau while learning design principles of data visualization and relevant financial perspectives on human perception. Tableau assignments allow students to demonstrate the use of Tableau on business data. The course culminates with a group project which requires students to select and clean data, identify a business-relevant issue which can be explored using visualization techniques, extract insights, and articulate a story with clearly identifiable business implications.
ENBA2170		Financial Management			
MS-TAXATION					
ACCT 5310	Govind Iyer	Tax Research and Admin Procedures	CCH Answerconnect, RIA Checkpoint	Ph.D. Masters in Taxation and experience teaching IT courses	Students use RIA Checkpoint and CCH Answerconnect to perform tax research and provide reports for hypothetical and unstructured problems.
ACCT 5320	Govind Iyer	Taxation of Flow-through Entities	Microsoft Excel, CCH Answerconnect, RIA Checkpoint	Ph.D. Masters in Taxation and experience teaching IT courses	Microsoft Excel is used to create templates for problem solving and RIA and CCH are used for research.
ACCT 5330	Govind Iyer	Taxation of C Corps	Microsoft Excel, CCH Answerconnect, RIA Checkpoint	Ph.D. Masters in Taxation and experience teaching IT courses	Microsoft Excel is used to create templates for problem solving and RIA and CCH are used for research.
ACCT 5350		Multi-jurisdictional Taxation			
ACCT 5370		Family Tax Planning			
ACCT 5380		Jay Davetale & Procedures			
ACCT 5390	Shwabh	Taxes and Business Strategy	Alteryx	Ph.D. experience in select economics languages	Students are tasked with earning the Alteryx Designer Core Credential. Students also complete an Alteryx project that requires merging and analyzing public financial statement data from the Computer Annual File, the Computer Quarterly File, and Social Dynamics. Exhibit 21 data to better understand the impact of firm characteristics on tax outcomes.
ACCT 5200 001	Michael Noel	Ethics and Governance	None		
MSA					
ACCT 5130	Jimenez	Accounting for Management	Tableau, Excel	Ph.D. experience using both Tableau and Excel, self-taught in Tableau	Students complete two assignments using Tableau that require them to analyze hypothetical transaction level worldwide data to discover trends, analyze results, and provide visuals to support assertions. Excel is used throughout the class to demonstrate how managerial <b>problems can be solved in Excel.</b> Students complete an assignments using Tableau that requires them to analyze hypothetical transaction level worldwide data to discover trends, analyze results, and provide visuals to support assertions and do a write-up for management. Excel is used throughout the class to demonstrate how managerial <b>problems can be solved in Excel.</b>
ACCT 5130	Wilber	Accounting for Management	Tableau, Excel	Ph.D. experience using both Tableau and Excel, self-taught in Tableau	Students use Tableau while learning design principles of data visualization and relevant financial perspectives on human perception. Tableau assignments allow students to demonstrate the use of Tableau on business data. The course culminates with a group project which requires students to select and clean data, identify a business-relevant issue which can be explored using visualization techniques, extract insights, and articulate a story with clearly identifiable business implications.
ACCT 6010 - Behavioral	Robertson	Seminar on Behavioral Research in Accounting	None		
ACCT 6010 - Analytics	Govind	Capital Markets Seminar	None	Ph.D.	Statistical software is used to run regression analysis, univariate descriptive statistics, and other output used to shed light on key research questions.

List all courses offered by the academic unit, organized by undergraduate, specialized master's and doctoral degree programs. Add rows to include all courses taught within each degree program.

