

A photograph of a modern university building at dusk. The building features a prominent glass facade on the upper level, which is brightly lit from within, revealing office spaces. Below this, there are brick and stone sections with large windows. A wide, paved walkway leads up a set of stairs towards the entrance of the building. The sky is a deep blue with some light clouds. The overall atmosphere is professional and academic.

University of North Texas
College of Business
Department of Accounting

Fifth Year Continuous Improvement Review Report

August 2018

DEPARTMENT OF
ACCOUNTING
College of Business

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University of North Texas Department of Accounting Fifth-year CIR

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University of North Texas
Department of Accounting
Continuous Improvement Review

The Department of Accounting at UNT offers a well-knit package of courses leading to a BBA in Accounting, a dual BS/MS degree in Accounting or Taxation, or an MS in Accounting or Taxation. We also offer a rigorous 4-year program leading to a PhD in Business with a concentration in Accounting. Our Department is endorsed by the Institute of Internal Auditors under the Internal Audit Educational Partnership (IAEP) program. More recently, in 2017, we earned separate endorsement by the Institute of Management Accountants. We engage our passionate alumni in various ways, which include having them serve on our (junior or senior) Advisory Boards, 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 ISACA/IIA/ACFE/IMA. Location and affordability, 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.

1. Engagement, Innovation, and Impact

Provide an executive summary in bullet format describing the most significant strategies and outcomes related to Engagement, Innovation, and Impact since the last accreditation review. Examples should include the outcomes linked to the mission and strategic plan.

1.1 Professional and Academic Engagement

- Our mission is to **provide excellence in accounting education and research to prepare a diverse student body to succeed in an ever-changing global economy**. We developed and unanimously approved [six strategic priorities to activate our mission](#).

Strategic Priority: Improve our CPA pass rates

- Based on feedback from our alumni and other constituents, we conducted a thorough review of our UG and Master's curricula and made important changes. For example, a Professional Exam Competency course is now a required component of the Master's curriculum. Furthermore, all accounting students are now required to take a second UG course in Federal Taxation and an Advanced Accounting Principles course that also covers Governmental and NFP topics.
- We host a CPA Town Hall meeting every spring semester for students to learn more about the importance of being professionally certified. A highlight of the CPA Town Hall is a panel session of recent graduates who share their experiences and success stories. All accounting students are strongly encouraged to attend.
- Every fall semester, two faculty members visit every section of Intermediate Accounting I to inform students about the importance of professional certification

(CPA, CMA, CISA, and CIA) and the nature of the professional certification exams. We also use this opportunity to inform students about how to plan for and secure a busy-season internship. We use our Department's twitter account to advertise student success on the professional exams.

- Our efforts at changing the exam culture appear to be making a difference. For example, according to our 2018 exit surveys, 89 percent of our BS/MS graduates plan to take the CPA exam within one year of graduation, up from 65 percent the year before. Moreover, Texas State Board of Public Accountancy data indicate that our CPA pass rates rose to 56 percent in the first quarter of 2018, crossing the 50 percent threshold for the first time in many years.

Strategic Priorities: Increase enrollment of high quality students / Compete in the online education space

- We hired a professional videographer to design, develop and launch a "[Why Major in Accounting at UNT?](#)" video.
- We [launched a Twitter account](#) in the fall 2017 semester with a view to better engaging our students, alumni, and other stakeholders. Over 160 followers now consume our twitter feeds.
- In the fall 2017 semester, we launched an innovative [Accounting Scholars Program](#) (described later) that is open to incoming freshmen and transfer students and is designed to prepare our highest-achieving students for a successful professional career in accounting.
- To build a better pipeline of transfer students from area community colleges and high schools, Dr. Bruce Runyan coordinated a departmental initiative to host our first "North Texas Community College Accounting Conference" (NTCCAC) in 2017. [The Second NTCCAC](#) was held on campus in the spring 2018 semester. It featured a keynote presentation by Dr. Dan Deines, Professor at Kansas State University, who is nationally known for his work on the Accounting Pilot and Bridge Project addressing the linkage between high school accounting education and college/university accounting education. Participation and participant feedback from community college and high school teachers have been highly encouraging and met or exceeded expectations.
- Faculty and student member teams visited area high schools and, in concert with high school accounting teachers, made presentations about UNT Accounting and the Accounting Scholars Program.
 - We hosted Keller High School students on a field trip during which they visited one of our Principles of Accounting classes. Thank you notes we received from those students indicated that some students positively changed their understanding of Accounting as a major.

- To attract potential students and employers, and to better tell our story, our web page now includes information about our [student profile and placement statistics](#).
- In the face of growing evidence that online learning can be just as effective as face-to-face education, and to maximize student convenience and flexibility, we are collaborating with UNT's Center for Learning Enhancement, Assessment, and Redesign (CLEAR) to pilot test several online courses in the summer of 2018. Our goal is to eventually launch an online executive MS-Taxation program.

Strategic Priority: Enhance the research reputation of the accounting department

- In concert with the COB Dean's office, we developed a revised target list of journals. Moreover, in the spring 2018 semester, Dean Wiley launched two new research support programs, that are available to accounting faculty, as an incentive system for top-tier publications:
 - (1) each new faculty-authored acceptance in a FT-50 journal will receive a \$1,000 bonus; (2) the COB will award up to 12 \$10,000 summer research grants. Two of our accounting faculty members (Dr. Jesse Robertson and Dr. Lili Sun) submitted research proposals, and each received a \$10,000 research award for summer 2018.
- Dr. Jesse Robertson is coordinating a Departmental initiative to host an [Accounting Research Conference](#) in the Spring 2019 semester that features a keynote address by Dr. Christine Botosan (FASB). A preliminary call for paper submissions has already been sent out to a nation-wide audience.
- Faculty and PhD student research successes are now disseminated via the BLB big screen monitors, [news outlets](#), and research presentations at advisory board meetings. [Our annual newsletter](#) features publications by our doctoral students and faculty.
- In the last three years, we have hired four new top-quality research faculty (Dr. Jared Eutsler; Dr. John Abernathy; Dr. Peter Kipp; and Dr. Blair Marquardt). Furthermore, we have secured approval for and are actively searching for two new tenure-track faculty members, including one with the possibility of an endowed professorship.

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

- Plans are under way to offer our first ever UG accounting study abroad course in the summer of 2019.
- We are now emphasizing the importance of internships for job placement and career advancement by annually visiting every section of Intermediate Accounting I during the fall semester. Every spring semester, Ms. Christine Ellis, Graduate Programs Advisor for our department, coordinates a Meet the Firms Night (MTFN)

event that provides a platform for our students to secure busy season internships and improve their workplace skills. This is a highly successful event.

- Our revised accounting curriculum includes a required UG course in Data Mining, and a required Master's level course in Data Visualization and Predictive Analytics. Moreover, our accounting students are required to be Excel certified.
- Our MS-Taxation program now includes a Multijurisdictional Taxation course with significant coverage of International Taxation.

Strategic Priority: Foster exceptional relationships with the professional community.

- Our spring 2018 MTFN attendance reached record levels with respect to attendance for both accounting students (192) and recruiters (29). The event attracted 23 of the top 25 accounting firms listed in the *Dallas Business Journal*, a respected Dallas area business publication, including all Big 4 accounting firms.
- We supported the establishment of the Low-Income Taxpayer Clinic (LITC) in Denton, TX, under the leadership of Bob Widmer, Attorney at Law and adjunct professor of Taxation at UNT. Our MS-Taxation students engage with, and solve tax problems for, low-income taxpayers at the clinic as part of their education. The Department of Accounting Chair serves on the Board of the LITC.
- We formed a new [Junior Accounting Advisory Board](#) (JAAB) with the active involvement of over 30 of our young alumni. We've had two JAAB meetings since its formation in 2017, plus a "Happy Hour" that was well attended by both faculty and JAAB members.
- In the spring 2018 semester, we engaged our [Senior Accounting Advisory Board](#) (SAAB) members to conduct "exit" interviews of graduating BBA and BS/MS students. We are working with the SAAB to distill actionable items from these interviews.
- 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 four professionally qualified lecturers (Mr. Roy Rumbough, Ms. Martha Ross, Ms. Anne Grieser, and Ms. Madhuri Bandla), all with significant prior business experience and continuing active ties to the profession. For instance, Martha Ross served as the VP Finance, Corporate Controller and Treasurer at Overhead Door Corporation (\$1B in revenue and five distinct business divisions). Roy Rumbough served as the Corporate Controller and Chief Accounting Officer at Lennox International (\$3.8B in

revenue). Madhuri Bandla served as AVP of SEC Reporting at a large mortgage company. She serves as UNT's faculty representative to the Texas Society of CPAs and on the Society's Relations with Educational Institutions Committee. Anne Grieser worked as an Associate in a Venture Capital firm.

- The COB 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 or accounting student each spring semester. At a FEI social in Spring 2018, Dr. Ananth Seetharaman introduced Matthew Cullum, BS/MS student, to the attendees as the scholarship recipient from UNT. Also, each spring, the Dallas FEI chapter invites UNT students to follow in the footsteps of a local executive (job shadow); accounting students regularly participate (e.g., six accounting students were part of the 2017 job shadow program, and four students in the spring 2018 semester). In November 2017, Dr. Neil Wilner made a well-received presentation to the Dallas Chapter of FEI on Current Trends in Cost/Managerial accounting.
- Plans are under way to host a Spring 2019 Etiquette Dinner for all accounting students enrolled in ACCT 3405, our required Professional Development class. Each of the 11 to 12 anticipated dinner tables will have a JAAB member seated with the students to engage them to develop their social, networking and soft skills. The dinner is sponsored by Don and Donna Millican, major benefactors of the Department of Accounting.

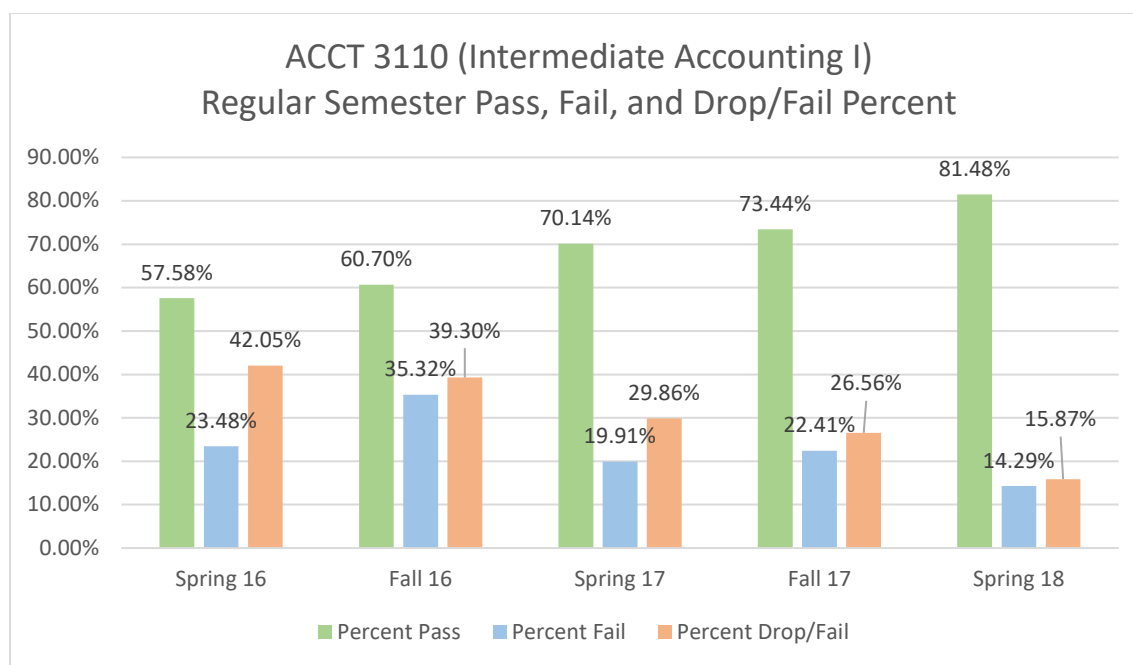
1.2 Innovation

Strategic Priorities: Improve our CPA pass rates / Increase enrollment of high quality students / Enhance our students' ability to compete in a global economy.

- We implemented an Entrance Exam for students registering for Intermediate Accounting I (ACCT 3110) 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%). We plan to continue to partner with BAP and push Boot Camp attendance for our students.
- We recently began a partnership with the Learning Center at UNT to manage the supply of **Supplemental Instructors (SI)**. 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 Intermediate Accounting I. Data show that nearly half of all students in ACCT 2010 attended at least one SI session

throughout the length of the partnership. These students boast a course GPA of 0.23 points higher than students who did not attend (2.10 vs. 1.87); in addition, students who attended SI sessions were significantly less likely to earn a grade of a D, drop the course, or fail the course. Since expansion into Intermediate Accounting I began in the spring of 2017, nearly a third of students have attended SI sessions, increasing their average course GPA by 0.28 when compared to students who did not attend any SI session (2.40 vs. 2.12). This new partnership demonstrates some impressive numbers, including the fact that 75 percent of the students who attended one or more SI sessions received a passing grade in the course, compared to only 55 percent for students who did not attend any SI session.

- The drop/fail (DFW) rate in our Intermediate Accounting I course has been rather high and a source of concern. The DFW graph below shows the pass rate improving and the failure rate decreasing beginning in the fall 2016 semester and reaching a peak in spring 2018 (81.48% of students in Intermediate Accounting I earned an A, B, or C). At least three innovative strategies explain the turnaround: a) Entrance exams for ACCT 3110 (with Beta Alpha Psi boot camps for entrance exams); b) Supplemental Instructors for every section of ACCT 3110; and c) careful deployment of and excellent job by our instructors.



- All students earning an A or B in our two Principles of Accounting courses (I and II) are sent a personalized congratulatory note. Anecdotal evidence suggests that this is having a positive impact on the likelihood of students declaring Accounting as their major. For example, the following email was received by an instructor from a student in his Principles of Accounting class in the spring 2018 semester: “After serious consideration and the material I have learned in your class I have decided to pursue a degree in accounting.”

