

Western Illinois University

College of Business and Technology



AACSB International Continuous Improvement Report

Accountancy Programs Spring 2020



Western Illinois
University
COLLEGE OF BUSINESS
& TECHNOLOGY



Western Illinois University
College of Business & Technology

Accountancy Programs

Spring 2020

WESTERN ILLINOIS UNIVERSITY
 COLLEGE OF BUSINESS AND TECHNOLOGY
 ACCOUNTANCY PROGRAMS

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1. Eligibility

Criterion A - ETHICAL BEHAVIOR

The accounting academic unit encourages and supports ethical behavior by students, faculty, administrators, and professional staff.

- Students- Undergraduate and Graduate Accounting students are subject to the Academic Integrity Policy. In addition:
 - All undergraduate Accounting students are required to take a business ethics course (MGT 481) which includes sustainability as a component of the course.
 - All graduate accounting students are required to pass the CPA ethics examination as a requirement for graduation.
 - All graduate assistants in the MAcc program are mandated to annually complete:
 - The University Ethics training
 - The University Sexual Harassment training
- Faculty- All faculty are mandated to annually complete:
 - The University Ethics training
 - The University Sexual Harassment training
 - Requests for outside employment if applicable
- Administrators- All administrators/fiduciaries are mandated to annually complete:
 - The University Ethics training
 - The University Title IX training
 - Statements of Financial Interests and or Conflicts of Interest
 - Requests for outside employment if applicable
- Professional Staff- All professional staff are mandated to annually complete:
 - The University Ethics training
 - The University Sexual Harassment training
 - Statements of Financial Interests and or Conflicts of Interest
 - Requests for outside employment if applicable

Criterion B - COLLEGIATE ENVIRONMENT

The accounting academic unit maintains a collegiate environment in which students, faculty, administrators, professional staff, and practitioners interact and collaborate in support of learning, scholarship, and community engagement.

The Accounting program has enhanced the collegiate environment since the last Continuous Improvement Review (CIR).

- Student specific activities:
 - New activities include:
 - The establishment of a NABA chapter with the Department Chair serving as its faculty advisor.
 - The implementation of the CMA® Project and subsequent receipt of the IMA Endorsement for the CMA Exam.
 - The implementation of the CPA Project that addresses four critical areas for enhancing diversity in professional accounting and attempts to increase the number of students sitting for the CPA examination. For additional CPA Project information, see Appendix B.
 - Freshmen and Transfer Student Mentoring
 - Virtual Tutoring
 - Tutoring in the core business course Finance 331 Financial Management
 - Promoting accounting careers and the CPA exam at regional high schools, community colleges, and 4-year colleges.
 - Continuing activities include:
 - Maintaining and supporting two chapters of Beta Alpha Psi (one for each campus)
 - Maintaining two additional accounting student groups (one on each campus)
 - Student to student tutoring continues on both campuses led by graduate assistants

- Annual Meet the Firms sponsored by Beta Alpha PSI
 - The Annual High School Accounting Challenge
 - The Annual Beta Alpha Psi Alumni Golf Outing (Students are paired with professional accounting alumni)
 - The Annual Accounting and Finance Awards Banquet
 - Semi Annual Meet the Major events for incoming freshmen and transfer students that include the faculty, the Department Chair, representatives from the Business Advising Office, members of accounting student groups, and accounting graduate assistants who provide tutoring services
- Activities bringing together faculty, professional staff, administration, practitioners, and students include:
 - Meet the Firms
 - The Annual Beta Alpha Psi Alumni Golf Outing
 - The Annual High School Accounting Challenge where faculty and Beta Alpha Psi members engage with high school business educators and their students
 - Semi-annual meetings of the Accounting Advisory Council and Finance Advisory Board that include students, faculty, administrators, the professional staff and practitioners. These meetings end with a joint session.
 - The Caterpillar Boot Camp developed in partnership with Caterpillar to deliver a case-based workshop for students utilizing Excel spreadsheets as used in practice
 - Professional presentations at both campuses hosted by the different student groups. Groups hosting events include both chapters of Beta Alpha Psi, the Society of Accountancy, and the Western Illinois University Student Chapter of NABA.
 - Mock interviews hosted on both campuses by the Beta Alpha Psi Chapters
 - Interviews hosted by the department on both campuses for public accounting firms and industry
 - Providing logistical support to students who need to travel between campuses for interviews.
 - Lunches and dinners attended by professionals and faculty
 - The Society of Accountancy sponsors an annual etiquette dinner in Moline. Students from both campuses participate with faculty and administration.
 - The Chair serves on the Advisory Board for an area Community College
 - The Chair participates in the University's corporate outreach program which works to establish or enhance existing corporate relationships that benefit the students and faculty
 - The accounting program initiates professional field trips to fortune 40 corporations.
 - The accounting program maintains an active internship program.
 - Annual Professional Development Series sponsored by the CBT includes daily events over a two-week period in September including networking seminars, an etiquette dinner, resume writing workshops, presentations by visiting professionals, etc.

Criterion C - COMMITMENT TO CORPORATE AND SOCIAL RESPONSIBILITY

The accounting academic unit demonstrates a commitment to address, engage, and respond to current and emerging corporate social responsibility issues (e.g., diversity, sustainable development, environmental sustainability, and globalization of economic activity across cultures) through its policies, procedures, curricula, research, and/or outreach activities.

- All undergraduate accounting students are required to take a business ethics that emphasizes corporate social responsibility, sustainable development, and personal responsibility.
- The Advanced Financial Accounting course incorporates IFRS as a significant portion of its coursework and is a University approved Global Studies course.
- The accounting program actively recruits international students and Beta Alpha Psi recognized the Zeta Beta Chapter for internationalizing the accounting program.
 - The Accounting program has three Memoranda of Understanding with universities in Japan, China, and South Korea
 - The Accounting Program hosted visiting Accounting Scholars:
 - Dr. Hyubin Yin January –December 2017
 - Dr. Han Chen August 2018-December 2018
 - Dr. Inman Song August 2018-May 2019

- The accounting program has actively worked to enhance diversity in the student body. The percentage of accounting students who self-identify as being in a minority group has increased from approximately 23% a decade ago to nearly 42% today. See Appendix A “Diversity in Accounting Programs”.
- The Accounting faculty established the Western Illinois University Student Chapter of NABA.
- The Accounting program created the CPA Project. A project designed to enhance graduate program diversity, mentor and retain minority and first generations college students, and address the shortage of diverse and dominant group members who take and complete the CPA exam. The faculty secured endorsements from public accounting, corporate, and governmental entities that regularly recruit at WIU. John Deere awarded a grant to the Department to support this project. See the attached CPA Project File (Appendix B).
- Student groups in the Accounting program continue to work community service projects in the areas of:
 - Volunteer days at daycare centers
 - Volunteer days at senior centers
 - Volunteer days in reading programs
 - Volunteer days to assist local charities in pancake supper fundraising activities
 - Volunteer days for food drives
 - Volunteer days for the VITA program

Criterion D-

The Department of Accounting and Finance administers the Accounting programs that have enjoyed supplemental AACSB accreditation since 1998 (the accounting unit). The Department of Accounting and Finance resides in the College of Business and Technology (the business unit) at Western Illinois University. The administrative leadership team follows:

- Dr. Martin Abraham, Interim President
- Dr. William Clow, Interim Provost,
- Dr. John A. Elfrink, Interim Dean,
- Dr. Gregg S Woodruff, Department Chair for Accounting and Finance

Criterion E - OVERSIGHT, SUSTAINABILITY, AND CONTINUOUS IMPROVEMENT

The accounting academic unit must be structured to ensure proper oversight, accountability, and responsibility for the accounting academic operations; it must be supported by continuing resources (human, financial, infrastructure, and physical); and it must have policies and processes for continuous improvement.

The Accounting program’s faculty governance system includes committees for curriculum, assurance of learning, graduate studies, department personnel (evaluations for the tenure, promotion and performance), and strategic planning.

Faculty evaluations and oversight occur at least annually. For the first four years of the period under this CIR, all faculty members submitted either a Professional Achievement Award (PAA) or annual activity report of their actions taken to discharge their primary duties. The Chair, the Department Personnel Committee Chair, the Dean, and the Provost Office reviewed the PAA or annual activity reports. Last year, the University replaced the PAA reports with a Merit review system for tenured full professors. The Chair annually evaluates non-tenured tenure track faculty. The Chair evaluates non-tenure track faculty annually for their first ten years of service. The union contract governs evaluation guidelines. In addition to the annual reports, the Chair reviews all teaching evaluations each semester. At least once annually, the faculty submit updated vitae to the Department Chair. The Department Chair reviews the vitae with the College’s AACSB Committee. Meetings with individual faculty members who have opportunities for improvement in discharging their primary duties are held with the Dean, Business Chairs, and Associate Dean.

The accounting program benefits from having an Accounting Advisory Council that includes outside professionals and one student leader from each campus. The Accounting Advisory Council regularly seeks input in the oversight process from the Finance Advisory Board that was created to identify unique concerns for our sister program. The Accounting Advisory Council meets twice annually on the same day as the Finance Advisory Board and the day before the College Advisory Board.

All the accounting degrees are subject to a state mandated program review every 5 years. The University and Illinois Board of Higher Education ascertain the strength and viability of the programs during the mandated program review.

The Accounting program benefits from having active alumni, supportive emeritus faculty, and significant help from the

Foundation and our College Development Officer. Scholarships paid have increased by more than 300% since FY10. A summary chart illustrates this financial support.

Accounting Fundraising Activities/ Donor Support

Fiscal Year	FY 2020 to date	FY 2019	FY 2018	FY 2017	FY 2016	FY 2015
Unrestricted	\$32,824.32	\$103,206*	\$58,856	\$101,856	\$73,851	\$41,577
Additions to Endowments	\$109,025.00	\$22,750	\$312,725	\$62,725	\$54,500	\$29,500

*Other revenues included in this total include a new software gift with a value of \$39,487.

The highlighted boxes provide data for the five- year CIR period.

Total Accounting Scholarships Paid **Current** vs Prior CIR Period from Unrestricted and Endowed Gifts Combined

FY19	FY18	FY17	FY 16	FY 15
\$86,850	\$80,450	\$51,300	\$46,500	\$44,750
FY14	FY13	FY12	FY11	FY10
\$45,050	\$31,450	\$28,950	\$32,450	\$26,350

The Dean’s Office and Accounting Program Foundation accounts continue to support faculty travel and fees to make presentations at peer-reviewed conferences.

Appropriated and foundation dollars were expended to secure technology and software needed by the accounting faculty and staff to prepare and deliver courses to students. The Accounting program has a specific anonymous endowment fund for purchasing equipment and technology for faculty and classroom use.

Following the last CIR, the Assessment Committee significantly revised the AOL process. The committee improved the AOL reporting process by maximizing comparability and compatibility between AACSB and University AOL reporting requirements. This work created reporting efficiencies for both AACSB and University AOL reporting. The faculty also raised standards for many of the student outcomes resulting in the identification of new areas for improvement. In addition, the faculty made several curriculum adjustments to address shortcomings brought out during the AOL process.

2. Innovation, Impact, and Engagement

Introduction and Background

The College of Business and Technology (CBT) at Western Illinois University (WIU) received business accreditation from AACSB International (AACSB) in 1978 and specialized accounting accreditation in 1998. The CBT and Accounting faculty value these recognitions and consider them an indication of the high quality of the Business and Accounting programs.

After careful consideration of the proposed changes to the Accounting Accreditation Standards in 2018, the CBT and Accounting programs decided that, the modifications were healthy improvements and that they complement the Business Standards well. The accounting faculty decided in the fall of 2018 to report under the 2018 standards.

Since the Department’s last CIR (2015), it has updated its strategic plan. This includes its mission, vision, impact and value statements (see page 21 and Appendix B) that compliments the College of Business and Technology’s impact statement found on page 77 in the College report. It facilitates and guides the Department in its efforts to promote innovation, impact, and engagement in the traditional duties of teaching, research, and service. The statement identifies the stakeholders and lists them in the left column of the table in Appendix C in order of importance to the Department. The middle column contains the expected outcomes on the stakeholders. The final column contains measures of the expected outcomes.

The Department traditionally tracks some of these measures using faculty curriculum vitae and surveys of the student groups. Tables A1-1, A1-2, and A1-3 summarize the available data. Table A1-1 describes the activities the faculty contribute to meeting the expected outcomes. Numbers in the column headings match the impacts listed in the impact statement. Table A1-2 summarizes student group activities that are also helping the Department meet the outcomes. Table A1-3 contains the internship enrollments by year and by program during the evaluation period.

The remainder of this section of the report will highlight current practices of the accounting program that support the commitment of the faculty to innovation, impact and engagement. The last two sections list faculty and student awards.