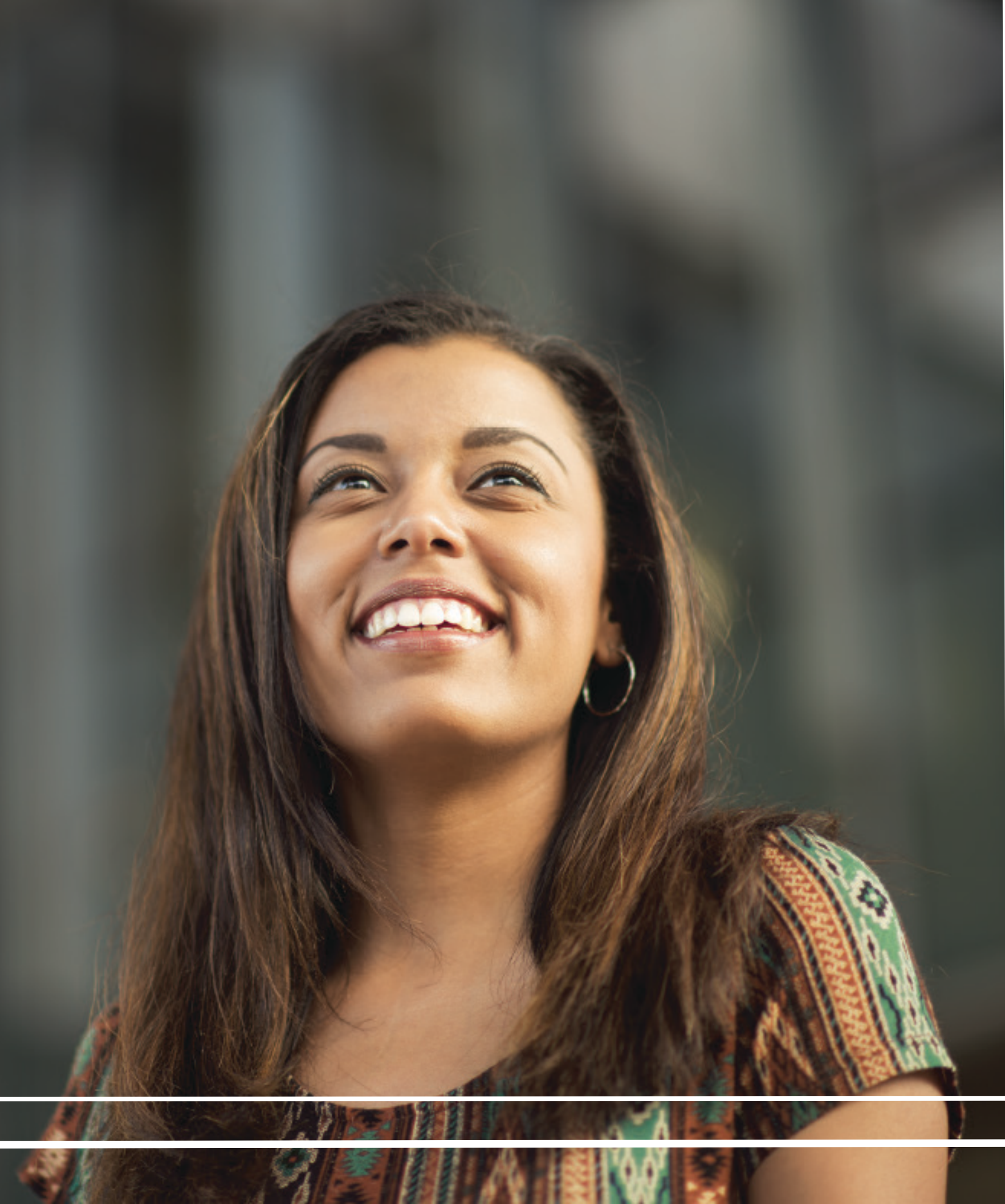


DEPARTMENT  
OF ACCOUNTING  
College of Business

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# Department of Accounting Strategic Plan 2019-2024



# UNIVERSITY OF NORTH TEXAS DEPARTMENT OF ACCOUNTING

## MISSION

Advance the knowledge and ethical practice of accounting, and promote technical, professional and personal skills to a diverse student body to excel in a technology-dependent global economy.



# WELCOME FROM THE CHAIR

The Department of Accounting offers a well-knit package of courses leading to a BBA in accounting or to an integrated BS/MS in accounting or taxation. These programs are student-focused and prepare our students to pass the CPA, CMA, CIA, or CISA exam and to become professionals in the accounting field. We also offer a rigorous 4-year program leading to a Ph.D. in business with a concentration in accounting.

Our undergraduate accounting program is ranked among the top-25 in the nation for its faculty size. We have a thriving internship program and our successful graduates are highly sought after by employers in public accounting, corporate accounting, government agencies, and not-for-profit organizations. Our Department is separately accredited by AACSB International, the premier benchmark for business education quality. This means that we have gone through a rigorous external review of our ability to provide accounting education of the highest quality. Moreover, we have earned separate endorsements by the Institute of Internal Auditors (IIA) and the Institute of Management Accountants (IMA), making us the only accounting program in the DFW area to achieve dual IIA/IMA endorsements. Simply put, we believe that we are the best choice in the DFW area and beyond for accounting majors.

I encourage you to learn more about our accounting programs, our faculty/staff team, and our students.