- All newly declared accounting majors (BBA or BS/MS) are now sent a tailored, congratulatory email/letter by the Chair of the Accounting Department. Among other things, this letter emphasizes the importance of professional certification and internships and informs students of various scholarship opportunities and of the benefits of belonging to student organizations. Moreover, because not all students read their emails, the Department developed “welcome folders” that the UG advising office hand-delivers to each newly declared BBA or BS/MS Accounting student.
- The state of Texas does not allow a CPA review course to count as part of the required 150-hour exam eligibility. Because CPA pass rates are one of our critical success factors, effective fall 2018, we added a 3-credit hour Professional Exam Competency (PEC) course to our MS curriculum, thus making it a 153-hour program. To make it cost-effective for students, we partnered with Becker to offer deep discounts and scholarships to our students. Additionally, we entered into an innovative (revenue-sharing type) agreement with UNT administration whereby each eligible student gets a significant scholarship to defray the cost of tuition and materials for the PEC course. Our SAAB and JAAB members and many of our alumni are highly appreciative of this change.
- 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 Information Technology and Decision Sciences (ITDS) department in the COB, 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. Additionally, we have incorporated data analytics modules using Tableau and/or IBM Watson into four Master’s level courses, ACCT 5120 (Using Information Systems in Accounting), ACCT 5440 (IT Auditing), ACCT 5480 (Fraud Examination), and ACCT 5350 (Strategic Cost Management).
- Working closely with Microsoft, our Accounting Information Systems (ACCT 4100) instructors have implemented an Excel certification, currently testing at the Excel Expert level. Our pioneering effort in making students Excel proficient has been a model for other COB departments to follow. Beyond excel certification, Dr. Robertson has designed an Excel assignment for use in the required Auditing class (ACCT 4400) that is being tested for adoption in all sections of ACCT 4400.
- 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. This innovation has 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) is one of our crown jewels. In that course, students conduct a live internal audit of the COB's Student Investment Group (SIG) every spring semester; and a live internal audit of two Denton non-profits, Our Daily Bread and the Denton Community Food Center, every fall semester. The SIG, under the auspices of our Finance, Insurance & Real Estate (FIREL) Department, has grown from an initial value of \$200,000 to its current market value of over \$600,000. The stewardship of these funds is primarily controlled by a detailed Memorandum of Understanding (MOU) that our students use to audit compliance. Additionally, they review compliance with the internal bylaws and applicable best practices. The two non-profits provide roughly 270 tons of food annually throughout the Denton area. 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.
- Another jewel of innovation in our crown stems from our relationship with the Low-Income Taxpayer Clinic (LITC) in Denton. In their capstone class (ACCT 5360), our MS-Taxation students get an opportunity to marshal their tax research, technical tax and soft skills into a cohesive whole by working on real-life cases with real taxpayers in the LITC. Moreover, it also provides our students an opportunity to give back to the community. Student feedback from this course for the spring 2018 semester was overwhelmingly positive and its overall quality rating was 5.0 (0 = lowest; 5.0 = highest).
- Recognizing our students' need for flexibility and convenience, we are inaugurating three UG online courses in the summer 2018 semester: Intermediate Accounting I, Advanced Accounting Principles, and Federal Income Taxation II. We plan to use the experience and student feedback from these three online courses to help launch an online executive MS-Taxation program.
- We supplemented the exit surveys of our graduating accounting students by conducting an email survey of our JAAB members (i.e., graduates in the early years of their careers) in the fall 2017 semester. The survey asked them to rate the importance of several skills in their careers (scale of 1 to 5; 1 = very important, 5 = very unimportant) and then rate how well UNT prepared them for those skills. We analyzed the responses and identified gaps in their skills. The biggest gaps were in Excel and Big Data skills (both of which have already been addressed in the context of our curriculum revision) and in Cyber Security, now being covered in ACCT 5440 (IT Auditing) and ACCT 5120 (Information Systems in Accounting).

The smallest gaps were in their ability to work with teams, and in their technical audit and tax skills.

	Important in Career	UNT Prepared	Difference
Excel skills	1.26	3.63	2.37
Big Data Skills	1.95	3.63	1.68
Cyber Security skills	2.33	3.42	1.09
Translating business knowledge into practice	1.58	2.47	0.89
Oral Communication	1.26	2.11	0.84
Information technology	1.79	2.53	0.74
Information searching skills	1.53	2.21	0.68
Analytical thinking and reasoning	1.32	2.00	0.68
Strategic management skills	2.00	2.68	0.68
Written communication	1.21	1.79	0.58
Quantitative skills	1.58	2.05	0.47
Problem solving skills	1.37	1.84	0.47
Innovative Thinking	1.89	2.21	0.32
Leadership skills	1.79	2.11	0.32
Business ethics understanding and reasoning	1.42	1.63	0.21
Working effectively in diverse environments	1.58	1.74	0.16
Working with others	1.32	1.47	0.16
Working with teams	1.47	1.47	0.00
Technical skills in auditing	2.68	2.47	-0.21
Technical skills in taxation	2.63	2.11	-0.52

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- For the second consecutive year, we conducted an exit survey of accounting undergraduate and graduate students in their respective capstone classes in the Spring, Summer, and Fall semesters. For 2018, we have had a higher response rate at both the undergraduate and graduate levels. We have prepared and distributed a report with summary results (copy of exit survey report is attached to this report as an appendix). We plan to analyze the information and generate actionable insights.
- As previously noted, we held our second annual NTCCAC in the spring 2018 semester. To the best of our knowledge, this conference is the only one of its kind in the North Texas area. Our goal is to strengthen the pipeline of incoming students from community colleges and high schools and enhance the reputation of UNT as the Accounting Program of choice.
- Our ["Why Major in Accounting at UNT?"](#) video has received praise and has caught the attention of other Departments in the COB; some of these departments are now creating their own versions of this video.

1.3 Impact

Strategic Priority: Increase enrollment of high quality students / Enhance our students' ability to compete in a global economy / Enhance the research reputation of the Department of Accounting

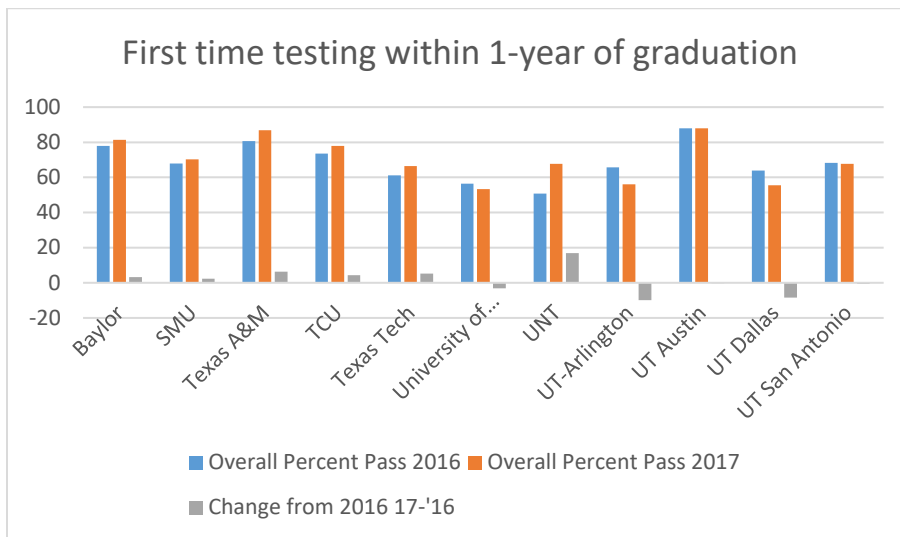
- In 2018, our PhD student, Megan Seymore, **was awarded the Michael J. Barrett \$10,000 Doctoral** Dissertation Grant to study how visualization of big data and differing data sources influence decision-making in internal audits.
- In 2017, our doctoral student, Sonja Hightower, became the first recipient of the inaugural Grant Thornton PhD fellowship in accounting. The fellowship came with a \$40,000 award. Throughout the fellowship, Sonja will be mentored by Tyler Jones, an audit services partner in the Dallas office of Grant Thornton.
- In 2017, Public Accounting Report (PAR) ranked our undergraduate accounting program 24th in the nation for its faculty size, and 18th in the Western region.
- In 2017, our Accounting Program earned IMA endorsement after we submitted our curriculum to a rigorous, independent third-party review. To the best of our knowledge, we are the only Accounting Department in the DFW region with dual IIA/IMA endorsements along with AACSB accreditation.
- In 2017, the Department received a University of North Texas Award for best practices with respect to Assurance of Learning within the university.
- We have admitted three new students (plus one sponsored student) into our PhD program for the fall 2018 semester. The three admitted students attained an average GMAT score of over 700. Our recent PhD student placements include Clemson University, Babson College, University of Nevada, TCU, Tennessee Tech, and University of South Dakota.
- o The generosity and support we have received from our alumni, well-wishers and the professional community enabled us to award over \$640,000 in scholarships to our students over the last 4 years:

Academic Year	Number of Students	Total Amount of Award	Average	Average Tuition and Fees for 3 Credit Hours for Texas resident
2014-15	75	\$159,000		
2015-16	83	\$176,500		
2016-17	88	\$148,969		
2017-18	72	\$163,000		
TOTAL	318	\$647,469	\$2,036	\$1,363.16

- Our CPA pass rate for the first quarter in 2018 shows a noteworthy increase (note that this is before the anticipated impact of the PEC course and the revamped UG and MS curriculum):

Data Source: Texas State Board of Public Accountancy	Percent (%) of Sections Passed		
	2016	2017	2018
Testing Window			
Jan/Feb/Mar	47.50%	46.03%	56%
Apr/May/June	44.06%	46.77%	-
Jul/Aug/Sep	49.69%	40.63%	-
Oct/Nov/Dec	43.05%	40.82%	-

In a similar vein, recently-released NASBA data show that our 2017 first-time testing within one-year of graduation rates have improved from 50.8% to 67.7%, making us the most-improved university among our peer and aspirant schools in Texas.

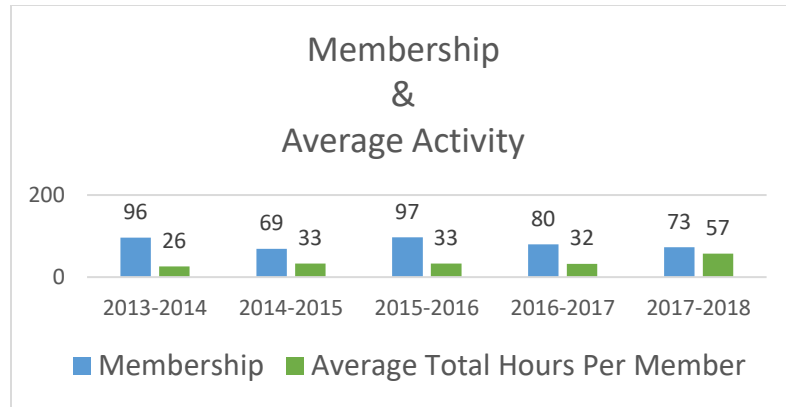


- To better tell our story and advertise our points of pride, we have begun to compile and display our Master's students' profiles and placement statistics on our department web site. The first two years' data demonstrate our collective impact on the students:

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	Fall 2016 MS Graduates (n = 40)	Spring 2017 MS Graduates (n = 37)
Percentage of graduates who completed for-credit internships	85%	68%
Of the graduates who completed for-credit internships, percentage who received job offers at their internships sites (placed through internships)	91%	100%
Of the graduates who were seeking employment, percentage who got job offers or got placed at the time of graduation	92%	91%
Percentage of graduates who came here to do MS from other institutions	18%	19%
Percentage of graduates who came from the integrated BS/MS program	73%	70%
Percentage of graduates who came from our BBA program (BBA/MS at UNT)	9%	11%
Average Starting Salary not counting sign on bonus	\$55,720	

- Mr. Roy Rumbough and Dr. Paul Hutchison serve as the Beta Alpha Psi faculty advisers. A dedicated team of student leaders and members ensured that BAP received Superior Chapter Award in 2018, making it the fourth consecutive year with this honor. One of the most significant changes is the increase in the average hours of activity a member completes. The 2017-2018 period had nearly an 80% increase in the average amount of member participation hours compared to the previous year.



- Drs. Lineros and Runyan serve as faculty co-advisers for ALPFA (Association of Latino Professionals for America). Our amazing and dedicated ALPFA students have had a measurable impact on the community while simultaneously developing their leadership potential:
 - Through an ongoing collaboration with Cumberland Foster Home in Denton, ALPFA participated in numerous volunteer events held for the residents. As part of that involvement, ALPFA enhanced the residents' lives during major holidays, specifically Christmas, Halloween, and Easter, by hosting parties for the children and preparing celebratory meals. These events are well attended by the children (approximately 40), but more importantly, provide our students a unique opportunity to “give back” to the community.
 - Extending this outreach, beginning in 2017, ALPFA began to volunteer the first Saturday of every month with the North Texas Food Bank. This participation – tangentially connected to two Denton food kitchens – allows members to give back to the community by providing pro bono labor to collate and distribute the donated food items. On a typical outing, ALPFA will distribute approximately 1,000 lbs. of food to about 80 recipients, paying it forward to those who have previously helped them.
 - Reacting to humanitarian relief needs spurred by Hurricane Harvey, ALPFA hosted a Tamale Fundraiser to raise critical funds in the fall of 2017. This effort yielded the sale of 864 tamales, grossing approximately \$1,080. Through this effort, and the generous contributions of faculty and patrons, the Salvation Army (Houston Relief Fund) was provided \$750 of support. More importantly, ALPFA members were reminded of the importance of using their talents and abilities to help others.
 - ALPFA has been active in growing the leadership experiences of its members by attending the 2018 San Antonio Regional ALPFA Career Conference in May 2018, and even hosting their own regional career fair with title sponsors Toyota and Deloitte (and 15 other employers) in April 2018. The latter attracted 108 students from throughout Texas and

Oklahoma and provided valuable networking opportunities. Through these efforts ALPFA has provided a platform from which to build future accounting business leaders.

- Our Department faculty members continue to have a significant impact on the academic community, policy makers and practitioners, and students. For example:
 - Dr. Mary Curtis serves or has served as the Senior Editor of the *Journal of Information Systems* and on the editorial boards of impactful journals such as *JIS*, *BRIA*, and *Accounting Horizons*. Her ethics research papers are used in a seminar at the University of Kansas. In 2018, she received the Outstanding Service award as the Senior Editor of *JIS* from the AIS section of the AAA.
 - Our tenure-track Assistant Professors are emerging as scholars in their fields. For instance, Dr. Jared Eutsler, who joined us in the fall 2016 semester, published research in *Auditing: A Journal of Practice and Theory* (one of our COB's premier journals), *Accounting Horizons*, and *Behavioral Research in Accounting*. He has also presented working papers at conferences one of which resulted in a PCAOB request for details/additional information. Also, Jared received a \$15,000 grant from the Institute of Fraud Prevention. Dr. Peter Kipp, who joined us in the fall 2017 semester, already has a second paper accepted in the *Journal of Information Systems*. Dr. Blair Marquardt, who joined us in the fall 2018 semester, has a paper accepted in another one of our COB's premier journals, the *Journal of Corporate Finance*.
 - 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. Don Finn serves on the Editorial Review Board of *Research on Professional Responsibility and Ethics in Accounting*; Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*; Dr. Teresa Lightner served as an Editorial Review Board member of *Issues in Accounting Education*. Dr. Carol Ann Frost served as an Editor at *Contemporary Accounting Research* until spring 2017 and following that was an ad hoc editor at the same journal until her retirement in the fall 2017 semester.
 - Our faculty members (Dr. Jesse Robertson, Dr. Jared Eutsler; Dr. John Abernathy; and Dr. Peter Kipp) and one of our PhD students, Ms. Megan Seymore, made research presentations to our SAAB.
 - Dr. Lineros serves on the executive board of the Information Systems and Control Association (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.

- Dr. Lili Sun won the COB's Senior Outstanding Researcher award in 2018. Her recent publications include an article in *Accounting, Organizations and Society*, a FT-50 journal. Dr. Sun serves as our new Doctoral Program Co-Coordinator, replacing Dr. Mary Curtis after her years of service in that role.
- Dr. Ananth Seetharaman serves on the Board of the LITC in Denton, TX, and actively encourages accounting student participation in the LITC. One of his research papers is assigned as reading material for accounting PhD students at the University of Texas at Arlington. His recent publications include an article in *Financial Management*, an A journal in Finance.
- **The Institute of Petroleum Accounting** (IPA) is housed with the Department of Accounting. Under the Directorship of Mr. Harvey Zimmerman, 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. The IPA is cosponsoring the Department's 2019 **Accounting Research Conference**.
- Examples of our successful alumni include:
 - Brint Ryan, Chairman and CEO of Ryan LLC, Chairman of UNT System Board of Regents.
 - Laura Wright, Former CFO of Southwest Airlines, Vice Chairman 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 (Elijah Watt Sells Awardee)
 - 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. Situational Analysis

To better understand the context within which the accounting academic unit school operates, please answer the following questions which will provide a brief contextual analysis for the Peer Review Team

2.1 What historical, national, local, and other factors shape the accounting academic unit's mission and operations?

The Department of Accounting at UNT is one of five departments in the COB. We offer a well-knit package of courses leading to a BBA in accounting or to dual BS/MS degrees in accounting or taxation. 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. Our Department is endorsed by the Institute of Internal Auditors under the Internal Audit Educational Partnership (IAEP) program. More recently, in 2017, 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 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.