A. Innovation

- New efforts at WIU to build on a culture of academic excellence
 - Created and launched the CPA Project
 - Secured an AICPA competitive grant
 - Secured AICPA permission to use the title The CPA Project
 - Recruited and admitted the first cohort of CPA Project Scholars and CPA Project Volunteers
 - Created the CMA® Project
 - Secured IMA permission to use the title “The CMA® Project”
 - Earned IMA Endorsement
- Established a virtual tutoring lab for students enrolled in Macomb, Quad Cities (QC) and online courses for lower and upper level classes in accounting and finance
 - Traditional tutoring continues
- Secured and delivered Coaching/Mentoring training for teaching support assistants
 - Jen Burgess/Confidence training session held
 - WIU Student Services and Residence Life Coaches led training sessions
- Enhanced corporate/public engagement
 - Offered the Caterpillar Spreadsheet Boot Camp each semester
 - Sponsored Corporate tours/multiple campus visits
 - Provided transportation to students interviewing with firms off campus who needed assistance with travel
 - Offered Community service internships in the governmental sector
- Department-sponsored scholarships and events to assist in recruitment and to promote careers in accounting and becoming a CPA.
 - The faculty supervised development of the “Careers in Accounting” program. Initially, the teaching support assistants presented the programs. Last year, CPA Project volunteers conducted the programs. The volunteers and CPA Scholars continue to make presentations at regional high schools, community colleges, and four-year colleges that do not offer a Master of Accountancy degree.
 - Worked across administrative units to support the Department of Economics and Decision Sciences efforts to develop a Business Analytics Certificate. The coursework includes the following courses that may be used as an elective course or capstone course:
 - Elective Course Options
 - ACCT 445G Financial Modeling and Statement Analysis
 - ACCT 540 Contemporary Issues in Accounting
 - ACCT 547 Corporate Financial Reporting and Analysis
 - ACCT 580 Advanced Auditing
 - FIN 555 Investment Management
 - FIN 565 Financial Management: Theory and Practice

- o Capstone Course Options
 - ACCT 551 Advanced Management Accounting/Systems
 - FIN 496G Futures and Options Markets
- Worked across administrative colleges and departments to assist the Department of Mathematics and Philosophy in its efforts to create an Actuarial Sciences tract in Mathematics. The Math Department will offer this option in the fall 2020 semester. Courses from accounting and finance that support this new tract include:
 - o ACCT 201 Principles of Financial Accounting
 - ACCT 371 Principles of Taxation
 - FIN 331 Financial Management
 - o An 18 SCH minor in Accounting or Finance
- Gained approval to cross list and developed
 - o ACCT/FIN 445(G) Financial Modeling and Analysis
 - o ACCT/FIN 453 Estate Planning and Taxation
- Engaged in campus networking to secure assistantships for Master of Accountancy (MAcc) students
- Dr. Martin Coe developed an ethics case using a unique format
 - o See impact section below for additional information
- Sought campus wide support to increase financial literacy in the student body

B. Impact

- Dr. Yoon's intermediate accounting textbook is the number one selling intermediate book in Korea.
- Dr. Song's advanced accounting textbook is the number one selling advanced accounting textbook in Korea.
- During the 5-year period, 416 students participated in the Caterpillar Boot Camp Series
- Corporate and public representatives increased their visits:
 - o Presenting to student groups
 - o Conducting mock interviews
 - o Conducting resume workshops
 - o Attending Meet the Firms events
 - o Conducting first-round internship and employment interviews
 - o Participating in and supporting student/professional alumni interaction at the annual Beta Alpha Psi alumni golf outing and the Department's awards banquet
 - o Secured the Illinois Board of Examiners endorsement to increase the provisional testing window to 150 days to make the CPA Project feasible.
 - o The State of Illinois Legislature increased the provisional testing window to 150 days following endorsements from Illinois colleges and universities, public accounting firms, governmental sector accounting groups, and major private sector employers solicited by the Accounting Department.
- Community service *pro bono* internships performed by accounting students with governmental or quasi-governmental agencies.
 - o Social Security Administration
 - o Office of Internal Audit (WIU)

- o City of Davenport Iowa
- o Scott County Government, Iowa
- Dr. Martin Coe's ethics case has 130 users in 27 states and 10 countries. In response to user requests, Dr. Coe developed additional cases, which are under review by *Issues in Accounting Education*.
- The Accounting Challenge event enhanced high school student interest in accounting. Annually, one or more freshmen from area high schools enrolled at WIU because of their participation in the Accounting Challenge and winning a scholarship.
- Began offering dual enrollment classes in Principles of Accounting at area high schools for college credit. Taught by WIU faculty, spring 2019.
- Meet the Major events introduced new freshmen and transfer students to faculty, student groups, business advisors, and career paths.
 - o The University is restarting its Meet the Major event as the result of the Department's success.
- MAcc students received on-campus assistantships in
 - o Education
 - o Payroll
 - o Scholarship Office
 - o Student Services
 - o Athletic Director's Budget Office
 - o Assistant VP's Office – A diversity assistantship
- Volunteer Income Tax Assistance Program (VITA) is provided annually in the Quad Cities:
 - o Accounting students prepare over 300 tax returns for low-income taxpayers in the Quad Cities each year.

C. Engagement

- Paired incoming students with teaching support assistants for coaching, mentoring, and tutoring
- Established a NABA chapter to foster minority student engagement
- Grew student involvement in professional organizations
- Increased the involvement of local, regional, and national level professionals with students and faculty
- Increased faculty consulting
- Increased opportunities for and student participation in academic internships
- Increased engagement with outside professionals to bring relevancy to coursework as evidenced by the Caterpillar Boot Camp
- Sponsored the VITA program in which approximately 20 QC students participate each year
- Received IMA endorsement to offer preparation for the CMA examination, spring 2019

D. Faculty Awards

- Marty Coe – Outstanding Educator Award, Illinois CPA Society, 2015
- Charles Pryor-Best-in-Track Award, Academy of Finance, 2017
 - Beta Gamma Sigma Professor of the Year 2019
- Cheryl Westen
 - Advisor of the Year by Beta Alpha Psi, 2014
- Soon Suk Yoon
 - Price Waterhouse Coopers Distinguished Accounting Professor, 2011-2014
 - Lifetime Achievement Award, Korean Accounting Association, 2019
- Gregg Woodruff
 - Beta Gamma Sigma Professor of the Year 2017
 - University Diversity Award for Excellence in Education, 2018
 - Lester H. McKeever, Jr. Advancing Diversity Award, Illinois CPA Society, 2019

E. Student Awards

- Beta Alpha Psi Superior Chapter (Macomb), 30 years in a row
- Beta Alpha Psi (Macomb) Gold Chapter Status, 2018-19

3. Situational Analysis

The Department of Accounting and Finance administers the undergraduate and master's level (MAcc) accounting programs. The Department Chair prepares a situational analysis annually for the University and biannually for the Accounting Advisory Council and faculty.

The Department Strategic Planning Committees (SPCs) and Accounting Advisory Council incorporate the Department Chair's situational analysis to guide its strategic planning activities. This analysis includes updates on enrollment and diversity statistics, student recruiting and retention efforts, faculty activities and staffing, external business relations and internship support, alumni relations and alumni support.

During the current CIR, the SPCs annually reviewed the Strategic Plan, updated its SWOT analysis, and made minor revisions to the Strategic Plan's goals. Beginning in the spring of 2017, the SPCs, faculty, Accounting Advisory Council, and Finance Advisory Board met biannually to prepare a fully updated Strategic Plan including mission, vision, impact/stakeholder, and value statements. (See section 5 Strategic Management and Innovation)

Below is the resulting SWOT analysis that drove the activities for strategic management and innovation.

SWOT Analysis:

A. Strengths

- Programs
 - AACSB accreditation
 - Administrative leadership support for new initiatives
 - Reputation backed up with results for academic excellence, as demonstrated by success on certification exams and success in the profession.

- o The programs receive very high marks on long-term, alumni surveys for preparing students for their first jobs.
- o Accounting is a signature program at WIU.
- o WIU is the second most affordable university in Illinois
- Faculty
 - o Faculty serve the teaching mission of the Department well.
 - o Faculty participate in student activities outside the classroom.
 - o Faculty preserve a cooperative (team-spirited) environment.
 - o Faculty produce a distribution of basic, applied, and education-focused research that is appropriate for the mission.
 - o Students receive individualized attention.
- Students
 - o Employers consistently express satisfaction with graduates. Quantity and quality of their placements support this contention.
 - o More internship opportunities lead to higher, quality job placements.
 - o Accounting student groups (BAP, Society of Accountancy) gain recognition at regional and national levels for the quality of their activities.
 - o Accounting student teams have won numerous regional and national awards in academic competitions.
 - o The Finance Club annually visits the financial district in Chicago and actively engages Accounting and Finance students and alumni in various finance-related presentations and service activities.
 - o Student organizations are regularly involved in service projects in the community, which help maintain a positive image for the Department and the CBT.
- Physical plant
 - o The new Riverfront Campus is an asset to the Quad Cities program.
 - o The Malpass Library is ranked among the best in the Midwest.
 - o Classroom technology is good.
- Moderately sized classes
 - o Primarily full-time faculty teach classes. The average class size for fall 2019 for accounting was 27.17 and for finance was 27.65 in the undergraduate courses. The average class size for graduate Accounting courses was 13.75 and Finance 12.67.
- Accreditation
 - o AACSB International accredits the Accounting and Business programs.
- Graduate employment
 - o Accounting graduates have a high placement rate (100% FY 19) in quality positions.
 - o The Department has a strong network of business connections.
- Alumni support
 - o Loyal alumni willingly contribute time, talent, and funding to the Department.
 - o Supportive advisory board.
- Cost/value of the degree
 - o WIU remains very competitive in its market for total cost and in terms of program quality.
- Opportunity exists for synergy between the merged disciplines.
- Collaborative research between Accounting and Finance
- Cross-listed courses are offered (ACCT/FIN 445-G Financial Analysis (Modeling), and ACCT/FIN 453 Estate Planning and Taxation)

B. Weaknesses

- Programs
 - o Recent loss of senior faculty with insight and leadership.
 - o Low University ranking makes it difficult to attract students as well as faculty.

- o Lack of funding caused by state funding cuts and low enrollment creates uncertainty.
 - o Slow to react to changes in technology
- Location
 - o The Macomb campus is not close to a metropolitan area.
- Reputation
 - o WIU could benefit from more widespread name recognition.
- Funding
 - o The Department and University rely overwhelmingly on state funding and tuition.
 - o The operating budget for the Department is very low and in jeopardy of going lower.
 - o Staffing in accounting is at the margin for covering classes and meeting AACSB guidelines. Course offerings maybe reduced and the use of alternative delivery methods maybe increased.
- Students
 - o The student body on average is less prepared for college than the students in competing programs.
 - o Recruiting plans are weak at the University and College levels.
 - o The IBHE holds unfriendly positions relating to internal students. Their position is that “They do not pay taxes.”
 - o Regional competitors (Iowa, Wisconsin) eliminated out-of-state tuition.
 - o University of Illinois lowered admission standards Enrollments increased at UIUC and UIC while decreasing at SIUE, EIU, Governors State, NIU, SIUC and WIU.
- Stipes Hall
 - o The building needs updating, and efforts at renovation are slow due to fiscal constraints.
- Technology
 - o Maintaining up to date technology in Macomb is challenge.
 - o The computer lab in the Quad Cities is small. There are no dedicated computers available in the Quad Cities to teach Auditing, Systems, Fraud Examination, and Financial Analysis.
- Research support
 - o The Department has limited databases.
 - o Limited support is available for release time and summer research stipends.
- Employment package
 - o Salary compression is occurring for senior faculty.
 - o Research support is weak.

C. Opportunities

- Program
 - o Strong programs help maintain employer relationships.
 - o The faculty have incorporated key technology elements into courses.
- Quad Cities market
 - o The Quad Cities is a metropolitan area with several area community colleges and numerous opportunities for the placement of interns and graduates.
- Job market long-term career opportunities
 - o Although the short-term market is weak, the long-term forecast is strong with baby boomer retirements and overall improvement in the economy.
 - o There are new opportunities with the internationalization of accounting and growth in the audit area.
- o Online courses and programs provide new growth potential. High job placement and CPA pass rates at affordable tuition provide a path for success.
- o Department initiatives focused on first generation and at-risk students geared toward success and retention.