Sincerely,



Ananth Seetharaman

Chairman and Don and Donna Millican Professor of Accounting



**Dr. Ananth Seetharaman**  
Chairman and Don and Donna Millican  
Professor of Accounting

# STRATEGIC PRIORITIES

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IMPROVE OUR CPA PASS RATES

I

IV

ENHANCE OUR STUDENTS' ABILITY  
TO COMPETE IN A GLOBAL ECONOMY

INCREASE ENROLLMENT OF  
HIGH QUALITY STUDENTS

II

V

FOSTER EXCEPTIONAL RELATIONSHIPS  
WITH THE PROFESSION

ENHANCE THE RESEARCH REPUTATION OF  
THE ACCOUNTING DEPARTMENT

III

VI

COMPETE IN THE ONLINE  
EDUCATION SPACE



## STRATEGIC PRIORITY I IMPROVE OUR CPA PASS RATES

### INITIATIVE I

Embed Professional Exam Competency course into MS curriculum.

### INITIATIVE II

Weave CPA exam awareness and familiarity into other key courses.

### INITIATIVE III

Require second undergraduate course in Taxation.

### INITIATIVE IV

Require undergraduate Governmental and NFP accounting course.

### INITIATIVE V

Hold CPA town hall meetings.

### INITIATIVE VI

Visit ACCT 3110 classes to talk about importance of (internships &) professional certification.



Ms. Christine Ellis (right) presents the Texas Society of CPAs Accounting Education Foundation Award for Excellence in Academics and Ethical Standards to BS/MS student, Shae Hampton (left).



Hunter Klement (left) was awarded the 2018 Outstanding Undergraduate Accounting Student award.

## STRATEGIC PRIORITY II INCREASE ENROLLMENT OF HIGH QUALITY STUDENTS

### INITIATIVE I

Launch Accounting Scholars Program.

### INITIATIVE II

Create direct pipeline from area high schools for seamless entry into UNT accounting.

### INITIATIVE III

Strengthen community college indirect pipeline for entry into UNT accounting.

- *Hold North Texas Community College Accounting Conference at UNT for CPE credit.*

### INITIATIVE IV

Create and disseminate professional quality video about the reasons why students should choose UNT accounting.

### INITIATIVE V

Obtain IMA endorsement for our accounting program.

### INITIATIVE VI

Move up in rankings (*ranked 24th accounting program for our faculty size in PAR*).

### INITIATIVE VII

Disseminate information about our student profile and placement statistics.

## STRATEGIC PRIORITY III ENHANCE THE RESEARCH REPUTATION OF THE ACCOUNTING DEPARTMENT

### INITIATIVE I

Create incentive system for top-tier publications.

### INITIATIVE II

Host annual accounting research conference.

### INITIATIVE III

Disseminate faculty and Ph.D. student research successes.

- *BLB monitors.*
- *News outlets (Accounting Today).*
- *Advisory board meetings and other professional venues.*

### INITIATIVE IV

Hire top quality faculty.

### INITIATIVE V

Incentivize faculty/Ph.D. student joint publications.

## STRATEGIC PRIORITY IV ENHANCE OUR STUDENTS' ABILITY TO COMPETE IN A GLOBAL ECONOMY

### INITIATIVE I

Hold accounting study abroad course at the undergraduate level.

### INITIATIVE II

Offer multi-jurisdictional Tax Course at MS level.

### INITIATIVE III

Enhance Excel skills of our students.

- *Move from specialist to expert level certification.*

### INITIATIVE IV

Increase internships and placement through internships.

- *Visit ACCT 3110 classes to stress the importance of internships.*
- *Meet the Firms Night (MTFN).*

### INITIATIVE V

Enhance students' Big Data skills.

- *Required undergraduate course in data mining.*
- *Required MS level course in data visualization and predictive analytics.*
- *Incorporate Data Skills into other key courses.*



The 2018 UNT Accounting Scholars.

## STRATEGIC PRIORITY V FOSTER EXCEPTIONAL RELATIONSHIPS WITH THE PROFESSION

### INITIATIVE I

Invest in employer relations.

### INITIATIVE II

Build and nurture relationships with alumni through targeted events and campaigns.

- *Engage advisory board in strategic priorities.*
- *Create Junior Advisory Board of alumni from the private and public sector.*
- *Host MTFN and respond to firm feedback.*

### INITIATIVE III

Appoint faculty representative to TSCPA.

### INITIATIVE IV

Hire lecturers with appropriate professional ties and qualifications.

### INITIATIVE V

Encourage guest speakers with ties to the profession.

## STRATEGIC PRIORITY VI COMPETE IN THE ONLINE EDUCATION SPACE

### INITIATIVE I

Pilot online or hybrid courses.

### INITIATIVE II

Launch a pilot 100% online executive MS-Taxation degree.



**Sonja Hightower, a doctoral student and former lecturer in the UNT College of Business Department of Accounting, is the first person to be honored as a Grant Thornton Doctoral Fellow in Accounting.**



## OUR VISION:

To be an agile institution and to transcend national and international standards of excellence in research and education.

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