Factors that Shape Our Mission and Operations

We are in Denton, just north of both Dallas and Fort Worth. Denton has a population of approximately 113,000 and is part of the Dallas-Fort Worth metroplex. The metroplex is the largest metropolitan area in the southern United States. Denton is also home to Texas Woman's University. Other major universities within the DFW metroplex include the University of Texas at Arlington, the University of Texas at Dallas, Southern Methodist University, Texas Christian University, and Texas A&M University at Commerce. Both Baylor University and the University of Texas at Austin offer programs in the metroplex as well.

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 **38,081 as of Fall 2017**, making it the fifth largest state university in Texas, and the largest and most comprehensive in the metroplex. About 82% of the students enrolled at UNT are undergraduates. The student body reflects the ethnicity of the surrounding communities. Fourteen percent of students are African American, 23% are

Hispanic, 7% are Asian American, and 5% are international. This represents an increase in racial and ethnic diversity since our previous peer team review. Women make up slightly more than half (53%) of the student body.

The College of Business (COB) was founded in 1949 and initially accredited by AACSB International in 1961. The COB offers 17 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 COB comprises five departments including Accounting; Information Technology and Decision Sciences; Finance, Insurance, Real Estate and Law; Marketing and Logistics; and Management. The COB is led by a dean, three associate deans (one for graduate programs, one for assessment and academic reporting and one for technology and operations), an assistant dean for undergraduate programs, and an assistant dean for graduate programs.

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. Also, since the last maintenance review, the department's PhD in Accounting has been consolidated with the other PhD programs in the college to become a concentration within a PhD in Business.

2.2 What are the accounting academic unit's relative advantages and disadvantages in reputation, resources, sponsors, and supporters?

Location, Affordability and Reputation

Our 2018 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. Of note in 2018 is an increase in the number of students who identified department faculty and staff members as a reason for pursuing their accounting degree at UNT. UNT is one of the most affordable universities in Texas as well as the country. Not surprisingly, exit surveys of our undergraduate and graduate students indicate that affordability is one of the key reasons they chose accounting at UNT.

UNT is located within the Dallas-Fort Worth-Arlington Metropolitan Statistical Area (MSA), which encompasses 13 counties within north central Texas. It is the largest land-locked metropolitan area in the U. S. and as of the 2015 Census had more than seven million residents, making it the most populated area in the southern U.S. Having grown by more than one million residents since the prior census, the region is the fourth most populous in the U.S. and is larger in land area than the states of Rhode Island and Connecticut combined. In 2016, the MSA was first in the country in year-over-year population growth. With a real GDP of more than \$500 billion, the metropolitan economy is the tenth largest in the world. The large population size and geographic area of the MSA provide many

economic, lifestyle and entertainment choices for UNT students. Not surprisingly, about half remain in the area after graduation.

With two universities that are only two miles apart (UNT and Texas Woman's University), Denton is a particularly vibrant college town, known for its live music scene and arts and jazz festivals. The historic downtown area, located between the two universities, includes many live-music venues as well as locally owned shops and restaurants, making the area particularly attractive to students and weekend visitors alike. At the same time, Denton is 35 miles from the heart of the DFW business community. As they near the completion of their degrees, students interested in internships or other professional experiences may find the location of Denton a relative disadvantage, especially given the congested highway system and the fractured public transportation infrastructure within the DFW metroplex.

Industry and Alumni Relations

Although UNT is a large and relatively long-standing institution, neither the university nor the COB historically has built and nurtured strong ties with the business community or their alumni. This lack of attention to external relations has changed dramatically over the past few years, and the college has made significant strides in making its presence known in the DFW area. The Department of Accounting has been an exception in this regard almost from its formation. The department has maintained and continues to maintain relationships with alumni of local, regional and national/international firms. Representatives from these firms are frequently on campus to speak in classes or at Beta Alpha Psi, ALPFA or NABA meetings. UNT accounting students have traditionally been recruited heavily by both public accounting firms and by the many companies across the metroplex. The department has an estimated 3,800 living alumni, many of whom contribute annually to the department's discretionary fund or provide much-needed scholarships. The Department of Accounting's Senior Advisory Board has for many years been the largest, most active, and most contributory of the departmental boards in the COB. With the enthusiastic support of over 30 of our young alumni, we recently formed our Junior Accounting Advisory Board.

Curriculum and The Student Experience

The Department of Accounting is part of Texas' fifth largest university housed within the nation's twenty-eighth largest AACSB-accredited college of business. The department's enrollment has grown modestly from spring 2017 but has declined from a high of 640 in the spring of 2014. Part of the steep decline from spring 2016 we believe is partially attributed to the implementation of an Entrance Exam for Intermediate Accounting I, which serves as an appropriate screening device to becoming an Accounting major. Our continuing efforts on quality growth (classroom visits; Accounting Scholars Program; High School visits; Community College Conference; letters to A and B students; Welcome letters to declared majors) appears to be making a difference as evidenced by the increase in the enrollment of our BS/MS students from 190 in the spring 2017 semester to 236 in the spring 2018 semester.

Accounting Enrollment

Program	2014 Spring	2015 Spring	2016 Spring	2017 Spring	2018 Spring
BBA	218	236	224	202	198
BS	210	196	221	190	236
MS, Accounting	123	137	113	98	93
MS, Taxation	79	58	53	71	55
Ph.D.	10	10	10	7	10
Totals	640	637	621	568	592

Data from Academic Status Report (2014-2018)

The Department of Accounting faculty remain engaged and student-focused, providing an atmosphere of personal involvement along with rigorous academic programs. A large percentage of UNT students work (both part-time and full-time), which enables them to learn time management along with their disciplinary skills. In addition, the university's diverse student body provides students with opportunities to become familiar with other cultures and perspectives. These experiences have earned our graduates a reputation of being "career ready."

To formally address undergraduate student retention issues in the College of Business, the college created a new position – Director of Student Engagement and Recruitment. This position oversees programming and professionalism courses designed to not only enhance the student experience at UNT, but to prepare our graduates to be competitive in the workforce. In addition to the Director position, the College created a recruiter position to target prospective undergraduate students- both first time in college and transfer. The creation of these positions highlights the college's commitment to undergraduate student retention.

The ongoing ACCT 3405 Professional Development course has served as an example to the COB and has been the model for a college wide expansion of three 1-hour for-credit courses at the undergraduate level designed to focus on professionalism. The first, designed to be completed in a student's first year, focuses on the fundamentals of being a successful business student – personal branding, communication, networking and career and academic exploration. The second focuses on critical thinking, problem solving and effective teamwork. The first two courses incorporate learning activities and materials from the Peregrine Academics that allow the students to individually explore their goals and expectations while at the same time introducing means to help them achieve those goals. The final course is offered at the major level and focuses upon professionalism within the student's individual major area. This allows information unique to that field to be covered. Beginning spring 2019, ACCT 3405 will have an attendance-mandatory "etiquette dinner" that will feature a keynote presentation and the active involvement of our Junior Accounting Advisory Board members. The dinner is sponsored by Don and Donna Millican, major benefactors of the Department of Accounting.

Our MS programs have continued to attract students interested in a more specific master's level training. We offer MS degrees in Accounting, Taxation, Business Analytics, and Finance. Recently the number of new entrants in our MS programs in Accounting, Taxation, and Finance has declined while entrants in Business Analytics have sharply increased. This is in-line with trends in MS programs in business around the state.

2.3 What internal, environmental, or competitive forces challenge the accounting academic unit's future?

Preparedness of Incoming Students

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 lag their counterparts in other states. The most recent report shows that only five states and the District of Columbia had an average SAT score lower than that of Texas – Delaware, the District of Columbia, Florida, Idaho, Maine and Michigan. However, all those states had participation rates much higher than those in Texas where 62% (still a large percentage) of students take the test. In Delaware, DC and Michigan 100% of students complete the test while in Idaho and Maine, participation rates are well over 90%.

In 2017, the national average SAT score total was 1060 while that in Texas was 1020. Fall 2016 average SAT score for first time freshmen at UNT was 1095, while that of COB students was 1080. While the average is lower than the UNT average, it is higher than the national and state averages. Importantly, many UNT students are the first in their family to attend college. Often coming from working class and minority backgrounds, many of them find negotiating the university landscape a challenge. Many of our students 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.

According to GMAC.com, the average GMAT score for all US residents in 2017 was 549 while that in Texas was 532. The average GMAT score for new UNT COB entrants for the academic year 2016-2017 was 531, consistent with the state's averages. The average GMAT score for students enrolling in in-state competitors was 587 and 548 for our peer institutions. Average GPAs for entering MBA students was 3.3 for both our peer institutions and in-state competitors while that of UNT was 3.4

Accounting Faculty Shortage

Salaries in the COB lag in-state competitors as well as out-of-state aspirant schools. The current shortage of accounting faculty is expected to become even more acute as aging accounting faculty leave academe, which, in turn, is expected to drive accounting faculty salaries even higher. The combination of the faculty shortage and increasing salary levels presents a major challenge to the department, especially as it pursues higher research goals and seeks to recruit well-trained faculty from major research universities. Notwithstanding these challenges, with the support of the Dean and our well-wishers, the

Department successfully hired four SA faculty members since 2016 and is in the market to hire two more SA faculty members.

2.4 What opportunities exist for enhancing the accounting academic unit's degree offerings?

Growing Demand for Accountants

The Bureau of Labor Statistics (BLS) projects that employment of accountants is projected to grow 10 percent from 2016 to 2026, faster than the average for all occupations. The BLS also reports that, because competition will be stronger, “accountants who have earned professional recognition, especially as CPAs, should have the best job prospects.”¹ Accordingly, the Department has engaged in several new initiatives to grow the size and enhance the quality of our BBA and BS/MS, and we have engaged in a concerted effort to get our students on the path to professional certification. Given the continuing rapid growth of the DFW area, the need for qualified accountants might even be greater locally. As a source of well-trained accounting graduates, the department has the potential to grow, to attract higher quality students, and to increase the industry's presence on campus. UNT is also known for the diversity of its students, and the Department of Accounting reflects that diversity. The department is already recognized regionally as a source of quality minority accounting graduates and has the potential to develop a national reputation in this regard. The current and projected shortage of accounting PhD's also gives the department an opportunity to meet the demand for such graduates.

Positive Momentum

Capitalizing on a variety of high-profile initiatives at the university and college level, including the relatively new Business Leadership Building, the college's growing reputation in certain niche areas (Logistics, Insurance, Information Technology, Taxation), the department is enjoying considerable positive momentum. The momentum has manifested itself most demonstratively in the engagement of our JAAB and SAAB members, growth of our programs, growth in the number of firms interviewing on campus, feedback on the quality of our interns, and the growing reputation and research productivity of our faculty.

Untapped Alumni Support

The CEO Visioning Project that was completed prior to the last visit opened the door for the college to improve its corporate relations, allowing the college to showcase its programs, students, and successes and enabling the college to gain access to the companies' HR departments. This has been instrumental in developing new internship and employment opportunities for our students but has also given us options for recruiting graduate students. With the addition of our new corporate outreach and recruiter in the graduate programs office, we anticipate increases in our graduate enrollment as well as diversity in the placement options for our graduates.

¹Bureau of Labor Statistics, U.S. Department of Labor, *Occupational Outlook Handbook*, Accountants and Auditors, on the Internet at <https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>

The College added a digital display in the atrium of our building to highlight the corporate partners with whom we work. We have improved the experience for corporate recruiters who attend our career fairs and now require business majors to dress in business attire to gain entry to the placement events.

The sheer number of the department's living alumni presents an opportunity to engage many who have not previously been contacted and represents an untapped resource. The university's recent, more aggressive attention to alumni relations is providing up-to-date alumni contact information that has not consistently been available before.

Accounting Scholars Program

To tap into the growing demand for high-quality accounting graduates, we launched the UNT Accounting Scholars Program (ASP) in the fall of 2017, recruiting 7 outstanding students in the inaugural year. This program is open to incoming freshmen 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. Ms. Madhuri Bandla serves as the coordinator for the ASP.

ASP Benefits

1. Accounting faculty mentor assigned to students in their first year.
2. Professional mentor assigned to students in their junior year to help explore career options.
3. Guaranteed admission to the integrated Bachelor of Science and Master of Science (BS/MS) program in Accounting or Taxation.
4. Priority consideration for graduate-level scholarships (merit-based).
5. Accounting scholars are waived from the GMAT exam requirement for admission into the integrated BS/MS Accounting or Taxation program.
6. Accounting Scholars have an exciting opportunity to live, learn and connect with students who share their interests and academic goals. The Accounting Scholars Living Learning Community is housed in Kerr Hall for the 2018 – 2019 academic year.

Requirements for admission into the program include:

1. Composite ACT score of at least 28, or a combined SAT score of at least 1340.
2. High school GPA of at least 3.6 (weighted or unweighted).

3. Completion of the online application form to the UNT Accounting Scholars Program.

To remain in the Accounting Scholars Program, accepted students must:

1. Have at least a 3.5 cumulative GPA at the close of the first year, and each semester thereafter.
2. Complete selected coursework and other "passport" activities, as determined by the UNT Accounting Department.
3. Maintain regular contact with the Accounting Scholars Program faculty mentor (Ms. Madhuri Bandla).

So far, feedback about the Accounting Scholars from multiple sources has been terrific, and as of March 2018, we have already accepted 3 new scholars for the fall 2018 semester.

External Endorsements and MS program

Our endorsements by both the IIA and the IMA give us a notable edge. We have an outstanding audit and tax MS program, especially considering the recent curriculum revisions that have brought in, among other features, Big Data skills. With marginal additional resources, our graduate and undergraduate accounting programs have the potential to become nationally recognized as a rich source of graduates.

3. Update on the Progress Made since Previous Visit

Provide an update on the progress made on issue(s) identified in the AAC decision letter resulting from the previous visit.