D. Threats

- Community colleges are experiencing declining in enrollments.
- Diverse delivery formats may cannibalize the traditional live classes without increasing overall enrollments.
- Changes in the field of accountancy
 - The tax code is constantly changing.
 - Accounting technology is also rapidly changing.
 - Student interest in accounting is declining.
- Competition
 - Two-year and urban campuses may attract more local students in the current economy.
 - Larger campuses can offer cutting-edge programs.
 - Competing online degree programs are showing growth.
- Funding uncertainties
 - After two years of stopgap funding and corresponding enrollment declines, the legislature approved funding. The levels are not sufficient to replace lost revenues that resulted from declining enrollments.
 - The Illinois retirement system is significantly underfunded.
- State demographics
 - The state is experiencing a decline in university enrollment. In 2017, 48.4% of Illinois students enrolled out of state compared to only 29.3% in 2002. There were 930,000 university and college students in Illinois in 2010. The number is down to 768,000 in 2017.
 - There has been a decline in the overall population in Illinois.
- Job market for graduates
 - Demand in the accounting industry remains weak in the short-term in some areas.
- Market for faculty
 - The supply and demand disparity for accounting faculty will worsen.
 - High salaries in the market may cause problems in the recruitment and retention of new faculty.

4. Progress on Previous Concerns

The maintenance extension letter from the Board of Directors, dated April 30, 2015, listed four concerns that must be addressed during the current review period.

- 1) The team is concerned that the guidelines for maintaining practice academic (PA) status are too lenient. The Department should review the guidelines and assure that individuals who are classified as PA have ongoing, sustained, and substantive professional engagement activities that support PA status. (Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions) (now Standard A6)
- 2) The Department should create a mechanism to annually *ensure* that faculty continue appropriate activities to maintain faculty qualifications. (Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions)
- 3) Although the Department of Accounting and Finance programs are housed in one academic department, the Bachelor of Business in Accountancy and MAcc programs should (*strive*) to develop unique strategic plans with their own respective mission and vision statements. (A1: Accounting Academic Unit Mission, Impact, and Innovation)
- 4) The school should work to better integrate its Assurance of Learning program into the

curriculum management process. (Standard A5: Accounting Curricula Management and Assurance of Learning)

The Department's responses to these four concerns follow below. The faculty viewed all four items as necessary for the continued improvement of the undergraduate and graduate Accounting programs.

Standard	Concern and Response
<p>2013 Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions</p> <p>2018 Standard A6: Accounting Faculty Sufficiency, Credentials, Qualifications and Deployment- [Related Business Standards 5 and 15]</p>	<p>Concern The current Practice Academics (PA) Guidelines are too lenient.</p> <p>Response The College formed the AACSB committee to address concerns noted in the CIR of 2015 that can affect all business programs. One of these concerns is the PA Guidelines. To represent accounting program, the Accounting and Finance Department Chair serves on this committee. To address unique Finance program concerns, a Finance faculty is also a member of the committee. The committee took action to finalize the guidelines during the Fall of 2017. The CBT and the accounting programs use the same guidelines that are in the Business report beginning on page 80.</p>

Standard	Concern and Response
<p>2013 Standard A9: Accounting Faculty Qualifications and Engagement/Professional Interactions</p> <p>2018 Standard A6: Accounting Faculty Sufficiency, Credentials, Qualifications and Deployment- [Related Business Standards 5 and 15]</p>	<p>Concern The department should create a mechanism to annually <i>ensure</i> that faculty continue appropriate activities to maintain faculty qualifications.</p> <p>Response The Department Chair annually reviews the Professional Achievement Award reports and meets with each faculty member to discuss scholarly or professional activities needed to retain faculty qualifications. The Department Chair makes a recommendation to the Dean and the AACSB Committee respecting each faculty member's qualifications and engagement. See also Appendix B in the College report, beginning on page 80.</p>

<p>2013 and 2018 Standard A1: Accounting Academic Unit Mission, Impact, and Innovation</p>	<p>Concern The accounting programs need unique mission and vision statements and strategic plans.</p> <p>Response Administrative needs of the University necessitate the preparation of a department level strategic plan. Recognizing this constraint and the concern communicated by the last CIR, the Department of Accounting and Finance immediately created a separate Advisory Board for Finance. Currently the Department of Accounting and Finance has an Accounting Advisory Council and a Finance Advisory Board. These two groups meet on the same date in adjacent conference rooms and have a joint session to explore synergistic opportunities and share best practices. In 2017, the accounting SPC gave the two groups a situational analysis. They prepared separate SWOT analyses for the Accounting and Finance programs. The Accounting programs with collaboration from multiple stakeholder groups including finance faculty and the Finance Advisory Board completed the Accounting Strategic Planning Process with updated Mission and Vision Statements and a Strategic Plan that identifies unique accounting program goals.</p>
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Standard	Concern and Response
<p>2013 Standard A5: Accounting Curricula Management and Assurance of Learning</p> <p>2018 Standard Standard A4: Accounting Curricula Content, Management and Assurance of Learning</p>	<p>Concern The integration of Assurance of Learning and curriculum management process needs to be improved.</p> <p>Response Beginning with Dr. Pryor's selection as Assessment Chair in 2015, assessment data has been collected and analyzed annually. The Assessment Committee reports results annually to the Curriculum Committee and to the Accounting Advisory Council. Assessment results play a major role in curriculum management. All accounting faculty members (including Assessment Committee members) serve on the Curriculum Committee. During the current CIR period, technical knowledge results did not improve despite incremental curriculum changes made based on consultations between the Curriculum Committee, the Accounting Advisory Council and the Assessment Committee. Since the incremental changes did not produce the desired results, the Curriculum Committee began discussing major revisions to the accounting programs' structure and curricula. To strengthen the communication and linkage between assessment and curriculum management, the faculty voted for the same faculty member to chair both committees.</p>

5. Strategic Management and Innovation

The Assessment Committee provides data and analyses to assist the SPCs and the Curriculum Committees in proposing new degree programs or program changes. Approval by the Department's faculty results in program changes or requests for new programs moving to the CBT and University for final authorization. The faculty developed no new degree programs during the period of this review.

A. Strategic Plan

The Strategic Plan for the Department has five components parts: (1) mission, (2) vision, 3) impact statement, (4) value statement, and (5) goals.

Mission

The WIU Department of Accounting and Finance provides a collegial student-centered environment for domestic and international undergraduate and masters level students who seek challenging academic programs. We emphasize academic excellence, educational opportunity, professional and personal growth, and social responsibility as evidenced by a commitment to diversity and an inclusive community, and ethical and professional conduct.

The Department's faculty engage in teaching, mentoring, and scholarship that support the development of outstanding graduates who demonstrate the knowledge, skills, and competencies necessary to enter the accounting and finance professions and to meet future career challenges.

Vision

The vision of the Department of Accounting and Finance at WIU is to be recognized by its stakeholders as providing quality professional accounting and finance educations that develop career opportunities that can lead to success for tomorrow's business leaders.

Departmental Impact Statement

As an extension of the mission and value statements for the Department, the faculty have identified the following stakeholders and listed in order of priority to the Department. To facilitate accountability to the stakeholders, the faculty adopted measures for the several expected outcomes (impacts). They are listed in Appendix B.

Stakeholders

- The students at WIU (undergraduate and master's level learning)

Expected Outcomes:

- A. Graduates who, on whole, have reached the learning goals in their major
- B. A placement record that meets the expectations of the graduates
- C. Innovative pedagogy that facilitates the learning process of students
- D. Innovative pedagogy that facilitates the body of knowledge in accounting and finance education

- E. Processes that encourage student engagement with academics and the professionals in the fields they study
- The business community
Expected Outcomes:
 - A. Graduates who meet the staffing needs of the accounting and finance professions
 - B. Assistance to business and not-for-profit organizations with technical issues
 - C. Intellectual contributions that are useful to accounting and finance professionals
 - D. Professional contacts through participation in business organizations
 - E. Continuing education programs
- The wider community of accounting and finance educators
Expected Outcomes:
 - A. Intellectual contributions that extend the theory of accounting and finance
 - B. Leadership to academic organizations
 - C. Service to the processes necessary for the flow of scholarly activities
- The wider Western Illinois University community
Expected Outcomes:
 - A. Leadership in faculty governance at the Department, College, and University levels
 - B. Funding for research support
 - C. Funding for students and faculty development
- Society in general
Expected Outcomes:
 - A. Introducing the younger generation to Accounting and Finance opportunities and financial literacy.
 - B. Leadership in service organizations
 - C. Participation in civic and philanthropic activities.
 - C. Consulting for community-focused organizations and events
- Alumni
Expected Outcomes:
 - A. An environment that encourages graduates to remain engaged with the Department

Value Statement

The following values shape the mission of WIU's Department of Accounting and Finance and guide the Department in serving its stakeholders:

1. Academic Excellence
 - Maintain a dynamic, rigorous, and relevant undergraduate and master's level curriculum
 - Provide and utilize state-of-the-art technology designed to facilitate learning and instruction
 - Foster faculty commitment to excellence in teaching and engagement in scholarship, service, and professional interaction
 - Encourage a student-centered focus in all interactions
 - Challenge faculty and students to perform to the best of their abilities
 - Attract quality students to the undergraduate and graduate programs

- 2 Professional and Personal Growth
 - Provide students with opportunities for leadership, teamwork, and collegiate competition as well as interaction with practitioners in their area of study
 - Facilitate student career planning and placement
 - Support faculty development, professional interaction, and scholarly activities
 - Encourage a commitment to lifelong learning for faculty and students
 - Strive for a balance in scholarly orientation that complements the Department's teaching mission and impacts the stakeholders of the Department: The Accounting faculty goals are approximately 60% contributions to practice, 30% learning and pedagogical research, and 10% discipline-based scholarship. The Finance faculty goals are approximately 25% contributions to practice, 15% learning and pedagogical research, and 60% discipline-based scholarship.

- 3 Collegiality and Professional Conduct
 - Foster an environment conducive to faculty and student interaction resulting in enduring personal and professional relationships
 - Encourage a spirit of cooperation and the sharing of information and knowledge
 - Ensure stakeholder participation in the continuous improvement of the Accounting and Finance programs
 - Expect integrity and ethical behavior of all stakeholders and foster respect for all individuals and cultures
 - Emphasize undergraduate accounting and provide graduate accounting preparation for those seeking professional certification and advanced study in accounting.
 - Emphasize undergraduate finance education and provide support to undergraduate and master's level programs.

Long -, Intermediate-, and Short-Term Goals.

In order to operationalize the Strategic Plan, the faculty annually review, update, and establish specific current or short-term goals for the Department. The chart below details the goals specific to the accounting program (Acct). The long-term goals are general and tend to be static. The faculty tied back the Department goals to the goals of the CBT. The intermediate-term goals are more specific and tied to both the Department and CBT's long-term goals with the numbering system in the table that follows. The faculty developed short-term goals with the consultation and input of the Advisory Council and Advisory Board. They are labeled beginning with a capital "S" and then a number. Any costs for implementing the goals are included in the plan.

The short-term goals are very specific and tied back to the intermediate-term departmental goals and the CBT plan. The faculty assigned responsibility for meeting the annual goals. Following chart summarizes the long-term goals, the intermediate-, and short-term goals for the Accounting and Finance programs. The curriculum goals do not have a specific timeline.

CBT Goal #	Dept. Goal #	Goal
		Long-Term Goals
2, 3, 6	L1	Recruit high potential high school and transfer students and retain master's level and undergraduate students.
2, 6	L2	Prepare students with the competency needed to enter their professional tracks and provide a foundation for future career growth.
1, 3, 6	L3	Encourage faculty to strive for continuous improvement in teaching, research, service, and professional activities and provide support for these activities.
2, 6	L4	Support students in their personal and professional growth.
6	L5	Build a sustainable fund-raising base and endowment.