Associated Standard & Issue	Update on Progress Made
<p>With budget cuts and faculty turnover during the last two academic years, the Department has struggled to maintain its faculty sufficiency ratios. The Department met standards in the Fall 2013 semester and the Dean and Department Chair are committed to maintaining this going forward. Any additional or replacement faculty going forward should be “scholarly academics” under the 2013 AACSB standards. The PRT is also concerned about increasing class sizes and class preparations for faculty (which would be alleviated with additional AQ/SA faculty) and lack of summer support for tenured/tenure-track faculty (see below).</p>	<p>We have hired four scholarly academic faculty members: Drs. John Abernathy, Jared Eutsler, Peter Kipp, Blair Marquardt, and department chair, Ananth Seetharaman. We recently lost four SA faculty members: Dr. Teresa M. Conover (retirement); Ds. Jacob Haislip (resignation); Dr. Carol Ann Frost (retirement), and Dr. Teresa Lightner (resignation). Dr. John Abernathy was hired as a replacement for Dr. Conover. Dr. Peter Kipp was hired as a replacement for Dr. Haislip. Moreover, with the support of the Dean of COB, we have already received University approval to hire two faculty members as replacements for Dr.</p>

<p>(2003 Standards - Standard 34: Accounting Faculty Professional Credentials, Qualifications, or Certifications; Standard 35: Faculty Intellectual Contributions -Related Business Standards: 2 and 10) (2013 Standards - Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions-Related Business Standard: 15)</p>	<p>Lightner and Dr. Frost. Thus, a nationwide search for research faculty is already under way. Additionally, one of our Senior Lecturers, Dr. Jose Lineros, has since completed his PhD and his line has been converted to a Clinical Assistant Professor position with some research responsibilities.</p> <p>To alleviate increasing class sizes and preparations, we recently hired the following as Instructional Practitioners: Ms. Madhuri Bandla, Mr. Roy Rumbough, Ms. Martha Ross (replacement for a Lecturer who reclassified as Staff), and Ms. Anne Grieser. These hires have enabled us to increase the number of sections of some classes and thereby reduce class sizes, and deploy our Junior Assistant Professors to fewer new preparations.</p>
<p>Although the Department has continued to develop its AoL processes, its AoL plan needs to be updated and the overall program needs to be further developed and expanded (increased coverage and increased responses). Finally, it is critical that Department faculty fully adopt the plan developed. (2003 Standards - Standard 37: Accounting Education Goals - Related Business Standards: 15) (2013 Standards - Standard A5: Accounting Curricula Management and Assurance of Learning-Related Business Standard: 8)</p>	<p>Our AoL plan has evolved and matured with the active participation of our faculty and advisory board members. First, almost every department meeting now has an agenda item devoted to discussing findings from AoL in various classes. Second, we are now actively monitoring our CPA pass rates as a gauge of the effectiveness of the changes we are continually implementing. Third, we are systematically examining detailed feedback from our internship program and directly contacting employers for additional feedback as needed. Fourth, we now conduct “exit” surveys of graduating BBA and BS/MS students in their capstone classes and release an annual report on the survey. Lastly, we conduct AoL activities to evaluate both our MS-Taxation and MS-Accounting programs in in designated classes and discuss the findings in our Department meetings. These direct and indirect measures and techniques have enabled us to identify skills gaps, which we address on a</p>

	<p>continual basis. Thus, the Department has devoted a significant amount of time and effort to redesigning and launching a revised UG and MS curriculum with a view to better preparing our students for their careers.</p>
<p>Increase the availability of summer research stipends for productive faculty (especially, senior faculty). Develop and implement a specific plan for this purpose using Department and/or College resources. (2003 Standards – Business Standard 5: Financial Strategies) (Standard A3: Financial Strategies and Allocation of Resources-Related Business Standard: 3)</p>	<p>In concert with the COB Dean’s office, we have developed a revised target list of journals and an incentive system for top-tier publications. Effective spring 2018, two new research support programs are available to accounting faculty: (1) each new faculty-authored acceptance in a FT-50 journal will receive a \$1,000 bonus; (2) the COB will award up to 12 \$10,000 summer research grants. Two of our accounting faculty members (Dr. Jesse Robertson and Dr. Lili Sun) submitted research proposals, and each received a \$10,000 research award for summer 2018.</p>
<p>Presently, the Department maintains a broad research methodology focus (including supporting both archival and behavioral research). However, this breadth translates into doctoral seminars that span both research streams and methods. As a result, doctoral candidates may not have the same depth of knowledge upon graduation as candidates emerging from more focused programs (which is now the norm). As this has the potential to limit placements, the Department should reconsider this approach. (2003 Standards – Standard 35: Faculty Intellectual Contributions - Related Business Standards: 2 and 10) (2013 Standards - Standard A2: Accounting Intellectual Contributions’ Impact and Alignment with Mission-Related Business Standard: 2)</p>	<p>For our PhD students, our mission is to prepare them to conduct discipline-based research, appreciate a variety of research methods, and engage in quality instructional activities. We believe that our PhD program aligns well with this mission, and we firmly believe this is an appropriate mission. Noted scholar, Dan Stone,² asserts, “...methodological diversity in a community of scholars is essential to producing practical knowledge. Practical knowledge increases to the extent that scholars use high quality, multi-method, multi-measure designs and decreases to the extent that scholars adopt mono-method, mono-measure designs. Accordingly, a healthy, vibrant community of scholars commits to developing and rewarding methodological diversity, including training PhD students in multiple methods.” Our philosophy emulates this statement. We produce the highest quality scholars when we enable them to</p>

² Dan N. Stone (2018) The “New Statistics” and Nullifying the Null: Twelve Actions for Improving Quantitative Accounting Research Quality and Integrity.” *Accounting Horizons*: March 2018, Vol. 32, No. 1, pp. 105-120

	<p>participate in the debate of science. Students who have a narrow focus in their training are not enabled to engage in the larger discussion, because they have not read or studied the various methods, measures and designs employed by the broader body of accounting literature. We enable our students by providing them with strong background courses focusing on archival and behavioral accounting research, along with seminars individually focusing on one of these and jointly addressing both methodologies. They are exposed to the most current research in both methodologies through our series of visiting vcholars, as well as their seminars.</p>
<p>Update the Department’s strategic plan to align with the recently updated University and College plans. The revised plan should include (1) fundraising, (2) plans to develop, support, and retain its tenured/tenure-track faculty, and (3) mechanisms that will allow the Department to meet the revised 2013 AACSB standards (innovation, impact, and engagement). (2003 Standards – Business Standard 5: Financial Strategies) (2013 Standards - Standard A3: Financial Strategies and Allocation of Resources-Related Business Standard: 3)</p>	<p>Our revised mission and strategic priorities were developed with the active engagement of all our major stakeholders (advisory board members; students; faculty; and staff) and are well aligned with the strategic plan for the COB and the University.</p>

4. FOUR AREAS OF AACSB ACCOUNTING ACCREDITATION

Strategic Management and Innovation for Accounting Academic Units

4.1 *Strategic Management Planning Process and Outcomes: Describe the strategic management planning process of the school. Provide an overview of demonstrated continuous improvement outcomes and/or achievement of mission, expected outcomes, and strategies. Summarize key continuous improvement achievements since the last accreditation review.*

Considering the profound changes in the business environment and the field of accounting, we hired a professional consultant to engage our key stakeholders and help us reformulate our mission and develop strategies to activate the mission. The Department's reformulated mission is to **provide excellence in accounting education to prepare a diverse student body to succeed in an ever-changing global economy.** To activate our mission, we developed and [unanimously approved six strategic priorities and action items serving each priority.](#)

Strategic Priority 1: Improve our CPA pass rates

Action Items:

- o Embed Professional Exam Competency (PEC) course into MS curriculum
A PEC course is embedded into our MS-Accounting and MS-Taxation curriculum, effective fall 2018 catalog year.
- o Require second UG course in Taxation
We found that our audit and BBA students graduated without having much exposure to the taxation of corporations and other business entities. As a result, we revamped and created space in our UG curriculum for all accounting students to take both a second UG course in taxation as well as a Governmental and NFP course.
- o Require UG Governmental and NFP accounting course
See justification above.
- o Hold CPA town hall meetings
Every spring semester, we hold a CPA town hall meeting. All accounting students are strongly encouraged to attend. A feature of this town hall is a panel session of four alumni who have recently passed the exam. Students learn what it takes to become a CPA and the value of the credential in the job market. Students also get great tips and pointers from alumni who share their experiences and success stories.
- o Visit ACCT 3110 classes to talk about importance of internships & professional certification
Every fall semester, two instructors will visit every section of ACCT 3110 to impress upon our students the value-addition of securing an internship and being professionally certified.

Strategic Priority 2: Increase enrollment of high quality students

Action Items:

- o Launch Accounting Scholars Program

We launched the Accounting Scholars Program in the fall 2017 semester (described earlier on page 24). The program is designed for the best and brightest at UNT.

- Create pipeline from area high schools and community colleges for entry into UNT Accounting.
 - Faculty teams to make regular visits to area high schools.
 - Host NTCCA for CPE credit and invite accounting teachers from area community colleges and high schools.
- Earn IMA endorsement of our Accounting programs.
Our Department was endorsed by the IMA in the fall 2017 semester. We display the IMA logo on our web page.
- Move up in the rankings
We are ranked 24th in UG for our faculty size by PAR. Our goal is to move up and be a top-20 program in UG and Master's.
- Disseminate information about our student profile and placement statistics.
We laboriously gather data through exit surveys and cross-check via direct contact with employers and other sources to generate accurate information about our student profile and job placements. This information is now linked to and displayed on our web page.

Strategic Priority 3: Enhance the research reputation of the Accounting Department.

Action Items:

- Create an incentive system for top-tier publications.
In concert with the COB Dean's office, we developed a revised target list of journals. Moreover, in the spring 2018 semester, Dean Wiley launched two new research support programs, that are available to accounting faculty, as an incentive system for top-tier publications: (1) each new faculty-authored acceptance in a FT-50 journal will receive a \$1,000 bonus; (2) the COB will award up to 12 \$10,000 summer research grants. Two of our accounting faculty members (Dr. Jesse Robertson and Dr. Lili Sun) submitted research proposals, and each received a \$10,000 research award for summer 2018.
- Hold accounting research conference
Plans are under way to host our first accounting research conference in the spring 2019 semester. A preliminary call for papers has been sent out to a nationwide audience. Dr. Christine Botosan has agreed to be our keynote speaker. The conference is sponsored by our Institute of Petroleum Accounting.
- Disseminate faculty and PhD student research successes
We are actively disseminating research success via BLB monitors, news outlets, advisory board meetings, and newsletters.

- Incentivize faculty/PhD student joint publications
We are working on developing a system to incentivize faculty/PhD student joint publications.

Strategic Priority 4: Enhance our students' ability to compete in a global economy

Action Items:

- Hold accounting study-abroad at the UG level
Plans are underway to offer an UG accounting course as a study-abroad alternative.
- Create and offer a multijurisdictional tax course at the MS level
This course has been created and is on the fall 2018 class schedule as a stand-alone course covering International and State and Local Taxation.
- Enhance Excel skills of our students
All our accounting students are required to be Excel certified in ACT 4100 (Accounting Information Systems – Drs. Peter Kipp and Jose Lineros). We are currently testing at the Expert level. Beyond excel certification, Dr. Robertson has designed an Excel assignment for use in the required Auditing class (ACCT 4400) that is being tested for adoption in all sections of ACCT 4400.
- Increase internships and placement through internships
We have built a busy-season internship into our BS/MS program by compressing two of our regular 16-week spring courses (Information Systems in Accounting and Accounting Ethics) into two concurrent 4-week formats. This allows our BS/MS students the opportunity to participate in a busy-season spring internship to enhance their professional prospects, while maintaining a full semester course load. About 70% of our BS/MS students avail of this opportunity and the recent placement of these students ranges from about 90 percent to 100 percent. Our goal is to increase internship participation to 80 percent, and make inroads into the ability of those BBA students who do not wish to complete a Master's degree to engage in an internship.
- Enhance our students' data analytics skills
Effective fall 2018 catalog year, our UG students are required to take a Data Mining course, and our MS students are required to take a course on data visualization and predictive analytics. Additionally, data skills are being incorporated into other Master's level courses. For instance, we have incorporated data analytics modules using Tableau and/or IMB Watson into several Master's level courses including ACCT 5120 (Using Information Systems in Accounting), ACCT 5440 (IT Auditing), ACCT 5480 (Fraud Examination), and ACCT 5250 (Strategic Cost Management).

Strategic Priority 5: Foster exceptional relationships with the profession

Action Items:

- Build and nurture relationships with alumni through targeted events and campaigns.
We engage our advisory board. We have created a new Junior Accounting Advisory Board both to help with curriculum issues and to serve as a pipeline to our SAAB. We continue to host the Meet the Firms night every spring semester. We have faculty representatives maintain ties with FEI.
- We have appointed a faculty representative to the TSCPA
- We have hired several lecturers with ties to the professional community.
- We maintain [an up-to-date log of guest speakers in our classrooms](#) and student events for continual reference.

Strategic Priority 6: Compete in the online education space

Action Items:

- Pilot online or hybrid courses and launch online executive MS in Taxation.
In the face of growing evidence that online learning can be just as effective as face-to-face education, and to maximize student convenience and flexibility, we are collaborating with UNT's CLEAR to pilot test three online courses in the summer of 2018 (Intermediate Accounting I, Advanced Accounting Principles, and Federal Income Taxation II). Information and feedback that we gather will be used to develop an executive Master's in Taxation program with an anticipated launch date of fall 2019.

Financial Strategies and Allocation of Resources

4.2 Describe the school's financial model 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

In the "Accounting Sources of Funding & Expenditures" table attached to this report, we show the Department's financial model including the primary sources of funding and how they are expensed. As shown there, the value of the Department's endowments as of August 31, 2017 is robust, at approximately \$8,427,534. Additionally, the Department's discretionary/unrestricted gift account balance is approximately \$409,000.

Declines in funding have affected universities nationwide, prompting them to raise tuition and fees to offset state funding cuts. UNT, which has had a relatively poor funding history compared to other Texas universities, has not escaped this predicament. The state-

provided percentage of its operating budget declined from 46% in 2000 to 25% as of Fiscal Year 2018. The operating budget for the COB has had similar, although less drastic reductions. The UNT COB has also suffered from relatively poor funding compared to programs similar in size. Of AACSB International accredited programs with at least 2,000 undergraduate students, only thirteen (of 70) had operating budgets per faculty member less than that of the UNT COB. At approximately \$283,000 per full-time faculty member, the UNT COB operates on less than half the funding of colleges of business at many other large institutions. For instance, the operating budget of the University of Texas at Austin's college of business is nearly \$609,000 per full-time faculty member, and that of the University of Florida is more than \$830,000. Even more striking is the operating budget per student served. Only five universities with undergraduate enrollments of at least 2000 had operating budgets per student less than UNT's \$4787. For comparison, the University of Minnesota's operating budget per student served is \$25,254, more than five times that of UNT. Likewise, the per student operating budgets for UT-Austin and Texas A&M were \$16,489 and \$12,840, respectively.

Faculty Compensation

According to AAUP, faculty salaries in the state of Texas lag those of the ten most populous states by 2%. However, average faculty salary in the State of Texas is now higher than the national average by nearly 4%. Thus, there has been improvement since the last visit when the gap between Texas and the top ten was seven percent and the average pay in Texas was two percent less than the national average. Faculty salaries in Business at UNT are lower than the average salaries for faculties in competitive programs across the state of Texas. In a few key areas, we are on par with in-state competitors but overall, faculty salaries range from 88% of the mean for associate professors to a low of 80% of the mean for full professors. In a few disciplinary areas, the UNT COB has made progress in bringing salaries into parity with our Texas competitors. Much remains to be done, however, to ensure that the college remains competitive, especially with those outside Texas. COB faculty salaries are like those of our comparable peers, ranging from 86% of the mean for lecturers to 99% of the mean for associate professors. Not surprisingly, averages for our faculty salaries compared to our aspirant programs are lower, ranging from 74% for full professors to 81% for our assistant professors. Clearly, to be competitive for research-active faculty, we will need to be able to improve faculty salaries.

Nevertheless, the Department has successfully hired several high-impact faculty members in key areas. As part of a college-wide focus on research, these hires have contributed to the scholarship generated by the Department in important ways.

Mission Statement and Summary of Strategic Plan or Framework

4.3 Provide the mission statement of the school and the supporting major components of the strategic plan or framework (expected outcomes, strategies, etc.). If the mission statement and supporting strategic plan have changed, provide factors influencing the changes. Based on the mission and strategic plan, identify the elements of the plan that document the school's distinctive features, focus areas or priorities. Identify innovative

actions, strategies, programs, and outcomes along with substantive impacts of the school's mission-focused activities

Considering the profound changes in the business environment and the field of accounting, we engaged our key stakeholders to help us reformulate our mission and develop strategies to activate the mission. The Department's reformulated mission is to **provide excellence in accounting education to prepare a diverse student body to succeed in an ever-changing global economy**. To activate our mission, we developed and unanimously approved six strategic priorities and action items serving each priority as described in section 4.2 above.

4.4 Intellectual Contributions:

Briefly describe how the "substantial cross-section of faculty in each discipline" is achieved. Support Table A2-1 with narrative analysis focused on indicators of quality of the IC outcomes reported in the table and indicators of impact on theory, practice, and/or teaching/pedagogy. Briefly describe the infrastructure supporting faculty intellectual contribution development.

Substantial Cross-section and Indicators of Impact

As shown in AACSB Table 2-1 (attached), over 75 percent of our FTE and participating faculty have produced intellectual contributions (IC) over the last five years. In terms of quality of the IC, the official criterion for being on the College of Business' A Journal list is that it must be rated as A or A* on the Australian Business Deans (ABDC) list or be in the first quartile of the SJR rankings within a discipline for at least two (most recent) of the past five years. This list is now in use for consideration of merit, tenure, and promotion decisions.

The Department's IC have had and continue to have a significant impact on the academic community, policy makers and practitioners, and students. For example:

- Dr. Mary Curtis serves or has served as the Senior Editor of the *Journal of Information Systems* and on the editorial boards of impactful journals such as JIS, BRIA, and *Accounting Horizons*. Some of her ethics research papers are used in a seminar at the University of Kansas. In 2018, she received the Outstanding Service award as the Senior Editor of JIS from the AIS section of the AAA.
- Our tenure-track Assistant Professors are emerging as scholars in their fields. For instance, Dr. Jared Eutsler, who joined us in the fall 2016 semester, published research in *Auditing: A Journal of Practice and Theory* (one of our COB's premier journals), *Accounting Horizons*, and *Behavioral Research in Accounting*. He has also presented working papers at conferences one of which resulted in a PCAOB request for details/additional information. Also, Jared received a \$15,000 grant from the Institute of Fraud Prevention. Dr. Peter Kipp, who joined us in the fall 2017 semester, already has a second paper accepted in the *Journal of Information Systems*. Dr. Blair Marquardt, who joined us in the fall 2018 semester, has a paper in another one of our COB's premier journals, the *Journal of Corporate Finance*.

- Dr. Jesse Robertson serves on the editorial board of the *Journal of International Accounting, Auditing and Taxation*. Dr. Govind Iyer serves on the Editorial Board of *Advances in Accounting*. Dr. Neil Wilner serves on the advisory board of *Issues in Accounting Education*. Dr. Don Finn serves on the Editorial Review Board of *Research on Professional Responsibility and Ethics in Accounting*; Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*; Dr. Teresa Lightner is an Editorial Review Board member of *Issues in Accounting Education*. Dr. Carol Ann Frost served as an Editor at *Contemporary Accounting Research* until spring 2017 and following that was an ad hoc editor at the same journal until her retirement in the fall 2017 semester.
- Our faculty members make research presentations to our SAAB. In November 2017, Dr. Neil Wilner made a well-received presentation to the Dallas Chapter of FEI on Current Trends in Cost/Managerial accounting.
- Dr. Lineros serves on the executive board of the Information Systems and Control Association (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 students with fifteen top 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.
- Dr. Lili Sun won the COB's Senior Outstanding Researcher award in 2018. Her recent publications include an article in *Accounting, Organizations and Society*, a FT-50 journal. Dr. Sun serves as our new Doctoral Program Co-Coordinator, replacing Dr. Mary Curtis after Mary's years of service in that role.
- Dr. Ananth Seetharaman serves on the Board of the Low-Income Taxpayer Clinic in Denton, TX, and actively encourages accounting student participation in the LITC. One of his coauthored research papers is assigned as reading material for accounting PhD students at the University of Texas at Arlington. A recent coauthored paper of Ananth's, published in *Financial Management* (an A journal in Finance), was selected by the Editorial Board of *Financial Management* as one of the top 3 papers in the fall 2017 issue of FM; it will be presented at a special session for award winning papers at the annual meeting of the FMA in San Diego in October 2018.

Infrastructure Supporting Faculty ICs

In the fall 2015 semester, the Dean appointed a committee chaired by the associate dean for graduate programs and composed of representatives from each department. The committee was charged with developing decision criteria for considering a journal for the UNT COB journal list, developing a process for reviewing existing journals and interacting with departments, and reviewing the current list using that set of criteria and recommend changes accordingly. The committee agreed that the official criteria for validating the

College of Business' A Journal list is: A or A* on the Australian Business Deans (ABDC) list or be in the first quartile of the SJR rankings within a discipline area for at least two (most recent) of the past five years. Not all journals on the ABDC list are included on the College list but to be considered for inclusion it must meet these criteria. This list is now in use for consideration of merit, tenure, and promotion for or Department.

The production of high-quality intellectual contributions on the part of the faculty is emphasized across the College's governing documents. The vision of the College, for example, is "To be an agile institution and to transcend national and international standards of excellence in research and education." To that end, Goal 2 of the COB Strategic Plan focuses explicitly on the production of quality and impactful research. Meanwhile, Goal 6 emphasizes the recruitment and retention of faculty (and staff) committed to the mission, vision, and values of the College.

The COB recognizes the important role that scholarly research and other intellectual contributions play in keeping faculty current in the field, enriching the classroom experience for students, and advancing the knowledge base in the business disciplines. These principles extend to the COB's policies governing tenure and promotion by recognizing the significance of peer-reviewed publications. 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, candidates for reappointment, promotion, and tenure should have a coherent stream of research in journals widely recognized as having relevance to their academic disciplines.

As highlighted in the COB's mission, the COB values primarily peer-reviewed, discipline-based scholarship, but recognizes the value and complementary role of practitioner and pedagogical research. The Department of Accounting's Strategic Priority 3, "Enhance the Research Reputation of the Accounting Department," is aligned with the COB's mission of valuing peer-reviewed, discipline-based scholarship. The production of ICs is rewarded in a variety of ways. Travel to conferences is encouraged and funded at both the departmental, COB and University levels. Thus, the UNT Provost's Office also provides supplemental funding for travel to present at conferences. The College supports annual awards to recognize an Outstanding Senior Researcher of the Year and an Outstanding Junior Researcher of the Year. These awards carry monetary awards in the form of research accounts intended to promote further research endeavors. The college and Department fund research-related software and database purchases that are critical to research productivity, including but not limited to WRDS, SDC Platinum, Compustat, CRSP, Bloomberg, IBIS World, ValueLine, AuditAnalytics, SAS, SPSS, and Stata. As already noted, beginning summer 2018, the Dean launched two new research support programs, that are available to accounting faculty, as an incentive system for top-tier publications: (1) each new faculty-authored acceptance in a FT-50 journal will receive a \$1,000 bonus; (2) the COB will award up to 12 \$10,000 summer research grants. Two of

our accounting faculty members (Dr. Jesse Robertson and Dr. Lili Sun) submitted research proposals, and each received a \$10,000 research award for summer 2018.

5. New Degree Programs

Provide a list of degree programs introduced since the previous accreditation review. The following information is required for each new degree program:

A brief description of the employer or employment needs to be served by the program

A brief description of the intended student market

A description of the source(s) of faculty, technology, and facility support

A description of the learning goals, how the goals are measured, and results that demonstrate achievement.

New degree programs that have begun or will have begun prior to the Peer Review Visit will be reviewed during the CIR review.

Name of New Program/Level/Location	Brief Description
N/A	N/A

Please note: New degree programs beginning after the accreditation review and subsequent decision letter will be considered accredited until the next PRT review.

No new degree programs.

6. Accounting Unit Participants-Students, Faculty, and Professional Staff

Describe any changes in students (enrollments trends, diversity, effect of changes in admission criteria, etc.) and/or support services (advising, career services, other student development initiatives, etc.) since the last review.

Program	2014 Spring	2015 Spring	2016 Spring	2017 Spring	2018 Spring
BBA	218	236	224	202	198
BS	210	196	221	190	236
MS, Accounting	123	137	113	98	93
MS, Taxation	79	58	53	71	55
Ph.D.	10	10	10	7	10
Totals	640	637	621	568	592

Data from Academic Status Report (2014-2018)

The department's enrollment has grown modestly from spring 2017 but has declined from a high of 640 in the spring of 2014. Part of the steep decline from spring 2016 is likely the result of the implementation of an Entrance Exam for Intermediate Accounting I, which serves as an appropriate screening device to becoming an Accounting major. Our

continuing efforts on quality growth (classroom visits; Accounting Scholars Program; High School visits; Community College Conference; letters to A and B students; Welcome letters to declared majors) appear to be making a difference as evidenced by the increase in the enrollment of our BS/MS students from 190 in the spring 2017 semester to 236 in the spring 2018 semester. There has been no change in the number of staff within the Department. Thus, we continue to have a Graduate Programs adviser, an administrative specialist and an administrative coordinator. Our UG office advises our undergraduate students.

Faculty and Professional Staff Sufficiency and Deployment; Faculty Management and Support: Provide an overview of faculty management policies including recruitment, hiring, mentoring, evaluation, reward systems, etc. Also, please summarize your criteria guiding identification of faculty as participating and supporting. Describe the professional staff resources and how they are supported and developed. Describe any major changes in faculty resources or other related developments since the last review.

Faculty management policies

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 responsibilities of the department. The charter and bylaws of the department specify the process.

Recruitment efforts begin after the Provost's office approves the position. A search committee screens candidate CVs and makes recommendations for campus visits. 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. The Personnel Affairs Committee on an annual basis evaluates all faculty, and the Chair makes reward recommendations to the Dean. Additionally, tenure-track faculty are subject to a third-year review according to the policies established by the Provost's office. Faculty are classified as SA, IP, SP, or PA based on criteria adopted by the COB in accordance with AACSB Standard 15. Participating would be faculty with a material role in the operations of the college. Thus, all our full-time faculty including lecturers are participating, while our adjunct faculty are considered supporting faculty.

7. Accounting Learning and Teaching

Provide an overview of major curricula revisions that have occurred since the last review. Describe the factors that led to the revisions. Summarize in a brief statement learning goals for each degree program, along with a list of the assessment tools, procedures, and

results used to demonstrate progress toward achievement of expected learning outcomes.

The Department of Accounting engages in assurance of learning (AOL) procedures at the program level as well as at the discipline level. 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 (PhD, Drs. Iyer and Sun; MS, Neil Wilner; Undergraduate, Don Finn) 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 have an impact on programs or courses, the Academic Policy Committee is charged with the responsibility to investigate these issues 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 are 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. However, because accounting is now a concentration option within the BBA program, there is some duplication of the College of Business report regarding the BBA program.

AOL Development

The Department of Accounting AOL program was deployed in fall 2009. AOL data collection for all academic programs was complete by the end of the academic year, 2009 -10. In addition, at the outset of fall 2009, the Associate Dean for Assessment and Academic Reporting, began her AOL oversight duties.

As noted previously, 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 that are 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
<p>1. Technical Competence Students should be able to:</p> <ul style="list-style-type: none"> a. Did the Student identify the appropriate issue and apply the correct Internal Revenue Code section? b. Did the student perform the correct computations? c. Did the student provide adequate and meaningful discussion of the results? <p>ACCT 5360 - Special Topics in Taxation - Capstone ACCT 5120 – Using Information Systems in Accounting</p>
<p>2. Written Communication Students should be able to:</p> <ul style="list-style-type: none"> 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. <p>ACCT 5310 – Fundamentals of Tax Research ACCT 5120 - Using Information Systems in Accounting</p>
<p>3. Oral Communication Students should be able to:</p>

- 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:

- We conducted a comprehensive gap analysis between the topics covered in the CPA exam and the topics covered in the undergraduate and graduate curriculum. This gap analysis resulted in a major change – introduction of a second tax course (Federal Income Taxation II; ACCT 4320) that is required for all accounting majors in the undergraduate program. Following the introduction of the course, all courses in the MS Taxation program are currently undergoing change to (a) reflect the content that will be covered in the new undergraduate tax course, and (b) better articulate with each other so that there are no obvious gaps in content or skills in the program.
- Although the direct AOL measures indicated adequate technical competency, informal discussions with major stakeholders (students and employers) indicated that the program was very light on coverage of topics in International Taxation; and State and Local Taxes. In the short-term, this deficiency was addressed by inviting professional practitioners to deliver lectures on these topics to students enrolled in ACCT 5360 – Tax Capstone class. The department has since developed and secured approval for a standalone course in Multijurisdictional Taxation (ACCT 5350) that will have comprehensive and exclusive coverage of these topics. This course will be offered for the first time in the fall 2018 semester.
- Regarding the AOL for Research Skills and Proficiency in Research-Related Technologies, feedback from students indicated that another database, in addition to the existing one, might be beneficial to develop students’ skills in being able to navigate and be comfortable with multiple technologies. Consequently, starting fall 2017, the department has acquired license to Tax Research database from CCH. This complements the existing Checkpoint database. This change was introduced in ACCT 5310 – Tax Research.
- Based on direct AOL feedback and indirect feedback from employers, students are required to write a comprehensive technical article in ACCT 5360 that is of publishable quality. The students receive valuable feedback based on several rounds of editing by the instructor. This change was introduced in ACCT 5360.
- Responding to the suggestion from our external stakeholders that our MS Taxation students needed a better understanding of how disputes with the Internal Revenue Service arise and are resolved, we created and launched a new “Tax Practice and Procedures” course (ACCT 5380) into the MS Taxation program.
- Based on feedback from students and professionals, tax students enrolled in the tax capstone course (ACCT 5360) are now required to complete at least 5 hours of tax advisory work under the supervision of a tax professional in the LITC.