CBT Goal #	Dept. Goal #	Intermediate-Term Goals
2, 3, 4, 5, 6	I1 (Acct)	Increase enrollments in the MAcc program to an appropriate level for the resources available. <i>Success Criteria:</i> Fall 2024 enrollment of 35 students <i>Budget:</i> <i>Responsibility:</i> Department Chair, Graduate Advisor, and Faculty <i>Long-Term Goal Connection:</i> L1
2, 3, 4, 6	I2	Increase enrollments in the undergraduate accounting and finance programs to a level appropriate for the resources available. <i>Success Criteria:</i> Fall 2024 enrollment of 100 in Quad Cities and 250 in Macomb in undergraduate accounting program; Fall 2024 enrollment of 150 in the undergraduate finance program <i>Budget:</i> <i>Responsibility:</i> Department Chair, Advising, and Faculty <i>Long-Term Goal Connection:</i> L1
1, 2, 6	I3	Maintain an appropriate balance of academically and professionally qualified faculty. <i>Success Criteria:</i> Faculty composition of 60 to 75% academically qualified, 25 to 40% professionally qualified, and a minimum of 95% of faculty either academically or professionally qualified <i>Budget:</i> Market for Scholarly Academics for Comprehensive Regional Universities as determined by the AACSB Salary data. Appropriated funds <i>Responsibility:</i> Department Chair, Department Personnel Committee, and Faculty <i>Long-Term Goal Connection:</i> L1, L2, L3 & L4
1, 2, 3, 6	I4	Improve the technology and the technology course coverage. <i>Success Criteria:</i> Replace faculty computers on a three-year cycle; improve scores on the use of technology questions on the exit survey. <i>Budget:</i> \$3,000-\$6,000 annually available in Accounting from an anonymous endowment account's income fund. No endowment and no appropriated funds available in Finance currently. <i>Responsibility:</i> Department Chair, Faculty, and Development <i>Long-Term Goal Connection:</i> L1, L2, L3 & L4
4, 6	I5	Increase the visibility of the Department's programs. <i>Success Criteria:</i> Twelve or more student/alumni presentations annually in high schools and community colleges respecting careers in accounting and/or finance based on school requests. <i>Budget:</i> To be determined based on mileage. Appropriated funds <i>Responsibility:</i> Department Chair, Graduate Coordinator, and Faculty <i>Long-Term Goal Connection:</i> L1, L2, L3, L4 & L5

CBT Goal #	Dept. Goal #	Short-Term Goals
1, 6	S1 (Acct)	<p>Recruit and support new tenure-track Accounting faculty:</p> <ul style="list-style-type: none"> • Provide summer research support for three years. • Provide mentoring. <p><i>Success Criteria:</i> Tenure-track faculty recruited and retained <i>Budget Request:</i> \$20,000 (Foundation) <i>Responsibility:</i> Department Chair <i>Intermediate Goal Connection:</i> I3</p>
	S2 (Acct)	<p>Modify the undergraduate accounting and MAcc curriculum to better align with the mission</p> <ul style="list-style-type: none"> • Better prepare undergraduate students for Certified Management Accountants (CMA) and Certified Internal Auditors (CIA) • Better prepare MAcc students for Certified Public Accounts (CPA) <p><i>Success Criteria:</i> Maintain or exceed above average exam pass rates <i>Budget Request:</i> \$0 <i>Responsibility:</i> Department Chair and faculty <i>Long-term Goal Connection:</i> L2 and L4</p>
6	S3	<p>Update the classroom technology:</p> <ul style="list-style-type: none"> • Secure a second mobile lab cart for Macomb and a mobile lab cart for the Quad Cities. <p><i>Success Criteria:</i> Two mobile labs secured with software and 26 laptop computers in each lab for the fall of 2020. <i>Budget Request:</i> \$52,000 (University or External Grant) <i>Responsibility:</i> Department Chair <i>Intermediate Goal Connection:</i> I4</p>
2,3,6	S4	<p>Grow Accounting and finance undergraduate freshman enrollment for the fall of 2020.</p> <p><i>Success Criteria:</i> An increase in accounting freshman enrollment by at least 20 students. An increase in finance freshman enrollment by least 14 students. <i>Budget request:</i> TBD <i>Intermediate Goal Connection:</i> I2</p>
2, 6	S5 (Acct)	<p>Promote the integrated program (Accounting):</p> <ul style="list-style-type: none"> • Increase faculty contacts with potential students. • Increase efforts to increase enrollment in the Quad Cities. • Locate additional sources for student support. <p><i>Success Criteria:</i> Increased enrollment <i>Budget Request:</i> \$10,500 for two additional graduate assistantships in the Quad Cities (University) <i>Responsibility:</i> Department Chair, Faculty, Graduate Advisor/Coordinator <i>Intermediate Goal Connection:</i> I1</p>

CBT Goal #	Dept. Goal #	Short-Term Goals
2,6	S6 (Acct)	<p>Increase master's level enrollment in the MAcc program.</p> <ul style="list-style-type: none"> • Recruit for the CPA Project. • Increase faculty contacts with potential students. • Increase efforts to increase enrollment in the Quad Cities. • Locate additional sources for student support. <p><i>Success Criteria:</i> Add two new CPA Project Scholars and achieve a total MAcc enrollment of at least 30 for fall 2020. <i>Budget Request:</i> \$10,500 for two additional graduate assistantships in the Quad Cities (University) <i>Budget for the CPA Project Scholars:</i> (currently \$15,000 pledged by the AICPA) <i>Intermediate Goal Connection:</i> I1</p>
2, 6	S7	<p>Grow the internship program:</p> <ul style="list-style-type: none"> • Increase the number of on-site visits to promote the program to employers. • Increase the participation in accounting and finance internships. <p><i>Success Criteria:</i> Increased enrollment <i>Budget Request:</i> \$0 (Department) <i>Responsibility:</i> Department Chair, Faculty, and Career Development <i>Intermediate Goal Connection:</i> II, I2, I3 & I5</p>
6	S8	<p>Modify the Department governance structure to integrate the Accounting, Finance, Economics, and Decision Sciences.</p> <p><i>Success Criteria:</i> Modify Department criteria and Department Workload Equivalent within one year of official restructuring. <i>Budget Request:</i> \$0 <i>Responsibility:</i> Department Chair and Faculty <i>Intermediate Goal Connection:</i> I3</p>
4, 6	S9	<p>Expand the Finance Advisory Board:</p> <p><i>Success Criteria:</i> Add three finance professionals and one finance student representative by the fall 2020 meeting. <i>Budget Request:</i> \$0 <i>Responsibility:</i> Department Chair and Finance faculty <i>Intermediate Goal Connection:</i> I1 & I5</p>
1, 2, 6	S10 (Acct)	<p>Review Finance and Accounting Curriculum to leverage cross-listing opportunities across disciplines to increase educational opportunities/access and teaching efficiency.</p> <p><i>Success Criteria:</i> Secure a cross listing for Acct 307 for the fall 2020 catalog. <i>Budget Request:</i> \$0 <i>Responsibility:</i> Department Chair and Finance faculty <i>Intermediate Goal Connection:</i> II & I2</p>
2, 6	S11 (Acct)	<p>Support the newly established NABA (National Association of Black Accountants) student chapter to increase opportunities for minority students.</p> <p><i>Success Criteria:</i> Recommendation to the Accounting faculty and/or establishment of a NABA student chapter <i>Budget Request:</i> Self-supporting or donor gifts \$3,000-\$5,000 <i>Responsibility:</i> Department Chair <i>Intermediate Goal Connection:</i> I1, I2 & I5</p>

CBT Goal #	Dept. Goal #	Short-Term Goals
2, 6	S12	Investigate the establishment of an FMA chapter (Finance). <i>Success Criteria:</i> Recommendation to the Finance faculty <i>Budget Request:</i> \$0 <i>Responsibility:</i> Finance faculty <i>Intermediate Goal Connection:</i> I2 & I5
2, 6	S13	Explore ways to leverage the merger with Economics and Decision Sciences to enhance student experiences and the professional development of faculty and students: <i>Success Criteria:</i> Joint intellectual contributions and cross-discipline student activities <i>Budget Request:</i> \$0 <i>Responsibility:</i> Faculty <i>Intermediate Goal Connection:</i> I1, I2 & I3

B. Strategic Planning Process

The management of the Strategic Plan is primarily the responsibility of the faculty. The Strategic Planning Committees (SPCs) and the Department Chair provide the leadership for the departmental plan. The Strategic Planning Committees work to include all stakeholders' inputs. This includes working to match the Department's plan with the strategic plans of the CBT and the University. The Strategic Plan that follows recognizes that the accounting programs have unique concerns while having shared concerns with the finance program. The annual consolidated (University) planning process, described in the *Business Report*, is the key to coordinating the two areas.

C. Intellectual Contributions

Table A2-1 is a five-year summary of the intellectual contributions (ICs) of the Accounting faculty. The table illustrates contributions by all terminally qualified Accounting faculty.

The types of contributions are varied and appropriate for the Department's mission. The balance between basic, applied, and pedagogical also closely matches the desired composition in the value statement. The Department's scholarly/research goals are to support the teaching mission and impact our stakeholders. The research goal is for faculty scholarly activities to result in approximately 60% contributions to practice, 30% to learning and pedagogical research, and 10% to discipline-based scholarship. Actual results were 11.5, 42.3, and 46.2%. The accounting programs prepare individuals for entry into professional accounting. As a result, the faculty direct their scholarly activities to maintaining practical/professional currency, improving teaching, and making contributions to basic research.

Research support is adequate for meeting the mission of the Department. Between Appropriated Funds, CBT and University programs, and Foundation monies, faculty travel, data collections, and software costs are covered. Graduate assistants and office professionals also provide resources for research. Support is equally available on the Macomb and QC campuses. The Department currently needs additional support to meet the needs of the new PhDs and high-performing faculty members in the Department.

D. Financial Strategies

University revenues, appropriations, tuition, and fees provide the accounting programs with the majority of their funding. In 2015, the State of Illinois entered a fiscal crisis. Key alumni came together with outstanding alum Samuel Oliva to initiate a matching campaign to raise up to \$1,000,000. Results follow.

Foundation Balances

Date	July 1, 2014	July 1, 2019	Change
Available Funds	\$188,262.38	\$292,872.27	+\$104,609.89
Market Value of Endowments	\$1,051,008.52	\$1,456,058.96	+\$364,426.82

We strategically deploy foundation resources for:

Recruiting Efforts

- Careers in Accounting and Finance/The CPA exam presentations for high schools, community colleges, and area four-year colleges implemented fall 2018
- Recruiting for CPA Project AICPA Diversity Pipeline Annual Student Meetings – 2017, 2018, 2019
- Samuel Oliva Scholars scholarship freshmen program created fall 2018 in response to growing freshmen recruiting challenges. Upper division one year scholarships expanded to
- Laura Janus freshman scholarship program created spring 2016 in response to freshmen and enrollment and retention challenges.
- Freshmen and transfer scholarships continue

Retention Efforts

- Initiate upper division accounting and finance undergraduate course tutoring fall 2017
- Confidence Training with AICPA/Jenna Burgess 2018
- Coaching/mentoring training with WIU Student Service/Residence Hall Life coaches 2018 and 2019
- Dress rehearsal for the CPA Project fall 2018
- Initiated virtual tutoring spring 2019

Technology Enhancement

- Purchase camera/microphones with headsets for the virtual tutoring project FY 2019
- Purchased 27 laptop computers to update the mobile computer lab cart for Stipes 224 FY 2018

E. New Degree Programs

The Department did not add any new degree programs since the 2015 *Continuous Improvement Report*.

6. Participants

Students

The number of Accounting students and graduates has remained relatively constant over the last five years. The tables below summarize some of the information describing the changes in the accounting student body since the fall of 2014.

	2014	2015	2016	2017	2018
BB graduates	48	61	54	59	52
MAcc graduates	18	15	12	10	17
BB majors	301	300	294	281	248
MAcc majors	20	20	22	26	20
Average ACT					

In 2018, 23 new freshmen enrolled in accounting with an average GPA of 3.37 and with 20% having ACT scores of 23 or better.

	2014	2015	2016	2017	2018
Accounting freshmen enrollment	48	49	27	37	23
Average GPA	3.176	3.281	3.51	3.28	3.37
Percentage of Accounting freshmen with ACT scores > 23	31.3%	26.5%	29.6%	27.0%	20.0%

Since 2014, the percentage of minority students has increased in the accounting program. For example, in 2014, 34.2% of the enrolled students were minorities. In 2019, the percentage is 37.9%.

Undergraduate Enrollment by Year and Race/Ethnicity	Fall 2014	Fall 2011	Fall 2016	Fall 2017	Fall 2018
White	198	178	175	171	154
Black	53	66	62	59	45
Hispanic	26	28	24	18	24
Asian	3	7	4	6	6
American Indian	--	--	1	--	1
Other	10	4	7	7	5
Pacific					
Foreign	5	9	9	13	7
Two or more	6	8	12	7	6
Total	301	300	285	281	248
Male	155	132	133	139	117
Female	146	168	161	142	131
Total	301	300	294	281	248

Faculty

In fall 2018, the accounting faculty included 10 members (five tenured, one tenure-track, and four instructors). Seven members were in Macomb and three in the Quad Cities. During fall 2014, the accounting faculty included 13 members (six tenured, four tenure-track, and three instructors). During the 2018-19 academic year, the program employed only one adjunct instructor. The use of adjuncts is limited to cover sabbaticals, leaves, or temporary administrative assignments. The CBT Dean also teaches a course each semester for the program. His background is accounting.

The Department's definitions of the AACSB classifications are in Appendix C of the Business Report, as are the definitions of participating and supporting faculty. All the accounting staff members (full-time and adjunct) meet the criteria for one of the AACSB categories.

The accounting faculty mix currently meets or exceeds the AACSB's guidelines for faculty sufficiency at both locations. Table A 9-1 summarizes the qualifications of the Accounting faculty. Faculty on both campuses are equally qualified. The current tenure and promotion system and new Merit Adjustment policy encourages faculty to maintain and improve their credentials except for Unit B.

The current full-time faculty in accounting consists of five females (50%). There is one Asian (10%). The Department actively promotes an inclusive educational environment and values diversity. The faculty aspires to become more diverse from a staffing perspective to reflect the ethnic mix of its students.

Professional Staff

Full-time individuals or units at the College or University level provide most professional services for the Department. The Business Report provides some details in Section 5. The Department has one full-time office professional in the Macomb. The Macomb staff is available to assist the QC faculty; however, the QC faculty generally use shared personnel at the Riverside Campus. In addition, faculty have support on both campuses from graduate assistants or student workers.

- Learning and Teaching

A. Assessment of Learning

1. Philosophy and Process

The accounting faculty view Assurance of Learning (AoL) as an opportunity to improve student learning. The AoL Models at both the undergraduate and graduate levels center on learning goals (see Appendices C and E), which are further defined by specific objectives. Breaking learning goals into specific objectives allows the faculty to measure student learning, use the measurements to manage the curriculum, and improve their teaching. AoL results for the undergraduate and graduate level MAcc appear in Appendices D and F respectively.

AoL is an ongoing, systematic process that provides solid, quantifiable evidence of the strengths and weaknesses within the accounting programs. It is not a device to monitor the performance of individual faculty members or student progress. The overriding goals are enhancement of the learning experience for the students and program improvement.

The Department has utilized a formal AoL Model for many years. The model involves the participation of all its stakeholders including faculty, the Department's Advisory Council, and student representatives. The Department utilizes an Assessment Committee to guide and oversee its AoL activities for both the undergraduate and graduate programs in accounting. The Assessment Committee provides leadership, monitors the administration of assessment devices, analyzes the data, and makes recommendations to the faculty, the Curriculum Committee, and the Accounting Advisory Council. The Advisory Council reviews the Assessment results and Curriculum committee recommendations each fall. The faculty incorporate their input in revising the AoL process and/or curriculum.

The accounting programs utilizes essentially the same AoL format as the CBT in order to directly measure student learning. The format involves five steps:

1. Select student learning goals and objectives that describe the desired knowledge, skills, and abilities of accounting graduates.
2. Distribute the goals and objectives throughout the curriculum to ensure sufficient coverage across the curriculum.
3. Develop and administer direct and indirect measures of the goals and objectives.
4. Analyze and report the results of the direct measures and any supporting indirect measures to the constituencies.
5. Utilize the results to assist the faculty in curriculum development and management as well as in program improvement.

The remainder of this section provides a detailed background on the Department's assessment process, activities, results, and outcomes and describes the undergraduate and graduate AoL Models. The section also contains a discussion of indirect measures and plans.

2. Background

The accounting faculty have utilized assessment for several decades. Initial efforts involved indirect measurement of student learning and program services such as placement. The Chair surveyed all graduating students (undergraduate and graduate). In addition, the Chair conducted an exit interview. The Department still conducts these surveys and interviews (see Appendix K).

In addition, the faculty periodically survey alumni and ask them to rate the programs learning goals in hindsight (also see Appendix K). The faculty use the survey results to complement the direct measures. However, the current models rely heavily on direct measures of student learning.

3. The Undergraduate AoL Model

After the last CIR, the faculty revisited established learning goals and objectives. In addition, the faculty developed a series of indirect measures and benchmarks for several the objectives. Since then, the faculty have adopted the model to include direct measures for all the learning objectives. The faculty administer the direct measures at least twice in each CIR period. The faculty widely accepts the process and view it as a mature system. (Please see the BB Accounting Assessment Cycle in Appendix F)

Since the last accreditation cycle, the Accounting faculty utilized the AoL process to manage curriculum changes, modify individual courses, establish outside assistance for students, change learning goals and objectives, and adjust the assessment tools. The following are a few examples:

- The faculty developed ACCT 445 (Financial Statement Analysis) as a cross-listed course with finance as a financial modeling class. Part of the rationale was to improve the critical thinking skills of the students. Accounting students perform poorly on the use of tools such as Excel and databases. The Advisory Board strongly recommended this type of course.
- The faculty reactivated ACCT 455 (Advanced Managerial Accounting) in part to improve the students' performance on the cost/managerial portion of the exit examination. The students have performed poorly in this area on recent examinations.
- The Department added upper-level tutoring labs in 2014 on both campuses. This was in response to unacceptable scores on the technical knowledge section of the exit exams. Scores have marginally improved in some areas.
- The Advisory Board has consistently emphasized the Excel skills as a part of the learning objectives. Faculty have increased the use of Excel along with Tableau in their classes.
- Beginning in the spring of 2018, virtual tutoring began that allows students to communicate online with a tutor. This provides tutoring services to students taking courses on either campus or online.
- CPA examination results are not a formal part of our AoL Model because of sampling and coverage issues. However, recent graduates of the program have done well on the examination, which is critical for building a culture of academic excellence.

During the evaluation period, the AoL Model for the undergraduate program was fully operational. Appendix D summarizes the undergraduate model. Appendix E summarizes results and follow-up activities.

During FY18 and FY19, the faculty assembled curriculum maps to ensure sufficient coverage of the technical accounting topics (Goal I) and document coverage to seek the IMA endorsement for the CMA examination. (See Appendices G and L)

Appendix E contains the latest report to the University Assessment Committee. It also summarizes our assessment activities, including short- and long-term responses to the results. The annual report holds the Department accountable to the University for their assessment program.

4. The Graduate AoL Model

The AoL Model for the MAcc program was designed using the same format and following the same five steps as the undergraduate model. The Department's Assessment Committee oversees the administration of the process. The Department as a whole and the Advisory Committee review the results. The Department also takes any formal action.

Appendix G contains a spreadsheet summary of the learning goals, assessment tools used, and benchmarks. Appendix H reports the results, and faculty reaction.

For most of the learning objectives, the MAcc students met or exceeded the benchmarks.

A few examples of actions taken by the faculty to areas found to need improvement (completing the loop) are as follow:

- Goal IV is restated to match research skills of graduates with the research skills used in the practice of accounting – Assessment results indicated that the courses required in the MAcc program emphasized academic research tools rather than those used in practice. The new Goal IV expects graduates to have the skills to navigate such sources of information, including the following:
 - o FASB Codification
 - o PCAOB Audit & Attestation Standards
 - o GASB Codification
 - o RIA/CCH Tax Services
 - o Internal Revenue Code
 - o Professional Codes of Conduct
- Adding ACCT 455G and ACCT 471G as alternative courses to meet the research report in response to the change in Goal IV
- Added ACCT 611 (Assessment in Accounting) to the MAcc required courses – ACCT 611 is a zero-credit course used to facilitate the gathering of assessment data for the degree. This new course removed some of the assessment gathering from core courses. Faculty teaching the core courses expressed concern about the time and grading requirements needed to administer the assessment tools. Some assessment activities remain in core courses.

5. Indirect Measures

Every undergraduate and graduate student is surveyed during their last semester using a standard form which asks them about their experiences at WIU with the various support functions and their opinions as to whether the learning goals were met. The survey also includes questions about their post-graduation plans and job placement. The Chair follows up the survey with an oral exit interview during which the students are encouraged to add to their survey responses.

Appendix I summarizes the students' responses relating to the learning goals Appendix I. The graduates gave high scores on all the learning goals except for computer skills. The faculty restated Goal II and took actions to improve scores in this area.

Average scores on the international business and recognition of diversity viewpoints were lower than most of the other learning goals. However, graduates in 2016 and 2017 rated these learning goals significantly higher compared to the graduates ten years ago.

6. Future Directions

The accounting faculty believe that the AoL Model has become institutionalized within the Department. The faculty have assessed all the undergraduate and graduate program objectives at least twice in the last five years and reacted to the results. Nevertheless, the faculty recognized the need for improvement. The accounting faculty through its Assessment Committee and with input from members of the Accounting Advisory Council developed a new AoL model in 2017. Based on AoL results, the faculty consulted with its stakeholder to propose that the undergraduate and graduate curriculum undergo significant revisions. Appendix M includes the proposed revisions. If approved those changes would become effective for the fall 2020 semester.

8. Academic and Professional Engagement

In fall 2018, the faculty in the Department of Accounting and Finance reevaluated the traditional areas of professional activities (teaching, research, and service) emphasizing their impact on the Department's stakeholders. The resulting revised impact statement is in Appendix B. In addition to impact, the faculty embedded innovation and engagement in the statement. Faculty and students were responsible for reaching the selected impacts.

A. Student Academic and Professional Engagement

Student engagement occurs most often through student professional organizations and internships. Through their organizations, students interact with professionals who serve as guest speakers and participants in seminars and panels. All of the accounting student groups sponsor field trips to business and government organizations where the students are able to interact with professionals. Many groups also participate in competitions that simulate real-world problem solving. Students also have the opportunity to engage with the broader community through club-sponsored service projects. Table A1-2 summarizes student involvement in the business groups and service projects on the two campuses for the 2018-2019 academic year.

Internships provide obvious opportunities for students to engage with professionals. Returning interns are a rich source for innovation in the classroom and for curriculum improvement. Table A1-3 lists the internship enrollments in accounting for the last five years.

The Department also has an obvious impact on employers through the graduates of the Accounting programs. Table A1-4 summarizes the placement of the 2018-2019 graduates. The placement rate for the MAcc graduates was 17 out of 17 (100%). The majority of them accepted positions in public accounting.

At the time of graduation, 72.7% of the bachelor degree graduates reported employment. The most common positions were in industry (28.1%) and graduate school (28.1%). Public accounting was the career choice for 18.8% of the employed graduates.

Table A1-5 lists the companies and firms that interviewed on both campuses during the fall 2018 recruiting season. Prospective employers utilize Career Services to coordinate their interviews for both campuses. Some firms and companies prefer to interview in the Department offices.

B. Faculty Qualifications and Engagement

The CBT is committed to supporting the success of their faculty and ensuring that their activities help the CBT fulfill its mission.

Table A9-1 summarizes the intellectual contributions (ICs) of the individual faculty—both full-time and adjunct. The table illustrates that the majority of faculty are involved in scholarly activities, and a healthy mix of faculty are involved in the practice of accounting in the areas in which they teach. This table also indicates that the Department is committed to faculty who are involved in activities outside of the classroom to engage their students and interact with professionals. Participating faculty generate nearly all the credit hours generated by the Department.

Table A9-2 further illustrates the deployment of well-qualified faculty at both the undergraduate and graduate levels. The undergraduate program is staffed with both scholarly oriented faculty (SAs and SPs) and faculty oriented toward practice (PAs and IPs). SA faculty teach most of the courses in the MAcc program. An exception is in the area of auditing/fraud. Lisa Ludlum is the best-qualified faculty member in that area. She

worked for over ten years as an auditor and audit manager for McGladrey CPAs. She is also ABD from Kennesaw State University.

Table A9-3 analyzes faculty ICs to measure the quality of their efforts. The table lists the types and number of ICs in each category. The faculty produced a healthy mix of contributions. In Table A2-1, the ICs are further broken down into the categories of basic, applied, and pedagogical research. The accounting area totals reflect the Department's mission, which emphasizes applied and pedagogical research.

Table A1-1 summarizes the faculty efforts to meet the expected outcomes listed in the impact statement. One can evaluate to some extent faculty engagement with professionals, the University, and the local community using the table. Measuring impact outcomes is new to the Department and the CBT. Some metrics are traditional in nature and available from current data. Other measurements of impact are under development.