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
<p>6. Technical Competence Students should be able to:</p> <ul style="list-style-type: none"> d. Understand four different valuation models. e. Perform valuation analysis. f. Interpret the results of the analysis. <p>ACCT 5760 - Accounting, Business Analysis and Valuation ACCT 5120 – Using Information Systems in Accounting</p>
<p>Written Communication Students should be able to:</p> <ul style="list-style-type: none"> e. Organize ideas coherently, f. Support statements or claims with evidence, examples, and rationale, g. Write clearly in well-structured sentences, h. Proof their work to check for grammar, punctuation, and spelling errors. <p>ACCT 5110 – Fundamentals of Accounting Research ACCT 5120 - Using Information Systems in Accounting</p>
<p>Oral Communication Students should be able to:</p> <ul style="list-style-type: none"> e. Clearly identify their topic and main points, f. Substantiate their main points with evidence, g. Clearly transition from one point or idea to the next, h. Maintain their audience’s attention. <p>ACCT 5110– Fundamentals of Accounting Research ACCT 5120 - Using Information Systems in Accounting</p>
<p>Information Technology and Research With respect to Information Technology students should be able to:</p>

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

With respect to Research students should be able to:

- g. Identify relevant financial accounting and audit research issues.
- h. Use online and electronic accounting and auditing research databases to identify authoritative literature that are relevant to the issues being investigated.
- i. Apply the relevant literature by creating strong and logical analytical reasoning.
- j. Propose and debate between alternative solutions.
- k. Draw appropriate conclusions.
- l. 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:

- f. 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.
- g. Understand the importance of professional ethics from a philosophical, personal, and professional perspective.
- h. Understand the concept of corporate governance and the direction business entities take in establishing a sound governance framework.
- i. Identify ethical dilemmas facing independent auditors.
- j. Develop and consider courses of action.
- k. 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

Several significant changes have occurred since the last review:

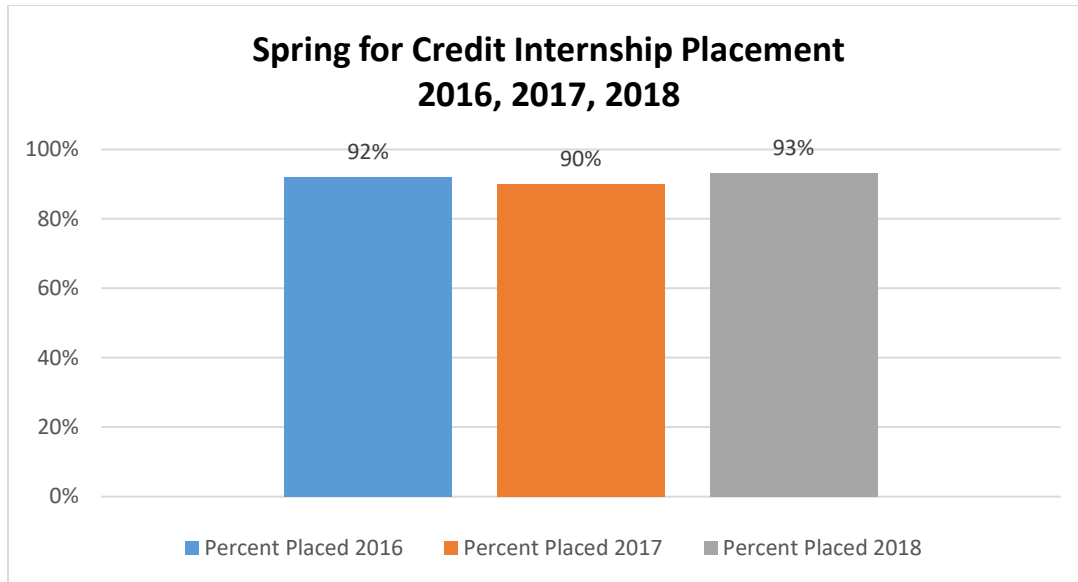
- We conducted a comprehensive gap analysis between the topics covered in the CPA exam and the topics covered in the undergraduate and graduate curriculum. This gap analysis revealed that our MS-Audit students were not taking a second tax course to cover the taxation of Corporations, while our MS-Taxation students were not taking an Advanced Accounting course to cover Governmental and NFP accounting. Consequently, effective fall 2018 catalog year, our UG accounting

program now includes two new required courses: Federal Taxation II (covering the taxation of corporations), and Advanced Accounting Principles (covering Governmental and NFP accounting).

- Because feedback from our advisory board members and employers and publicly available data revealed that some of our students were not taking or passing the CPA exam on time, we introduced a required PEC course into the MS-Accounting and MS-Taxation programs.
- We retitled our MS-Accounting program tracks to make them more descriptive of the course content. Thus, the Audit track was renamed as the Audit & Assurance track, and the Entrepreneurship track was renamed as the Corporate Accounting track.
- In addition to these relatively big changes, our AOL process resulted in several smaller changes in our courses. These included changing the assessment questions because all students tested above the standard, rearranging the flow of topics because of observed problems, updating power point slides for more in-depth coverage of some topics, and doing more in-class exercise on how students can learn and understand Accounting Standard Updates (ASUs).
- We also collected detailed feedback from our internship employers on our students' performance at their job sites. In those few instances when the evaluations were negative or critical, we gathered additional information from the student and the employer through telephone interviews and/or face-to-face meetings and took appropriate action. As shown in the two tables below, the three-year (spring 2016-18) average employer evaluation of our students on a 10-point scale is 8.73, and between 90 to 93 percent of our interns received full time job offers from their internship firms.

Three-Year Summary of Spring Internships 2016-2018

Number of Busy Season For-Credit Internships	150
Number of Employers	33
Average Employer Evaluation (out of 10)	8.73
Percent of students placed through internships	91%
Average Accounting GPA	3.51
Average Cumulative GPA	3.56



- As previously noted, we used our SAAB to conduct live exit surveys of graduating students. We ourselves used a questionnaire to conduct exit surveys of our graduating students and released a report for review by the Department (copy of report is attached as an appendix). As an additional step, we surveyed our JAAB for alumni feedback about the relative strengths and weaknesses of our Master's programs (see page 10). CPA pass rates are also monitored.
- This internship data, the information gleaned from our exit and alumni surveys, our AOL activities, and our continual monitoring of our students' CPA pass rates are used in concert as a dashboard to give us reasonable assurance that our learning objectives and program goals are being met, or used to inform curriculum changes.
- In addition to the above, all graduate programs are assessed through the Academic Program Review process at UNT. This process involves faculty in a program developing a self-study that is submitted to a team of outside reviewers. That peer team visits and makes recommendations to the department, college, and university based upon their findings. In 2014, the graduate programs, Accounting, Taxation, and PhD, completed the required Academic Program Review.

Response to AACSB Standard A7

We have responded comprehensively to AACSB Standard A7 (IT Skills and Knowledge for Accounting Graduates) and to the Profession's call to graduate accounting students with a Data Analytics mindset. First, working closely with Microsoft, our Accounting Information Systems (ACCT 4100) instructors have implemented Excel certification, currently testing at the Expert level. Second, beyond Excel certification and to reinforce Excel skills, one of our Auditing instructors has designed an Excel assignment for use in the required UG Auditing class (ACCT 4400); this assignment is being tested for adoption

in all sections of ACCT 4400. Third, based on a mutually beneficial partnership with our ITDS department, our UG Accounting program now includes a required Data Mining course (DSCI 4520). Fourth, the MS-Accounting and MS-Taxation programs now include a required Data Visualization and Predictive Analytics course. Fifth, we have incorporated data analytics modules using Tableau and/or IBM Watson into four Master's level courses, ACCT 5120 (Using Information Systems in Accounting), ACCT 5440 (IT Auditing), ACCT 5480 (Fraud Examination), and ACCT 5350 (Strategic Cost Management). Finally, based on a gap revealed by the survey of our JAAB members, cyber security is now being covered in ACCT 5440 (IT Auditing) and ACCT 5120 (Information Systems in Accounting).

The technological landscape is evolving at a rapid pace. Accordingly, we are planning to do more to introduce topics like blockchain, smart contracts (digital business models) and cyber security in ACCT 4100 and other courses.

8. Accounting Academic, Professional Engagement and Professional Interactions

Student academic engagement: Examples may include evidence of active involvement in learning in the form of projects, papers, presentations and other demonstrations. Examples of student professional engagement may include exposure to industry through activities such as internships, consulting projects, mentorship programs, field trips and participation in industry professional speaker series. Summarize major initiatives focused on experiential and active learning strategies for students.

We provide four examples of experiential and active learning strategies:

- 1) Our BS/MS students gain valuable skills from a busy season internship that is baked into our BS/MS program. To facilitate such internships, we compressed two of our regular 16-week spring courses (Information Systems in Accounting and Accounting Ethics) into two concurrent 4-week formats. Ninety percent or more of our students receive full time job offers from their internship sites.
- 2) Consistent with our designation as an IIA-endorsed Accounting Program, students in our Master's level Internal Audit course (ACCT 5450) conduct a live internal audit of the COB's Student Investment Group (SIG) every spring semester, and a live internal audit of 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.
- 3) In their capstone class (ACCT 5360), our MS-Taxation students get an opportunity to marshal their tax research, technical tax and soft skills into a cohesive whole by working on real-life cases with real taxpayers in the LITC.

Moreover, it also provides our students an opportunity to give back to the community.

- 4) We regularly invite professional guest speakers to our classes and student events (and maintain an up-to-date log such visits). Student comments on faculty end-of-semester evaluations make it clear that students appreciate the opportunity to hear the practical aspects of the theory they learn in class from area professionals.

9. Executive Education

Summarize the accounting academic unit's executive education portfolio including faculty involved linking it to the mission, expected outcomes, and strategies. Describe how executive education is assessed for quality and summarize continuous improvement outcomes resulting from these assessments.

The Department of Accounting is not directly involved in Executive Education.

10. Strategies Supporting Faculty Engagement

Discuss the school's strategies supporting faculty engagement with the practice of accounting. Examples of faculty engagement with the profession may include consulting, executive education development and presentation, professional education experiences, and faculty internships. Summarize policies guiding faculty in support of the qualifications to support mission achievement and to be relevant and current for the classroom teaching responsibilities.

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

By way of a quick recap: We host a Meet the Firms Night every spring semester. Our spring 2018 MTFN attendance reached record levels with respect to attendance for both accounting students (192) and recruiters (29), which included all Big 4 firms. The event attracted 23 of the top 25 accounting firms listed in the *Dallas Business Journal*, a respected Dallas area business publication. We supported the establishment of the Low-Income Taxpayer Clinic in Denton, TX, under the leadership of Bob Widmer, Attorney at Law and adjunct professor of Taxation at UNT. Our MS-Taxation students engage with, and solve tax problems for, low income taxpayers at the clinic as part of their education. The Department of Accounting Chair serves on the Board of the LITC. We formed a new **JAAB** with the active involvement of over 30 of our young alumni. We've had two JAAB meetings since its formation in 2017, plus a "Happy Hour" that was well attended by both faculty and JAAB members. In the spring 2018 semester, we engaged our Senior Advisory Board members to conduct "exit" interviews of graduating BBA and BS/MS students. We are working with the Advisory Board members to distill actionable items from these interviews. 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 four new lecturers (Mr. Roy

Rumbough, Ms. Martha Ross, Ms. Anne Grieser, and Ms. Madhuri Bandla), all with significant prior business experience and continuing active ties to the profession. The COB 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 an UNT finance or accounting student each spring semester. In the Spring 2018 FEI social, Dr. Ananth Seetharaman introduced Matthew Cullum, BS/MS student, to the attendees as the scholarship recipient from UNT. Also, each spring, the Dallas chapter invites UNT students to follow in the footsteps of a local executive (job shadow); accounting students regularly participate (e.g., six accounting students were part of the 2017 job shadow program, and four in the spring 2018 semester). Plans are under way to host a Spring 2019, sponsored, Etiquette Dinner for all accounting students enrolled in ACCT 3405, our required Professional Development class. Each of the 11 to 12 anticipated dinner tables will have a Junior Advisory Board member seated with the students to help them develop their social, networking and soft skills.

11. Additional Supporting Material

Additional activities and issue not previously included in this report:

Please discuss any additional topics, concerns or areas relevant to the school's mission and activities in support of the mission. For example, identify any innovative and/or exemplary practices, innovations, activities, programs, etc. that should be brought to the attention of the team and AACSB. Provide a brief overview of progress relative to the stated mission, the distinctiveness of the school's activities in support of mission, a summary of the impact of the school across its mission-related activities.

Additional supporting material or information will be provided upon request.

12. Criteria for Faculty classification

Please provide the criteria the accounting academic unit uses to define Scholarly Academic (SA), Scholarly Practitioners (SP), Practice Academics (PA), and Instructional Practitioners (IP).

Criteria are included in the COB CIR and provided in the appendix.

13. Consultative Review (Optional)

An institution may request the Peer Review Team to provide non-standard-related insights, analysis, and/or recommendations concerning a prospective strategic opportunity and/or challenge facing the institution. To support such a request, the institution should provide a summary of relevant background information that informs the team of the opportunity or challenge well in advance of the visit.

None requested now.

14. Additional Items to Be Included with The Continuous Improvement Review Report

Confirm the degree programs that were identified in the scope of review letter

Program Name	Level	Location	Date Established (Year Only)
MS in Taxation	Graduate	Denton	
MS in Accounting	Graduate	Denton	
BS/MS Accounting	Dual	Denton	
BS/MS Taxation	Dual	Denton	
BBA Accounting	UG	Denton	
Doctor of Philosophy Accounting	PhD	Denton	

Provide any additional comments regarding the scope of accreditation as listed above.

15. Required/Other Tables

- Table showing Accounting Sources of Funding
- Accounting Tables 15-1, 15-2, 2-1, 2-2 attached.
- Criteria to define as SA/SP/PA/IP attached

REQUIRED TABLES

Accounting Sources of Funding & Expenditures

Accounting Sources of Funding	2016-2017
E&G + Tuition/State Allocation	\$ 3,113,315.46
Revenues from Student Fees	\$ 109,980.11
Earnings from Endowments	\$ 233,765.11
Revenues from Non-endowment Donations	\$ 415,314.78
Other Revenue	\$ 11,086.75
Unspent funds from FY16	\$ 785,270.65
Total	\$ 4,668,732.86

Expenses

Permanent Salaries & Benefits	
Salaries - Faculty 12 Month	\$ 249,999.96
Salaries - Faculty 9 Month	\$ 2,645,368.79
Salaries - Faculty Summer	\$ 38,242.88
Staff Salaries	\$ 64,332.71
Wages	\$ 75,013.25
Fringe Benefits	\$ 619,648.65
Merit Adjustment - Faculty	\$ 35,268.03
Merit Adjustment - Staff	\$ 2,808.69
Total Permanent Salaries	\$ 3,730,682.96

Other Personnel Services

Chair/Professorship/Fellowship Wages	\$ 155,693.60
PhD	\$ 119,374.61
Adjunct Faculty	\$ 210,692.71
Fringe Benefits for Temporary	\$ 28,891.41
Total Other Personnel Services	\$ 514,652.33

Other Operating Expenses

Professional Fees and Services	\$ 14,983.59
Travel	\$ 35,484.15
Materials and Supplies	\$ 4,430.10
Communications and Utilities	\$ 7,927.08
Rental Exp-Non-Cap	\$ 4,023.44
Printing and Reproduction	\$ 4,830.44
Scholarships and Financial Aid	\$ 143,210.99
Other Operating Expenses	\$ 48,770.80

Total Other Operating Expenses	\$ 263,660.59
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Total Operating Expenses	\$ 4,508,995.88
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Funds for Other Personnel Services and summer are budgeted at the College level
Funds for Fringe Benefits are budgeted at the University Level

Endowment Value as of August 31, 2017	\$ 8,427,533.88
Balance in Departmental Discretionary & Unrestricted	\$408,980.55

AACSB TABLE 15-1: FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING STUDENT CREDIT HOURS (RE: Standards 5 and 15)¹