Accounting Standard A6 requires that the Department, as a whole, have faculty with professional certifications, qualifications, and experiences. The Department deploys faculty with these credentials to support the mission. By cross-referencing the information below with the data in Table A9-1, one can see that faculty who are significantly involved with the practice of accounting are teaching on both campuses and at the undergraduate and graduate levels. The following is an abbreviated description of how each faculty member contributes to the Department's efforts to adhere to Standard A6:

Ahl, Anita

- *Professional Certification:*
Registered CPA, State of Illinois
- *Prior Experience:*
Caterpillar, Inc. – Accountant
- *Current Experience*
Trust Accountant

Coe, Martin

- *Professional Certifications:*
Licensed CPA, State of Illinois
Certified Management Accountant
Chartered Global Management Accountant
Certified Government Financial Manager
Certified Information Systems Auditor
Certified Information System Manager
Certified ISO/IEC
27001 Lead Auditor
- *Prior Experience:*
Utility Accountant
Industry accounting
- *Current Experience:*
Vistabon (accounting firm) – President
- *Applied Publications:*
The CPA Journal
- *Professional Organizations:*
ICPAS (Local Chapter President)
Information Systems Audit and Control Association (Certification Officer)
IMA (Local Chapter President)

Elfrink, John

- *Professional Certification:*
Registered CPA, State of Illinois
- *Prior Experience:*
Public Accountant – Office manager
Board of Directors – Trucking firm
Small Business Consulting
- *Current Experience:*
Interim Dean of the CBT
- *Professional Organizations:*
Missouri Society of CPAs

Ford, Amy

- *Professional Certifications:*
Registered CPA, State of Illinois
CMA
- *Prior Experience:*
McGladrey – General Services Supervisor
- *Current Experience:*
Mellinger Foundation – Consultant
- *Applied Publications:*
CMA – Examination questions
- *Professional Organizations:*
Institute of Management Accountants

Hunt, Steven

- *Professional Certification:*
Registered CPA, State of Illinois
- *Prior Experience:*
Associated Regional Accounting Firms – CPE Manager
Ernst & Ernst – In charge/staff
 - *Current Experience*
Carnie Cap, Inc.-CFO

Ludlum, Lisa

- *Professional Certifications:*
Licensed CPA, State of Illinois
CMA
CIA
- *Prior Experience:*
McGladrey – Director of Audit Services
- *Current Experience:*
Systems Consulting
Pro-bono services for non-profit organizations
- *Professional Organizations:*
AICPA
ICPAS

McGarry, Jennifer

- *Professional Certification:*
Licensed CPA
- *Prior Experience:*
Public accounting
- *Current Experience:*
- Public accounting
- Professional Organizations
IMA (Local Chapter Treasurer)
Iowa Society of CPAs
AICPA

Pryor, Charles

- *Prior Experience:*
Small business owner
- *Applied Publications:*
CPA Journal

Westen, Cheryl

- *Professional Certification:*
Registered CPA, State of Illinois
- *Prior Experience:*
McGladrey – Staff auditor
Banking – Accounting manager
WIU – Accountant
- *Current Experience:*
Real Estate Company – Accountant

Woodruff, Gregg

- *Professional Certification:*
Registered CPA, State of Illinois
- *Prior Experience:*
Grocery store – Owner
- *Current Experience:*
Internship Coordinator
Department Chair
- *Applied Publications:*
Journal of Taxation of Investments
- *Professional Organizations:*
AICPA
IMA
Illinois Society of CPAs
NABA

Yoon, Soon Suk

- *Professional Certification:*
CPA, State of Wisconsin
- *Prior Experience:*
Korean Company – Capital Budgeting Manager
- *Current Experience:*
Considered an international expert in IFRS
- *Applied Publications:*
Korean textbooks

The Department recognizes that the accounting area needs to maintain close ties with practitioners because of its link to specific professions such as public accounting. Opportunities are abundant at the QC campus, and the faculty there take advantage of those opportunities. Engagement in Macomb is more of a challenge. Nevertheless, most of the faculty remain close to the profession. Funding for travel is normally only given for paper presentations. The University does not allow reimbursement for individual professional dues from either operating or foundation funds. This limits interaction with the profession to some extent, especially in Macomb.

9. Programs of Distinction

A. Signature Programs

In order to highlight programs of note at WIU, the University instituted the Signature Program project in 2010. The purpose of the project was to draw attention to noteworthy areas to increase enrollment and support from alumni and the state for these programs. To further advance these programs, the majors selected receive extra funding for unique projects and special recognition in University promotional material. Of the 66 undergraduate and 37 graduate programs at WIU, only 12 have earned this recognition. Accounting is one of four programs housed in the College of Business and Technology.

- The CPA Project

The CPA Project is a key innovation for Western Illinois University. It has gained recognition and support from the AICPA, the Illinois Board of Examiners, public accounting firms, and major corporations. While we conducted a dress rehearsal in 2018-2019, we are pleased to have our first cohort of CPA Project Scholars and CPA Project Volunteers this academic year. Our goal is to make it possible for students to complete their CPA examination by the end of the last master's level graduate courses in the MAcc program.

- The CMA® Project and the IMA Endorsement

The accounting faculty have worked to increase educational opportunities and value for our students. The CMA® Project is designed to provide students the opportunity to prepare for and complete the CMA exam while completing their undergraduate accounting degree. To this end, the faculty reviewed and verified that our curriculum provides the content needed to pass the CMA exam. On behalf of the accounting program, the faculty earned the IMA endorsement.

Key employers are demanding more high achieving students be prepared to join their firms and entities. The CPA Project and the CMA® Project provide our students with the unique opportunity to complete both the undergraduate and master of accountancy degrees and graduate with their CMA and CPA exams successfully completed.

- Internships

Internships that provide opportunities for both professional learning and practical experience are a priority in the Department. Student organizations led by outstanding faculty advisors devote thousands of hours to outreach and community service. Accounting student organizations are key partners in the effort to provide an enhanced learning environment and serve the Department's stakeholders. Working to promote retention, recruitment, professional interaction, outreach, and alumni relations, the student organizations provide the proving grounds for developing student leaders while furthering the Department's strategic initiatives.

- Scholarships

The alumni are successful and recognized for their professional achievements. The Accounting alumni give back to the University by serving on the President's Advisory Board and the CBT's National Advisory Board. Accounting students receive excellent support from alumni and friends, receiving over \$80,000 in scholarships each year. With over \$1,000,000 in endowed funds, the accounting program is one of the University's academic programs enjoying significant alumni support.

- Demand

The demand for the Accounting undergraduate program has declined in the last couple of years following national trends and the overall drop in freshmen students at the University. Graduate majors and minors have held more or less in the same range. The fall 2019 MAcc class is the largest in at least the last 20 years (28).

Year	BB in Accounting	Accounting Minors	MAcc
2014	301	35	20
2015	300	40	20
2016	294	36	22
2017	281	42	26
2018	248	33	20

B. Student Organizations

Perhaps the most unique quality of the accounting program is the strength of the student organizations. Below is a list of activities and awards earned by three of five accounting student groups.

Beta Alpha Psi

Beta Alpha Psi (BAP), the Zeta Beta Chapter (Macomb) has earned superior chapter status for 30 consecutive years. It has also won the Gold Challenge Award for being one of the ten best superior chapters in the country during the 2018-19 academic year. It engages in seven primary service activities for the University and community:

- Assists with student retention by offering free tutoring services for Principles of Accounting students
- Engages in outreach and recruiting by hosting the Accounting Challenge for high school students
- Hosts an annual Alumni Golf Outing – 2019 was the 13th consecutive year for the event.
- Promotes professional interaction by annually sponsoring Meet the Firms and other recruiting events – They also conduct a professional speaker series which brings presenters to campus approximately 12 times per year.
- Contributes services to the Macomb community with such activities as working at the Kiwanis’s Pancake Days

Kappa Chi

Under the leadership of Marty Coe, the Quad Cities students formed the Kappa Chi chapter of BAP. The chapter participates in the following:

- Hosts a professional speaker’s series
- Engages regularly in environmentally oriented community service

The Society of Accountancy

The Society of Accountancy (SOA), led by Steve Hunt, provides professional development and community service opportunities for students on the QC campus.

SOA

- hosts an annual etiquette dinner.
- conducts an annual trip to the Federal Reserve.
- hosts a fall career fair in the Quad Cities.
- works in the Volunteer Income Tax Assistance (VITA) program:
 - VITA volunteers have prepared income tax returns for over 300 low-income and senior citizens annually for the last nine years.

The Accounting student organizations hosted 56 professional or career-oriented presentations in the 2018-2019 academic year. They also participated in 13 service projects. This represents a typical year for the accounting student organizations.

C. Graduate Demand

The further evidence of the strength of the program is by the demand for its graduates:

- Over 40 different employers regularly participate in the Meet the Firms and career fair recruiting events combined.
- The accounting program is one of ten programs at universities nationally listed as a core program for recruiting by the following companies:
 - Caterpillar
 - John Deere
 - RSM (McGladrey)
- Other firms that have increased their recruiting at WIU include the following:
 - Clifton Larson Allen
 - Illinois Auditor General's Office
 - Accenture
 - Grey Hunter Stenn
 - Dot Foods
 - Deloitte

D. Alumni Recognition

Alumni who are recognized by the CBT and WIU for success in their careers are often Accounting graduates such as the following:

Accounting Alumni Named as Distinguished University Alumni

- Laura Janus, Spring 2012
- Thomas Nardi, Spring 2010
- Samuel Oliva, Spring 2008
- Michael P. Kelly Spring 2005
- Alfred D. Boyer, Spring 2004
- Nancy Pechloff, Spring 1999

Accounting Alumni Named as Outstanding Alumni for the CBT

- Holly Deem, 2013
- Steve Larson, 2008
- Samuel Oliva, 2003
- Thomas Nardi, 2002
- Marcus Sipolt, 2001
- Alfred D. Boyer, 1999
- Mike P. Kelly, 1990
- Nancy Pechloff, 1987

Accounting Alumni Serving on the University President's Advisory Board

Accounting Alumni Serving on the CBT's National Advisory Board

- Laura Janus
- Steve McCann
- Scott Rupp

Honorary Doctorate from WIU

- Sam Oliva

10. Consultative Review

The accounting unit seeks your consultative feedback for the following non-accreditation related topic(s).

During this CIR review period, the accounting programs have sought to innovate in the face of adverse externalities. We have actively chosen to increase educational opportunity, access, and excellence. This includes striving to enhance our collegial academic environment to build a more welcoming and accepting learning community. Choices and actions completed include:

- 1) The CPA Project was created over a three-year period with our first cohort matriculating during FY 2020. We have created the CPA Project to address undergraduate retention rates among first generation and minority students and to increase minority student enrollments in the graduate programs with the goal of removing barriers to their entering professional accounting with completed CPA examinations.
 - a. A review of Appendix A reveals that the accounting programs student participants have become increasingly diverse. The tables' data suggests that we have work to do to improve graduation rates for our minority students. This was one of two sets of key factors driving the creation of the CPA Project. The Illinois CPA Society, NASBA, and the AICPA combined to present a second set of facts in the spring of 2016 that drew our attention to the shortage of CPA candidates and factors inhibiting minority candidate participation.
 - b. Appendix B provides a brief explanation for and history of the CPA Project.
 - c. Given that the CPA Project is still a pilot project, we request that you review the CPA Project and offer suggestions for improvement.
- 2) During the last several years, the accounting student body has changed. Increasingly our students work challenging hours, are on active duty, or secure internships during the fall and spring semesters. These changes challenge our students' access to the accounting programs.
 - a. To address our students' educational access challenges, the accounting faculty have developed and made available on-line versions of both the undergraduate and master's level accounting programs. The undergraduate on-line program became available in the fall term 2018 and the graduate program become available in the fall 2019 term.
 - b. The University has a well-established area to encourage classroom innovation, the Center for Innovation in Teaching and Research (CITR). While the CITR has done an excellent job of providing services for the classroom, especially assistance with new technologies for teaching, the accounting faculty look to you learning the best practices employed your institutions and others that have adopted the 2018 standards.
 - c. Finally, the faculty also hope that some of the Department's practices will assist other programs address challenges while transitioning to the new 2018 standards.

Table A1-1
Faculty Contributions to Expected Outcomes
2014-2019

Five- Year Summary (see Impact Statement)													
Accounting & Finance Department's Accounting Faculty	1- D Pedagogical ICs	1- E Student/ Faculty ICs	2- B Professional Interaction	2- C Applied ICs	2- D Membership in Professional Organization	3- A Basic ICs	3- B Offices Held in Academic Organizations	3- C Services to Academic Organizations	4- A Offices Held at WIU	4- B External Grants	5- A Offices Held in Service Organizations	5- B Community Service Provided	Citations Last 5 Years (Anytime)
Ahl, Anita		5	Y									Y	
Coe, Martin	5	3	Y	7	Y		Y		Y	1	Y	Y	11(53)
Elfrink, John	1	2	Y		Y		Y	Y	Y		Y	Y	170(889)
Ford, Amy	5	4	Y						Y			Y	
Hunt, Steven	7	3	Y		Y			Y	Y			Y	38(257)
Ludlum, Lisa		2	Y	1	Y							Y	
McGarry, Jennifer		1	Y		Y				Y		Y	Y	
Pryor, Charles		2		2		6					Y	Y	7(7)
Son, Inman	2		Y										
Westen, Cheryl		6	Y						Y			Y	
Woodruff, Gregg	2	7	Y	6	Y				Y	2			9(14)
Yoon, Soon Suk	3	11		13		5		Y			Y	Y	406(792)
Totals	25	46	83.3%	29	50%	11	16.7%	25%	58.3%	3	41.7%	83.3%	641(2,012)

Table A1-2
Accounting Student Organizations:
Activities and Membership 2018-2019

Organization	Engagement Activities	Service Activities	Members
Beta Alpha Psi – Macomb	27	4	17
Beta Alpha Psi – QC	7	1	10
NABA	3	3	10
SCIMA – Macomb	12	1	15
Society of Accountancy – QC	7	4	42
Totals	56	13	94

Table A1-3
Accounting Internships
2014-2019

Major	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Accounting	13	16	19	18	17
MAcc	10	13	11	14	10
Totals	23	29	28	32	27
% of Jr./Sr. Acct Students	9.7%	13.5%	13.8%	12.2%	14.8%
% of Eligible MAcc Students	50.0%	61.9%	50.0%	53.8%	50.0%

Table A1-4
Accountancy Student Placement

Student Placement Rates

Student placement rates for the five-year CIR period follow:

5-Year Placement Summary Graduate and Undergraduate Programs															
Graduate Program													Seeking	Seeking	Seeking
Fiscal Year	Seeking	Not Seeking	Public	Industry	Govt.	Grad School	Self-Employed	At Grad Date	Within 3 Months	Within 6 Months	No Information	Not Employed	Grad Place %	3 Month Place %	6 Month Place %
FY 2019	15	2	5	7	3			10	5		2		66.67%	100.00%	100.00%
FY 2018	17	0	6	7	2			11	3	1	1	1	64.71%	82.35%	88.24%
FY 2017	11	1	5	5	1			10	1			1	90.91%	100.00%	100.00%
FY 2016	10	2	2	6	2			9	0	1		2	90.00%	90.00%	100.00%
FY 2015	13	1	6	7			1	6	3	4			46.15%	69.23%	100.00%
Totals	66	6	4	32	8	0	1	46	12	6	3	4	71.69%	88.32%	97.65%
Undergrad Program															
FY 2019	31	15	6	18	2	18	2	21	5	3	3	2	67.74%	83.87%	93.55%
FY 2018	32	17	6	22	2	14		21	7	2	3	2	65.63%	87.50%	93.75%
FY 2017	29	23	4	20	3	17		22	2				75.86%	82.76%	82.76%
FY 2016	36	12	9	20	3	10		24	3	5			66.67%	75.00%	88.89%
FY 2015	33	19	11	13	4	10	1	19	5	4	3	5	57.58%	72.73%	84.85%
Totals	161	86	36	93	14	69	3	107	22	14	9	9	66.69%	80.37%	88.76%

Table A1-5
Entities Participating in Recruiting Events Fall 2018

Entity Name	Meet the Firms Macomb Campus	Quad Cities Career Fair	University Fall Career Fair Macomb Campus	Macomb Campus Interviews	Quad Cities Interviews
* Accenture	√				
* AccountempsOffice Team		√			
* ADM			√		
AeroTek		√			
Agrigold			√		
Agventure				√	
Allendale Associations			√		
Ambit Energy			√		
American National Insurance			√		
American Red Cross Blood Services			√		
Anixter		√			
APAC		√			
Association of Fund Raising Professionals		√			
Bartlett and Company			√		
Blain Supply			√		
Caterpillar/All			√	√	
Cargill Meat Solutions			√		
* Caterpillar/Accounting	√	√		√	
* Caterpillar/Revenue Management	√	√			
* Central States Funds	√				
Chaddock			√		
Cintas Corporation		√			
* CliftonLarsonAllen	√			√	
Colony					
Consolidated Electrical Distribution			√		
Continental Fire Sprinkler			√		
* CPA Associates	√	√		√	
DHCU Community Credit Union		√			
* DOT Foods	√		√	√	
D.R. Horton			√		

Entity Name	Meet the Firms Macomb Campus	Quad Cities Career Fair	University Fall Career Fair Macomb Campus	Macomb Campus Interviews	Quad Cities Interviews
Enterprise Holdings			√		
Exelon Generation		√			
Federal Bureau of Prisons			√		
* FS GROWMARK	√			√	
* Grey Hunter & Stenn, LLP	√				
Hartung Brothers				√	
*H&R Block		√			
Heartland Dental			√		
Horace Mann			√		
* HNI/HON/Allsteel	√	√	√	√	
H.T. Associates Inc.			√	√	
Illinois Army National Guard		√			
Illinois CPA Society	√			√	
Illinois Department of Transportation		√			
* Illinois Office of the Auditor General	√				
Iowa 80 Group		√			
* John Deere	√	√	√	√	√
Jumer's Casino & Hotel		√			
Keller Williams Realty		√			
Knapheide Man. Co.			√		
Leopardo Companies			√		
Madison Construction			√		
McCarthy Improvement Company		√			
* McGladery, LLP	√	√		√	√
McLaughlin Body Company		√			
Marine Officer Selection Office			√		
Modern Woodmen of America		√			
Monsanto			√	√	
* Northwestern Mutual	√	√	√	√	
NTN Bower		√	√		

Entity Name	Meet the Firms Macomb Campus	Quad Cities Career Fair	University Fall Career Fair Macomb Campus	Macomb Campus Interviews	Quad Cities Interviews
Olympic Steel, Inc.		√			
Pella Corporation			√		
Penske Leasing			√		
Pizza Solutions		√			
Prime Inc.			√		
* Primerica	√	√		√	
Renishaw Inc.		√			
RL Truckload Services		√			
Roquette America			√		
* Sikich, LLP	√				
Sogeti USA			√		
* Spectrum Brands			√		
* State Farm			√	√	
TEK Systems			√		
The Arc of the Quad Cities		√			
UniQue Personnel Consultants			√		
United Way of Quad Cities		√			
UPS		√			
U.S. Army			√		
U.S. Air Force			√		
U.S. Navy		√	√		
* U.S. Social Security Administration	√				
Vector Marketing			√		
Vizient		√			
Von Maur		√	√		
* WestPoint Financial Group			√		
Winfield Solutions				√	
Totals	18	36	44	18	2

* Firms that were specifically recruiting Accounting majors for accounting functions. Other entities were recruiting all majors.

Note: Firms selling services to students or recruiting for graduate school are not included.

Table A 2- 1 Intellectual Contributions of the Accounting Academic Unit

Part A: Five- Year Summary of Intellectual Contributions												
	Portfolio of Intellectual Contributions*			Type of Intellectual Contributions								
	Basic or Discovery Scholarship	Applied or Integrative/ Application Scholarship	Teaching and Learning Scholarship	Peer- Reviewed Journals	Research Monographs	Academic/ Professional Meeting Proceedings	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Type Selected by the Accounting Academic Unit	Percent of Faculty Producing Intellectual Contributions**
Accounting Faculty Total	6	22	24	18		18	3	3		5	5	72.3
Percent by Category	11.5	42.3	46.2	34.6		34.6	5.8	5.8		9.6	9.6	
Macomb Faculty	6	15	11	9		13	2	3		5	5	
Quad Cities Faculty	0	7	13	9		5	1					
Part B: Alignment with Mission, Expected Outcomes, and Strategy												
See Section 4, Part C.												
Part C: Quality of the Five- Year Portfolio of Intellectual Contributions												
See Table A9-3 and Table 2-2 in the Business Report.												
Part D: Impact of Intellectual Contributions												
See discussion in Section 1 and Table A1-1.												

** The table contains only contributions by faculty members from the 2018-19 academic year and only includes contributions during their tenure at WIU. Items co-authored within the Department listed only once.

**Includes only full-time faculty members.

Table A6 Assignment of Faculty to Teach Accounting Courses in All Degree Programs within the Accounting Academic Unit during the Most Recent Academic Year

All Accounting Courses Taught ⁵	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year ⁶	Comments
Undergraduate Program				
Special Note CS 101 and CS302 Are not accounting courses. They are business core courses that are provided by the School of Computer Science	Masters of Computer Science	<u>Microsoft Suite</u> <u>Excel and Access</u>		CS 101 introduces students to basic computer theory and the use of common software programs CS 302 introduces students to Excel and Access for data management and analysis. Students use spreadsheets for forecasting (experience curves for curvilinear models and OLS regression for linear models. Students use a linear programming add-on to spreadsheets for optimizing product mix decisions in the presence of multiple constraints. Lastly, students complete a major case in which they use Excel spreadsheets to complete many integrated calculations.
Undergraduate Program	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
ACCT 200 Introduction to Accounting	IP Status		Amy Ford SP	This course is a service course for the Department of Engineering and Technology
ACCT 201 Principles of Financial Accounting	IP Status	<u>Excel</u> Computer based testing and or algorithmic problems	Anita Ahl IP Amy Ford SP Cheryl Western IP	Present value calculations for Bond Pricing Amortization schedule for installment Loan
Undergraduate	List Minimum	List Current or	List All Faculty	Comments

Program	Qualifications or Credentials for Faculty Assignment to Each Course	Emerging Technology Deployed in Each Course	Assigned to Teach this Course for the Most Recent Academic Year ⁶	
Undergraduate Program	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year ⁶	Comments
ACCT 202 Principles of Managerial Accounting	IP Status	<u>Excel</u> Computer based testing and or algorithmic problems	Anita Ahl IP Amy Ford SP Lisa Ludlum IP Dr. Jennifer McGarry SA Cheryl Westen IP	Present value calculations for Capital Budgeting
ACCT 307	IP Status	<u>Excel</u> integration:	Amy Ford SP	This is a deficiency course for graduate students in the MBA program Amortization schedule for installment Loan
ACCT 341 Intermediate Accounting I	IP status with significant professional experience or SA	Use of <u>SEC Edgar</u> database to compare various companies <u>FASB Accounting Standards Codification</u>	Dr. Steven Hunt SA Dr. Soon Suk Yoon SA	
ACCT 342 Intermediate Accounting II	IP status with significant professional experience or SA	Use of <u>SEC Edgar</u> database to compare various companies <u>FASB Accounting Standards Codification</u>	Dr. John (Jack) Elfrink SA Dr. Steven Hunt SA	
ACCT 351 Management Accounting	IP status with significant professional experience	<u>Excel</u>	Dr. Jennifer McGarry SA Dr. Charles Pryor SA	As directed in publisher course homework
ACCT 371 Principles of Taxation	IP status with significant professional experience or SA	IRS VITA Training <u>CCH Tax Network</u> <u>RIA- Checkpoint</u> <u>Intuit ProConnect Tax Online</u>	Dr. Jennifer McGarry SA Dr. Gregg Woodruff SA	Research primary source law for tax memo preparation Prepare tax returns using software to compare with a manually prepared tax return
Acct 420 Internship in Accounting	IP status	Proprietary software and information systems	Dr. Gregg Woodruff SA	Technology employed is employer dependent
Acct 421 Independent Study in Accounting	IP status and specialized knowledge in the subject area for the independent study.		Dr. Martin Coe SA Lisa Ludlum IP Dr. Soon Suk Yoon SA	A teaching faculty member and Dr. Woodruff must approve independent studies. Independent Studies

				Provided Dr. Martin Coe 2 Lisa Ludlum 1 Dr. Soon Suk Yoon 1
Undergraduate Program	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
Undergraduate Program	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
Acct 441 Advanced Financial Accounting I	IP status with significant professional experience or SA	<u>FASB Accounting Standards Codification Professional View Governmental Accounting Research System (GARS) and SEC Edgar</u>	Dr. Martin Coe SA Dr. Inman Song SA	Students prepare a research case to identify prospective business combinations to prepare prospective consolidated balance sheets at acquisition. Students prepare a research paper comparing and contrasting IFRS with GAAP
ACCT 442 Advanced Financial Accounting II	IP status with significant professional experience or SA	<u>FASB Accounting Standards Codification Professional View Governmental Accounting Research System (GARS) and SEC Edgar</u>	Dr. Martin Coe SA Lisa Ludlum IP	
ACCT 445/FIN 445 Financial Modeling and Analysis	IP	<u>Excel</u> <u>Stock-Analysis-on.net</u> and <u>finance.yahoo.com</u>	Dr. Peppi Kenny SA	Case based course focused on the Analysis and Use of Financial Statements Data Collection
ACCT 451 Accounting Systems and Control	IP status with significant professional experience or SA	<u>Microsoft Access</u> <u>Sage 50 or</u> <u>Microsoft Dynamics</u> <u>Tableau</u>	Dr. Martin Coe SA Lisa Ludlum IP	Database Assignment Accounting systems practice set Data Analytics Case