Date Range: September 1, 2017 - May 15, 2018

Faculty Portfolio			Faculty Sufficiency Related to Teaching (Std. 5)		Normal Professional Responsibilities ³	Percent of Time Devoted to Mission for Each Faculty Qualification Group ⁵ (Std. 15)					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P) ²	Supporting Faculty Teaching Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴	
Accounting											
Abernathy, John		PhD, 2010	732 sch		UT, MT and RES	100					scholarly active; doctoral degree
Adhikari, Subash ¹	September 2014	MBA, 2013		372 sch	UT	25					Doctoral student
Baker, Jay	June 2014	MBA, 2009		63 sch	UT			25			adjunct faculty with on-going practitioner experience as well as publications.
Bandla, Madhuri	September 2015	MS, 2006	1080 sch		UT				100		practice experience
Carroll, Richard	September 2014	MPA, 1975	1665 sch		UT				100		practical experience
Curtis, Mary	September 1998	PhD, 1995	186 sch		UT, MT, DT, RES and SER	100					Faculty member publishes regularly and edits journal
Ellis, Christine	June 2012	MEd, 2010	360 sch		UT and SER				100		practical experience
Eutsler, Jared		PhD, 2016	291 sch		UT, MT and RES	100					Recently received PhD
Finn, Don	September 2009	PhD, 1982	528 sch		UT, MT, DT, ADM, RES and SER	100					Recently stepped down from chair role. Was SA based upon professional activities with AACSB and is publishing.
Hutchison, Paul	September 1998	PhD, 1997	261 sch		UT, MT, DT, RES and SER	100					publishing faculty member
Iyer, Govind	September 2009	PhD, 1994	309 sch		UT, MT, DT, RES and SER	100					Research active faculty member
Jimenez, Peggy	September 2010	PhD, 2013		642 sch	UT and MT	100					PhD granted in 2013
Kipp, Peter		PhD, 2017	582 sch		UT, MT and RES	100					recent PhD
Klaus, Jan Philipp ²	September 2015	MBA, 2012		273 sch	UT	0					Abd; has practical experience
Lightner, Teresa	September 2008	PhD, 2001	456 sch		UT, MT, DT, RES and SER	100					research active faculty member
Linerros, Jose	September 2012	PhD, 2018	1131 sch		UT and SER	100					extensive certifications; practical experience and practice related publications; ABD with expected grad Dec 2017
Maultsby, Vance	September 2012	MBA, 1975		93 sch	UT				25		Extensive practical experience
McClure, Ronnie		PhD, 1987		75 sch	UT and MT		25				recent and extensive practical experience; doctorally qualified
McLeod, Allison	September 2010	JD, 1996	1096 sch		UT and MT		100				recent practical experience
Nie, Dongfang ³	September 2015	MS, 2015		183 sch	UT	0					student, ABD
Robertson, Jesse	September 2008	PhD, 2008	384 sch		UT, MT, DT, RES and SER	100					Research active faculty member
Rumbough, Roy		MBA, 2005	1773 sch		UT and SER				100		Extensive experience in field
Runyan, Bruce	September 2014	PhD, 2005	1728 sch		UT		100				Doctorally qualified with insufficient practical and other experience documented. Maintains CPA, participation in conferences (often practice oriented)
Seetharaman, Ananth		PhD, 1991	144 sch		UT, MT, DT, ADM, RES and SER	100					research active, dept chair, experience with AACSB
Seymore, Megan ⁴	September 2015	MBA, 2010		111 sch	UT	25					recent practical experience; ABD student

Faculty Portfolio			Faculty Sufficiency Related to Teaching (Std. 5)		Normal Professional Responsibilities ³	Percent of Time Devoted to Mission for Each Faculty Qualification Group ⁵ (Std. 15)					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P) ²	Supporting Faculty Teaching Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴	
Sun, Lili	September 2008	PhD, 2004	270 sch		UT, MT, DT, RES and SER	100					research active faculty member
Widmer, Robert	September 2003	LLM, 1984		129 sch	UT				25		undocumented but has extensive practical experience
Wilner, Neil	September 1987	PhD, 1980	714 sch		UT, MT, RES and SER		100				doctorally qualified; Dr. Wilner published one article in a B journal and attended two conferences/workshops (category f)
Wu, Da (Will) ⁵	September 2014	MA, 2013		132 sch	UT	25					doc student; ABD
Zimmermann, Harvey ⁶	September 2002	MBA, 1972	18 sch		UT, MT, ADM and SER				100		extensive practical experience
Total Accounting			13708 sch	2073 sch		1375 (60.4%)	325 (14.3%)	25 (1.1%)	550 (24.2%)	0 (0.0%)	
			P ≥ 60% guideline for AACSB met (86.9%)			SA ≥ 40% guideline for AACSB met (60.4%) SA + PA + SP ≥ 60% guideline for AACSB met (75.8%) SA + PA + SP + IP ≥ 90% guideline for AACSB met (100.0%)					
Grand Total			13708 sch	2073 sch		1375 (60.4%)	325 (14.3%)	25 (1.1%)	550 (24.2%)	0 (0.0%)	
			P ≥ 75% guideline for AACSB met (86.9%)			SA ≥ 40% guideline for AACSB met (60.4%) SA + PA + SP ≥ 60% guideline for AACSB met (75.8%) SA + PA + SP + IP ≥ 90% guideline for AACSB met (100.0%)					
Faculty Sufficiency Indicators ¹ :					Faculty Qualifications Indicators ¹ :						
<ul style="list-style-type: none"> Overall guideline: P/(P+S) ≥ 75% By discipline, location, delivery mode, or program: P/(P+S) ≥ 60% 					<ul style="list-style-type: none"> SA guideline: SA/(SA + PA + SP + IP + O) ≥ 40% SA + PA + SP guideline: (SA + PA + SP)/(SA + PA + SP + IP + O) ≥ 60% SA + PA + SP + IP guideline: (SA + PA + SP + IP)/(SA + PA + SP + IP + O) ≥ 90% 						

- This summary information is useful in assisting the peer review team in its initial assessment of alignment with Standards 5 and 15. The summary information allows the team to effectively focus its in-depth review of individual faculty vitae or other documents supporting the conclusions presented in the table. List all faculty contributing to the mission of the school including participating and supporting faculty, graduate students who have formal teaching responsibilities, and administrators holding faculty rank. For faculty not engaged in teaching, leave columns 4 and 5 (Faculty Sufficiency) blank. Faculty who left during the time frame represented in the table should not be included. Faculty members who joined the school for any part of the time frame are to be included. The school must explain the "normal academic year" format/schedule. Peer review teams may request documentation for additional years; for individual terms; or by programs, location, delivery mode, and/or discipline.
- The measure of "teaching productivity" must reflect the operations of the business school, e.g. student credit hours (SCHs), European Credit Transfer Units (ECTUs), contact hours, individual courses, modules, or other designations that are appropriately indicative of the teaching contributions of each faculty member. Concurrence of the metric must be reached with the peer review team early in the review process. If a faculty member has no teaching responsibilities, he or she must be listed and reflected in the qualifications section of the table. Online courses should use the same teaching metric being used for in-person courses and the manner in which this is calculated should be described.
- Indicate the normal professional responsibilities of each faculty member using the following guide: UT for undergraduate teaching; MT for master's level teaching; DT for doctoral level teaching/mentoring; ADM for administration; RES for research; ED for executive education; SER for other service and outreach responsibilities. A faculty member may have more than one category assigned. Individuals who teach only in non-credit executive education programs should not be listed in this table.
- For faculty qualifications based on engagement activities, faculty members may be Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), Instructional Practitioner (IP), or Other (O). Faculty members should be assigned one of these designations based on the school's criteria for initial qualifications and continuing engagement activities that support currency and relevance in the teaching field and to support other mission components. Faculty may meet the school's criteria for more than one category (e.g. SA and PA), but must be listed in only one category. Doctoral students who have obtained ABD status are normally considered SA or PA (depending on the nature of the doctoral degree) for 3 years. Faculty who have earned a doctoral degree will normally be considered SA or PA (depending on the nature of the doctoral degree) for 5 years from the date the degree is awarded. The "Other" category should be used for those individuals holding a faculty title but whose qualifications do not meet the criteria established by the school for SA, PA, SP, or IP status.
- The "percent of time devoted to mission" reflects each faculty member's contributions to the school's overall mission during the period of evaluation. Reasons for less than 100 percent might include part-time employment, shared appointment with another academic unit, or other assignments that make the faculty member partially unavailable to the school. A full-time faculty member's percent of time devoted to mission is 100 percent. For doctoral students who have formal teaching duties, the percent of time devoted to mission should reflect their teaching duties only and not any other activities associated with their roles as a student, e.g. work on a dissertation. For example, a doctoral student who teaches one class over the normal academic year and a part-time faculty member whose responsibilities are limited to the same level of activity should be assigned the same "percent of time devoted to mission." A faculty member teaching in more than one discipline may be listed multiple times, but the percent

of time devoted to mission should be reflected proportionally in each discipline and not be more than 100 percent. For part-time faculty the expected percentage is less than 100 percent and should reflect the amount of time devoted to the mission. If a school used a full-time equivalent (FTE) human resources system then the FTE may be a reasonable approximation for "percent of time devoted to mission." In the absence of an FTE system, the school should have a rational manner of assigning the percentage to part-time faculty that is agreed to by the Peer Review Team well in advance of the submission of the report.

¹ Adhikari, Subash

Note: AACSB's Maintenance of Accreditation handbook specifies that academic qualification is lost if three years have elapsed since a person completed their most recent graduate comprehensive examination. The person noted here has been included as "Scholarly Academic" on this report as they are marked as such in the system, and do not have a doctoral degree. Consequently, you might consider changing this person to no longer have a qualification of "Scholarly Academic".

² Klaus, Jan Philipp

Note: AACSB's Maintenance of Accreditation handbook specifies that academic qualification is lost if three years have elapsed since a person completed their most recent graduate comprehensive examination. The person noted here has been included as "Scholarly Academic" on this report as they are marked as such in the system, and do not have a doctoral degree. Consequently, you might consider changing this person to no longer have a qualification of "Scholarly Academic".

³ Nie, Dongfang

Note: AACSB's Maintenance of Accreditation handbook specifies that academic qualification is lost if three years have elapsed since a person completed their most recent graduate comprehensive examination. The person noted here has been included as "Scholarly Academic" on this report as they are marked as such in the system, and do not have a doctoral degree. Consequently, you might consider changing this person to no longer have a qualification of "Scholarly Academic".

⁴ Seymore, Megan

Note: AACSB's Maintenance of Accreditation handbook specifies that academic qualification is lost if three years have elapsed since a person completed their most recent graduate comprehensive examination. The person noted here has been included as "Scholarly Academic" on this report as they are marked as such in the system, and do not have a doctoral degree. Consequently, you might consider changing this person to no longer have a qualification of "Scholarly Academic".

⁵ Wu, Da (Will)

Note: AACSB's Maintenance of Accreditation handbook specifies that academic qualification is lost if three years have elapsed since a person completed their most recent graduate comprehensive examination. The person noted here has been included as "Scholarly Academic" on this report as they are marked as such in the system, and do not have a doctoral degree. Consequently, you might consider changing this person to no longer have a qualification of "Scholarly Academic".

⁶ Zimmermann, Harvey

Note: In 2017-2018, had a joint appointment.

AACSB TABLE 15-2: DEPLOYMENT OF FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING STUDENT CREDIT HOURS¹
Date Range: September 1, 2017 - May 15, 2018

	Percent of teaching by degree program (measured by student credit hours)					
	Scholarly Academic (SA) %	Practice Academic (PA) %	Scholarly Practitioner (SP) %	Instructional Practitioner (IP) %	Other (O) %	Total %
Bachelor's	36.28%	23.57%	0.55%	39.6%	0%	100%
Doctoral	100%	0%	0%	0%	0%	100%
Master's	81.63%	18.37%	0%	0%	0%	100%
Specialized Master's	72.05%	14.52%	0%	13.42%	0%	100%

Table 2-1 Intellectual Contributions

Part A: Five-Year Summary of Intellectual Contributions

	Portfolio of Intellectual Contributions			Types of Intellectual Contributions								Percentages of Faculty Producing ICs		
	Basic or Discovery Scholarship	Applied or Integration/ Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Peer-Reviewed Academic/Professional Meetings Proceedings	Peer-Reviewed Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Case Studies	Other Teaching Materials	Professional Practice Standards, or Public Policy	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs	Percent of total Full Time Equivalent (FTE) faculty producing ICs
Accounting	93	7	14	61	3	30	5	1	0	0	8	6	80.0%	80.4%
Grand Total	93	7	14	61	3	30	5	1	0	0	8	6	80.0%	80.4%

* After each group of faculty, in the two columns on the right, please indicate the percentage of total full time equivalent (FTE) faculty producing ICs. Intellectual contributions for faculty who are included on Table 15-1 should be included. Peer reviewed journals and editorial board reviewed journals should be included. Include all faculty employed during the year of record. Do not include faculty who are no longer employed and have left during the reporting period, or will be joining the faculty in the future.

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 school.

Our portfolio of ICs is aligned with the Department's mission of providing excellence in accounting research in that the focus of our tenure track faculty is to produce research in the highest quality accounting journals. As illustrated in Part D below, our research has had a demonstrable impact on the theory or practice of accounting.

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

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

All the above ICs are in peer reviewed professional meetings or journals. The Dean's office maintains a list of journals that count for promotion and tenure purposes. Our Department's faculty are incentivized to publish in only those journals. Currently, the Dean's list includes those journals that are marked as A* in the ABDC list or FT-50 list with a limited exception to include up to two additional discipline-specific journals. Our faculty strive target those journals.

Part D: Impact of Intellectual Contributions

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

- Our Department faculty members have a significant impact on the academic community, policy makers and practitioners, and students. For example:
 - Dr. Mary Curtis serves or has served as the Senior Editor of the *Journal of Information Systems* and on the editorial boards of impactful journals such as *JIS*, *BRIA*, and *Accounting Horizons*. Her ethics research papers are used in a seminar at the University of Kansas. In 2018, she received the Outstanding Service award as the Senior Editor of *JIS* from the AIS section of the AAA.
 - Our tenure-track Assistant Professors are emerging as scholars in their fields. For instance, Dr. Jared Eutsler, who joined us in the fall 2016 semester, published research in *Auditing: A Journal of Practice and Theory* (one of our COB's premier journals), *Accounting Horizons*, and *Behavioral Research in Accounting*. He has also presented working papers at conferences one of which resulted in a PCAOB request for details/additional information. Also, Jared received a \$15,000 grant from the Institute of Fraud Prevention. Dr. Peter Kipp, who joined us in the fall 2017 semester, already has a second paper accepted in the *Journal of Information Systems*. Dr. Blair Marquardt, who joined us in the fall 2018 semester, has a paper accepted in another one of our COB's premier journals, the *Journal of Corporate Finance*.

- 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. Don Finn serves on the Editorial Review Board of *Research on Professional Responsibility and Ethics in Accounting*; Dr. Peter Kipp serves on the Editorial Review Board of *Current Issues in Auditing*; Dr. Teresa Lightner served as an Editorial Review Board member of *Issues in Accounting Education*. Dr. Carol Ann Frost served as an Editor at *Contemporary Accounting Research* until spring 2017 and following that was an ad hoc editor at the same journal until her retirement in the fall 2017 semester.
- Our faculty members (Dr. Jesse Robertson, Dr. Jared Eutsler; Dr. John Abernathy; and Dr. Peter Kipp) and one of our PhD students, Ms. Megan Seymore, made research presentations to our SAAB.
- Dr. Lineros serves on the executive board of the Information Systems and Control Association (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.
- Dr. Lili Sun won the COB's Senior Outstanding Researcher award in 2018. Her recent publications include an article in *Accounting, Organizations and Society*, a FT-50 journal. Dr. Sun serves as our new Doctoral Program Co-Coordinator, replacing Dr. Mary Curtis after her years of service in that role.
- Dr. Ananth Seetharaman serves on the Board of the LITC in Denton, TX, and actively encourages accounting student participation in the LITC. One of his research papers is assigned as reading material for accounting PhD students at the University of Texas at Arlington. His recent publications include an article in *Financial Management*, an A journal in Finance.

Note: Please add a footnote to this table summarizing the school's policies guiding faculty in the production of intellectual contributions. The data must also be supported by analysis of impact/accomplishments and depth of participation by faculty across disciplines. The data presented in Table 2-1 should be supported by faculty vitae that provide sufficient detail to link individual citations to the information provided here. Interdisciplinary outcomes may be presented in a separate category but the disciplines involved should be identified.

Note: In 2013-2014, less than 20% of users have administrative data records. Some footnotes for this year have been suppressed.

**Table 2-2:
Five-Year Summary of Peer Reviewed Journals and Number of Publications in Each**

Peer Reviewed Journals	Number of Publications
Accounting	
Accounting Historians Journal	1
Accounting Horizons*	2
Accounting and Finance Research	1
Accounting and the Public Interest	1
Accounting, Organizations & Society*	1
Advances in Accounting	5
Auditing: A Journal Of Practice And Theory*	1
Behavioral Research in Accounting*	2
Current Issues in Auditing	4
Elsevier BV	1
European Journal of Information Systems*	1
Financial Management*	1
Global eLearning Journal	2
Information Technology & Management	1
International Center for Business Research	1
International Journal of Auditing*	2
Journal Of Accounting Education	1
Journal of Accounting and Public Policy*	2
Journal of Business Ethics*	2
Journal of Business Finance & Accounting*	2
Journal of Case Studies	1
Journal of Construction Engineering and Management	1
Journal of Contemporary Accounting & Economics*	1
Journal of Forensic & Investigative Accounting	2
Journal of International Accounting Research*	1
Journal of the American Taxation Association*	3
Learning and Performance Quarterly	1
Management Accounting Quarterly	1
Managerial Auditing Journal	1
National FORUM of Educational Administration and Supervision Journal	1
New Directions for Institutional Research	1
Petroleum Accounting and Financial Management Journal	2

Research in Accounting Regulation	2
Research on Professional Responsibility and Ethics in Accounting	1
Southern Business and Economic Journal	1
The Accounting Review*	1
The Contemporary Tax Journal	1
Unknown Publisher	1
Total Accounting	57

Appendix 11

Criteria for Establishing Qualifications of Faculty (SP/IP/SA/PA)

Background

The UNT College of Business mission statement places its greatest emphasis on basic (discovery) research; however, applied scholarship and teaching and learning scholarship are also highly valued. The College of Business' qualification standards reflect its desire to meet both academic and state goals by identifying a broad array of activities that move faculty members toward qualification.

AACSB International Standard 15 addresses faculty qualifications. It requires that:

The school maintains and strategically deploys participating and supporting faculty who collectively and individually demonstrate significant academic and professional engagement that sustains the intellectual capital necessary to support high-quality outcomes consistent with the school's mission and strategies.

According to AACSB International standards, “sustained academic and professional engagement is combined with initial academic preparation and initial professional experience to maintain and augment qualifications (i.e., currency and relevance in the field of teaching) of a faculty member over time.”

Adoption of Criteria

For the purpose of determining whether a school satisfies Standard 15, each school is required to adopt criteria for classifying all faculty members, regardless of other classifications, as one of the following: “Scholarly Academics (SA),” “Practice Academics (PA),” “Scholarly Practitioner (SP),” “Instructional Practitioner (IP),” or “other.” This document articulates the criteria adopted by the University of North Texas College of Business for categorizing faculty members in this manner.

The criteria set out here are designed to ensure that the COB can fulfill its mission by providing overall high quality and continuous improvement in all our academic programs. All faculty members in the UNT COB have a responsibility to maintain their intellectual capital thereby contributing to the achievement of the University's and College's missions. *These criteria, however, represent a “baseline” and maintenance of qualifications according to these criteria does not necessarily signify performance levels required for continuation of employment, renewal of contract, satisfactory annual*

performance evaluation, or grant of tenure or promotion. Faculty members should review relevant university, college and departmental policies and guidelines to determine expectations and requirements for these other purposes.

The criteria for evaluating faculty qualifications, as adopted by the UNT College of Business and in accordance with AACSB Standard 15 follow. For each of the four qualification classifications, the criteria identify the initial credentials necessary, as well as the level and types of engagement necessary to maintain that qualification over time. For the purpose of establishing explicit standards for maintenance of qualifications, a “Point Value Table” has been included which lists the various types of relevant activities and categorizes those activities by type (academic or professional engagement) and importance, with higher point values assigned to higher value activities.

Scholarly Academics (SA)

Scholarly Academic status normally applies to faculty members who meet both the Initial Qualification standards and have maintained currency and relevance through scholarship and related. *It should be emphasized that the College of Business expects all tenured and tenure track faculty members to strive to maintain the SA status rather than PA or any of the other Qualification types.*

Initial Qualification -- Faculty members who satisfy one of the following criteria will be qualified as Scholarly Academics:

- Faculty members who hold a doctoral degree in the area in which they teach, for a period of five years following the degree award.
- A doctoral degree in Business Administration and in the area of their primary teaching responsibilities.
- A doctoral degree in Business Administration that is not in their primary area of teaching responsibilities with development activities that directly relate to the teaching field, including intellectual contributions, professional participation, consulting or other professional development activities that relate to their primary area of teaching responsibilities.
- A doctoral degree outside of Business Administration but related to their primary area of teaching responsibilities, or a graduate degree in law, or professional development activities that relate to the primary area of teaching responsibilities.
- A doctoral degree outside of Business Administration with either significant professional development activities that support the teaching field, including additional coursework in the teaching field, or professional development activities that include intellectual contributions, work experience, participation in professional or academic meetings, consulting, or other related professional development activities.
- A specialized graduate degree in taxation, or a combination of a graduate degree in law and accounting focused on taxation.
- Doctoral students who have completed all but their dissertation (ABD) in their program of study, for a period of three years beyond their most recently

- completed graduate comprehensive examination or other milestone that put the student in the dissertation stage.
- Faculty members who hold a doctoral degree in an area other than the area in which they teach may be qualified, but may need supplemental preparation or other credentials. For these faculty members, a current research record in the teaching field will be accepted as satisfactory evidence of academic qualifications.

Maintenance of Status as a Scholarly Academic: Maintaining status as a Scholarly Academic involves ongoing, sustained, and substantive academic engagement activities of the types shown in Groups A, B and C of the attached Point Value Table, with a primary emphasis on the production of peer reviewed journal articles.

At the UNT College of Business, to maintain Scholarly Academic status, faculty members must publish at least 2 peer- reviewed journal articles during the previous five year period. They must engage in activities that total a minimum of 60 points in the previous five years, using the point scale from the Point Value Table below. Of the required 60 points:

- A minimum of 40 points must be derived from the publishing of peer reviewed journal articles or being funded on a research grantⁱ as listed in Group A.
- Remaining points may be derived from any of the activities listed in Groups A, B or C.

Practice Academic (PA)

Practice Academic status applies to faculty members that augment their initial preparation as academic scholars with development and engagement activities that involve substantive linkages to practice, consulting, and other forms of professional engagement, based on the faculty members' earlier work as an SA faculty member.

Initial Qualification -- Faculty members in the College of Business who meet both of the following conditions will be qualified as a Practice Academics:

- Hold a doctoral degree in the area in which they teach, or otherwise met the requirements to qualify as a SA at one time, and
- Substantial engagement in professional development and other professional activities that is clearly linked to the field in which they will teach.

Maintenance of status as a Practice Academic: Maintaining status as a Practice Academic may involve a variety of professional engagement activities involving ongoing, sustained and substantial interaction with business and industry, related to the field in which the faculty member is teaching, of the types listed in Groups D, E and F of the Point Value Table. These activities may be supplemented with academic engagement activities of the types listed in Groups A, B and C.

At the UNT College of Business, to maintain PA status, faculty members must engage in activities that total a minimum of 50 points in the previous five years, using the point scale from the Point Value Table below. Of the required 50 points:

- A minimum of 30 points must be derived from professional engagement activities listed in Groups D, E, or F or from the production of intellectual contributions that are contributions to practice.
- The remaining points may come from any of the activities listed in any of the categories on the Point Value Table.

Scholarly Practitioner (SP)

Scholarly Practitioner status applies to faculty members who hold both an academic degree in a field related to their teaching as well as substantial professional experience, in terms of duration and level of responsibility. While a scholarly practitioner generally does not hold a doctoral degree, they sustain currency and relevancy through significant academic or scholarly engagement in their field of teaching.

Initial Qualification -- Faculty members in the College of Business who meet all of the following conditions will be qualified as Scholarly Practitioners:

- An advanced degree (typically a Master's) in business or a business related discipline, related to the area in which they teach; and
- Substantial professional experience, in terms of duration (at least 5 years) and level of responsibility, in a business or other enterprise operated in accord with business management principles; and
- The faculty member has engaged in significant academic engagement activities related to their field of teaching over the previous 5 years.

Maintenance of Status as a Scholarly Practitioner: Maintaining status as a Scholarly Practitioner involves ongoing, sustained, and substantive academic engagement activities of the types described in Groups A, B and C of the Point Value Table.

At the UNT College of Business, to maintain SP status, faculty members must engage in activities that total a minimum of 50 points in the previous five years, using the point scale from the Point Value Table below. Of the required 50 points:

- A minimum of 30 points must be derived from intellectual contributions of the types listed in Groups A or B of the Point Value Table.
- The remaining 20 points may be derived from any of the activities listed in the Point Value Table.

Instructional Practitioner (IP)

Instructional Practitioner status applies to faculty members who hold both an academic degree in a field related to their teaching, as well as substantial professional experience. Instructional Practitioners sustain their currency and relevancy through continued work as a business professional or through professional engagement activities related to their professional background and their field of teaching.

Initial Qualification -- Faculty members in the College of Business who meet all of the following conditions will be qualified as Instructional Practitioners:

- An advanced degree (typically a Master's) in business or a business related discipline, related to the area in which they teach; and
- Substantial professional experience, in terms of duration (at least 5 years) and level of responsibility, in a business or other enterprise operated in accord with business management principles.

Maintenance of Status as an Instructional Practitioner: Maintaining status as an Instructional Practitioner involves ongoing, sustained, and substantive professional engagement activities, primarily of the types listed in Groups D, E, and F of the Point Value Table.

At the UNT College of Business, to maintain IP status, faculty members must engage in activities that total a minimum of 50 points in the previous five years, using the point scale from the Point Value Table below. Of the required 50 points,

- A minimum of 30 points must be derived from professional engagement activities of the types listed in Groups D, E, or F of the Point Value Table.
- The remaining 20 points may be derived from any of the activities listed in the Point Value Table.

Academic and Professional Engagement Point Value Table for Maintenance of Qualifications

Points	Activity	
GROUP A Academic Engagement	30	Peer reviewed journal article in the College of Business A/A+ list or in a journal designated as an A or A* in the Australian Business Dean’s Council list. ⁱⁱ
	30	Receipt of for a research project, overseen by the UNT Office of Grants and Contracts. .
	20	Peer reviewed in a journal designated as a B in the Australian Business Dean’s Council list- ⁱⁱⁱ
	10	Other peer reviewed journal articles (typically listed in Cabell’s or other major directory of peer reviewed journals).
GROUP B Academic Engagement	10	Other <u>scholarly publications</u> : ^{iv} (peered reviewed and publicly available) <ul style="list-style-type: none"> • Research Monographs, scholarly books, chapters in scholarly books, textbooks, or a practitioner periodical, publications in trade journals • Authoring a significant part of a major public policy analysis conducted through or on behalf of the University • Conducting a significant part of a funded research project including major contribution to a final written report or product • Peer-reviewed proceedings from scholarly meetings
	5	Other <u>intellectual contributions</u> : ^v (publicly available and available for scrutiny by peers) <ul style="list-style-type: none"> • Papers presented at academic or professional meetings, non-peer-reviewed proceedings, publicly available research working papers, papers presented at faculty research seminars, in-house journals, book reviews, written cases with instructional materials, instructional software, and other published instructional materials • Authorship of a minor report, or a minor portion of a report, resulting from sponsored research • Relevant active editorship with an academic journal (per issue) • Relevant active service on editorial boards or committees of an academic journal (per year)

GROUP C Academic Engagement	5	<ul style="list-style-type: none"> • Leadership or other significant participation in recognized academic societies and associations (per year) • Significant research award • Discipline based invited presentation to national or regional audience of business academics or practitioners • Authorship of a grant proposal other than those covered in Group A • Development - for each 5 hours spent attending sessions at academic conference(s) or at seminar sessions providing discipline-related professional development • Reviewing activity for Journal or Conference/Meeting • Authoring a regular column or book review that appears in an academic/scholarly related newsletter or publication that utilizes disciplinary expertise and appears in at least 3 issues
GROUP D Professional Engagement	20	<ul style="list-style-type: none"> • Consulting - For each 40 hours of discipline-related private consulting • Faculty Internship - for each four week period working (paid or unpaid) full-time for a business on a discipline-related project. • Delivery of Executive Education Program - For every 4 hours spent delivering a continuing education session or seminar that has been certified for credit by a professional or industry or trade group • Continued professional (non-academic) work in the discipline – for each 6 months in which the faculty member is employed at least .25 FTE (including ownership of a business with substantial annual revenues) • Obtaining new professional certification or licensure, requiring annual academic coursework or continuing education that is related to the area of teaching responsibility • Pedagogical or practitioner research published in trade or professional journal that is related to the area of teaching responsibility • Receipt of funding to conduct a practice related research project.

GROUP E Professional Engagement	10	<ul style="list-style-type: none"> • Participation in professional events focused on business, management or related issues • For each year served as a member of a board of directors for a for-profit business or a substantial not-for-profit organization • Publishing of a discipline-related newsletter or sequence of reports that attract a regional subscription base or regional industry distribution • Leadership role in a professional organization focused on business, management or related issues • Other significant activities that require substantial interaction with business or other organizational leaders • Presentation at a national or regional trade or professional meeting related to the area of teaching responsibility
GROUP F Professional Engagement	5	<ul style="list-style-type: none"> • Relevant active editorship with a professional or business (practitioner) journal or trade publication (per year) • Relevant active service on editorial boards or committees of a professional journal or other business or trade publication for (per year) • Professional Development - for each 5 hours spent attending sessions at academic or professional conference(s) or at seminar sessions providing discipline-related professional development • For each hour of presentation time devoted to the delivery of an invited presentation or training session on a topic relevant to the faculty member's discipline, to business, trade groups, government or non-profit groups • Authoring a regular newspaper column that utilizes disciplinary expertise and appears in at least 5 issues • Serving as an expert witness in cases related to the area of teaching responsibility

ⁱ Peer reviewed journal articles are intellectual contributions that have appeared in journal article form and were reviewed by academic and practitioner colleagues. Peer reviewed journal articles are typically articles published in academic journals listed in one of [Cabell's Directories of Publishing Opportunities](#) or a similar type of academic directory. If the publication is not listed in a Cabell's Directory, it is the faculty member's responsibility to provide documentation of the review process.

ⁱⁱ These journals are widely recognized as top journals in a discipline. Their status must be documented by published studies of journal rankings. To encourage cross-disciplinary collaboration, faculty will be credited for articles published in the elite top tier journals of another discipline in the College, as well as their own.

ⁱⁱⁱ Targeted high quality journals are journals so designated by the faculty in each discipline within the College because the journals fit the University/College/Departmental mission and are widely recognized as quality journals. Faculty members in each discipline can nominate journals and make a case for their inclusion in the list. To be included a majority of the faculty members in the discipline must agree. To encourage cross-disciplinary collaboration, faculty will be credited for articles published in the targeted high quality journals of another discipline in the College, as well as their own.

^{iv} A “scholarly publication” is an intellectual contribution that meets the following requirements: (1) it was subjected to a documented formal peer or editorial review process; and (2) it is readily available for public scrutiny in a library or through an on-line retrieval service (not self-published).

^v Intellectual contributions are publically available for scrutiny by academic peers or practitioners, i.e., proprietary and confidential research and consulting reports do not qualify as intellectual contributions.