ACCT 455 Advanced Management Accounting	SP	<u>Prometric exam emulation software</u> <u>Excel and data visualization software</u>	Amy Ford SP	Simulate the CMA exam experience Students: make forecasts, integrate business statistics techniques, manage/combine data, and perform visual analytics, use interactive data visualization to analyze data
ACCT 457 Fraud Examination	IP	ACL Audit Software Tableau	Dr. Martin Coe SA Lisa Ludlum	Fraud detection using data analytics
ACCT 471 Advanced Federal Taxation	IP status with significant professional experience or SA	CCH Tax Network Database RIA- Checkpoint Database	Dr. Jennifer McGarry SA Dr. Gregg Woodruff SA	Students
ACCT 480 Financial Auditing	IP status with significant professional experience or SA	<u>ACL</u> ; <u>SEC Edgar</u> <u>Excel</u> <u>Confirmation.com</u> (third-party electronic confirmation service provider)	Dr. Steven Hunt SA Lisa Ludlum IP	Generalized audit software Research Public Company filings and Enforcement releases (AAERs)
ACCT 499 (Zero Credit) Accounting Assessment	IP		Dr. Gregg Woodruff SA	For students matriculating beginning fall 2018
Master of Accountancy Program	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year⁶	Comments
ACCT 442(G) Advanced Financial Accounting II	IP status and significant professional experience or SA		Dr. Martin Coe SA Lisa Ludlum IP	
ACCT 445(G)	SA	<u>Excel</u>	Dr. Peppi Kenny SA	Case based course focused on the Analysis and Use of Financial Statements
ACCT 457(G)	IP status with significant professional experience or SA	<u>ACL Audit Software</u> <u>Tableau</u>	Dr. Martin Coe SA Lisa Ludlum IP	
ACCT 471(G)	IP status with significant professional experience or SA	<u>CCH Tax Network</u> Database <u>RIA- Checkpoint</u> Database	Dr. Gregg Woodruff SA	
ACCT 537	SA	<u>Excel</u>	Dr. Soon Suk Yoon SA	
ACCT 540	SA	<u>Excel</u>	Dr. Soon Suk Yoon SA	
ACCT 551	SA	<u>Excel</u>	Dr. Charles Pryor SA	Forecasting Linear Regression Curvilinear Modeling Optimization with Constraints

ACCT 580 Advanced Auditing	IP status and significant professional experience	<u>ACL</u> : Generalized audit software <u>SEC Edgar</u> <u>Excel</u> <u>Confirmation.com</u> (third-party electronic confirmation service provider)	Lisa Ludlum IP	Data visualization Research Public Company filings and Enforcement releases (AAERs)
ACCT 611 Graduate Outcomes Assessment	IP	ILCPA Ethics Exam Major Field Test	Gregg Woodruff SA	These represent two of three Departmental Assessment Instrument used in this course
ACCT 620 Accounting Internship	IP	Proprietary software and information systems	Gregg Woodruff SA	Technology employed is employer dependent
Graduate Accounting Course supporting the MBA program				
ACTG 547	SA	<u>EDGAR</u> database and <u>Excel</u>	Dr. Charles Pryor SA	Financial Statement Analysis/Interpreting Ratio Analysis

⁵ List all accounting courses offered by the Accounting Academic Unit, organized by Undergraduate, Specialized Master's and Doctoral Degree Programs. Add rows to include all courses taught within each degree program.

⁶ Vita should be available upon request by peer review team

TABLE A9-1

Faculty Sufficiency and Qualifications Summary 2018-
2019 Academic Year

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the Unit	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P)	Supporting Faculty Teaching Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Ahl, Anita	2013	MS, 1999	24		UT				100		CPA, Consulting
Coe, Marty (QC)	1993	PhD, 2013	21		UT, GT	100					3 PRJs (Cases) 8 Other ICs 1 External Grant
Elfrink, John	2006	PhD, 1987	6		UT ADM		25				1 PRJs Journal Editor Dean

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the Unit	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P)	Supporting Faculty Teaching Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Ford, Amy	2006	MAcc, 2002	24		UT,			100			Consulting Professional Exam Contributions Certification Webinars
Hunt, Steve (QC)	1998	PhD, 1991	18		UT	100					5 PRJs 2 Presentations
Ludlum, Lisa	2012	ABD	24		UT, GT				100		CPA, Consulting
McGarry, Jennifer (QC)	2013	DBA, 2018	21		UT GT	100					New DBA 1 PRJ
Pryor, Charles	2008	PhD, 2008	21		UT, GT	100					3 PRJs 5 Proceedings
Song, Inman	2018	PhD, 1986		6	UT	25					Board Member Samsung Industries Numerous Publications prior to WIU 2 Textbooks
Westen, Cheryl	2001	MBA, 2000	21		UT						Business Owner Professional Certification BAP Advisor

Faculty Portfolio			Faculty Sufficiency		Normal Professional Responsibilities	Percent of Time Devoted to Mission for Each Faculty Qualification Group					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the Unit	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P)	Supporting Faculty Teaching Productivity (S)		Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
Woodruff, Greg	2001	PhD, 2003	6		UT, GT, ADM	100					2 PRJs 2 External Grants 4 Presentations Chair
Yoon, Soon Suk	2012	PhD, 1987	18		UT, GT	100					5 PRJs 3 Textbooks 8 Presentations
Total Accounting			204	6		625	25	100	200		
Total QC			60	0		300	0	0	0	0	

Faculty Sufficiency Indicators:

- Overall: $P/(P+S) \geq 75\%$
By Discipline, Location, or Program: $P/(P+S) \geq 60\%$

Faculty Qualifications Indicators:

- Minimum SA: $(SA)/(SA + PA + SP + IP + O) \geq 40\%$
- Minimum SA + PA + SP: $(SA + PA + SP)/(SA + PA + SP + IP + O) \geq 60\%$
- Minimum SA + PA + SP + IP: $(SA + PA + SP + IP)/(SA + PA + SP + IP + O) \geq 90\%$

40% Rule Total	625/950 = 65.8%
40% Rule Macomb	325/650 = 50.0%
40% Rule QC	300/300 = 100%
60% Rule Total	750/950 = 78.9%
60% Rule Macomb	450/650 = 69.2%
60% Rule QC	300/300 = 100%
90% Rule Total	950/950 = 100%
90% Rule Macomb	650/650 = 100%
90% Rule QC	300/300 = 100%
Percent Participating Total	204/210 = 97.1%
Percent Participating Macomb	144/150 = 96.0%
Percent Participating QC	60/60 = 100%

Table A9-2
 Deployment of Participating and Supporting Faculty by
 Qualification Status in Support of Degree Programs
 2018-2019 Academic Year

Percent of Teaching (Measured by Contact Hours)						
	Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	Total
Bachelor's*	46.9	3.1	10.9	39.1	0	100
MAcc**	71.4	0	0	28.6	0	100

*Includes all of the undergraduate accounting courses except ACCT 200 and 307, which are not available to accounting majors. "G" courses are available to undergraduates and graduates and are included in both the bachelor's and MAcc categories.

**Includes the 400G-, 500- and 600-level courses offered in Accounting excludes ACCT 547, which is not available to MAcc students.

Table A9-3*
 Analysis of the Quality of Intellectual Contributions in
 Accounting – Five-Year Summary

Characteristics	Number
Traditional peer-reviewed journal articles	18
Presentations at AAA–Regional Meeting	4
Presentations (Refereed)	14
Presentations (Invited)	5
Grants (Peer-reviewed)	3
Textbooks	3
Professional examination review material	5

*Multiple authored Department items included only once and only includes items contributed while employed at WIU.

Appendix A Diversity in Accounting Programs

The Accounting program's ten-year diversity statistics for undergraduate enrollment and conferred degrees follow.

Undergraduate Accounting Enrollment by Year and Race/Ethnicity	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018
White	220	190	182	195	200	198	178	175	171	154
Black	26	30	37	43	34	53	66	62	59	45
Hispanic	11	13	18	20	21	26	28	24	18	24
Asian	8	7	7	4	5	3	7	4	6	6
American Indian	1	-	-	-	-	-	-	1	-	1
Other/unknown	13	9	8	14	11	10	4	7	7	5
Pacific	1	1	1	1	-	-	-	-	-	-
Foreign	8	8	3	4	2	5	9	9	13	7
Two or More*	4	3	5	4	5	6	8	12	7	6
TOTALS	292	261	261	285	278	301	300	294	263	248
By sex										
Male	142	119	132	134	141	155	132	133	139	117
Female	150	142	129	151	137	146	168	161	142	131
Total	292	261	261	285	278	301	300	294	281	248

Accounting BB Program Degrees Conferred By race/ethnicity	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY 17	FY18
White	55	51	47	44	37	52	39	43	33
Black	2	6	2	2	4	3	4	5	5
Hispanic	2	3	5	4	3	1	5	6	4
Asian	1	2	3	1	-	1	1	-	1
Native American	-	-	-	-	-	-	-	-	-
Other/unknown	4	3	-	4	2	-	2	2	1
Pacific Islander	-	-	-	1	-	-	-	-	-
Foreign	-	3	1	1	-	-	2	1	5
Two or More Ethnic	-	-	1	-	2	-	1	2	3
Total	64	68	59	57	48	61	54	59	52
By Sex									
Male	29	32	31	27	27	32	27	18	26
Female	35	36	28	30	21	29	27	41	26
Total	64	68	59	57	48	61	54	59	52

Appendix A Continued Diversity in Accounting Programs

The Accounting programs' ten-year diversity statistics for graduate (MAcc) enrollment and conferred degrees follow.

Graduate Enrollment by Year and Race/Ethnicity	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015	Fall 2016	Fall 2017	Fall 2018
White	9	17	15	11	17	13	16	17	16	11
Black	-	-	2	1	1	1	-	1	4	1
Hispanic	-	-	-	3	1	1	-	-	2	2
Asian	-	-	-	-	1	-	1	1	1	-
Native American	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Pacific	-	-	-	-	-	-	-	-	-	-
Foreign	3	3	1	-	1	5	3	2	3	4
Two or More	-	-	-	-	-	-	-	-	-	1
Unknown	2	1	-	-	1	-	-	1	-	1
Total	14	21	18	15	22	20		22	26	20
By sex										
Male	8	13	5	5	7	7	7	4	7	9
Female	6	8	13	10	15	13	13	18	19	11
Total	14	21	18	15	22	20	20	22	26	20

MAcc Degrees Conferred By race/ethnicity	FY 10	FY 11	FY 12	FY 13	FY 14	FY15	FY16	FY17	FY18
White	5	14	7	9	15	10	10	8	11
Black	-	-	1	-	1	1	-	-	3
Hispanic	-	-	-	1	1	1	-	-	-
Asian	-	-	-	-	1	-	1	-	1
Native American	-	-	-	-	-	-	-	-	-
Other/Unknown	1	1	-	-	-	-	-	1	-
Pacific Islander	-	-	-	-	-	-	-	-	-
Foreign		3	1	-	-	3	1	1	2
Two or More Ethnic						-			
Total	6	18	9	10	18	15	12	10	17
Male	3	12	2	5	5	6	2	2	3
Female	3	6	7	5	13	9	10	8	14
Total	6	18	9	10	18	15	12	10	17

Appendix B

The CPA Project Update October 2019

“The CPA Project” is an opportunity for Western Illinois University and its stakeholders to act on Western Illinois University’s commitment to social responsibility. The CPA® Project addresses an unmet need in professional accounting, the advancement in professional accounting diversity. The CPA® Project will accomplish this by enhancing the value of graduate accounting education and increasing the number of individuals who sit for and pass the CPA examination. ⁱ To enhance the value of graduate education in Accounting, the department worked with the AICPA, the Illinois CPA Society, and the Illinois Board of Examiners to identify barriers to success. These barriers are, time to prepare and sit for the CPA exam prior to graduation, educational enrichment to instill confidence in our CPA candidates and build student interest in passing the CPA exam, and financial resources to support this effort.

The Master of Accountancy program at Western Illinois University in the College of Business and Technology’s Department of Accounting and Finance is launching The CPA® Project. Three sequential elements have been undertaken to support this project.

- 1) The first element was to secure a change in the provisional candidacy period from 120 days to 150 days with the Illinois Board of Examiners. This would make it possible for final semester graduate students to begin taking their exams on January 22 or August 23 depending upon whether they are May or December graduates respectively. All four parts of the CPA exam would be taken during the last semester of the graduate program. The AICPA ethics exam would be taken in the first semester of the graduate program by those who are enrolled or how have volunteered to join in the CPA® Project. The Department Chair made a presentation to the Illinois Board of Examiners May 3, 2017 and secured endorsements from six Illinois universities and colleges in support of the request to increase the provisional testing period. The Board of Examiners approved the request and made a formal request to change the provisional testing window to the State of Illinois’ Joint Committee for Administrative Regulations. On July 7, the JCAR published the request in the Illinois Register for the first of two reading periods. After two 45 day reading periods, the request went before the General Assembly for legislative approval. Effective November 21, 2017, Section 1400.90 c) 7) B) of the Board of Examiners’ Administrative Code was amended to allow 150 days from the date of taking the first section of the CPA exam by a provisional candidate to submit all final transcripts, including degree posted if required, to the Board of Examiners.
- 2) The second element’s goal is to enhance the ethnic diversity of individuals who prepare for and complete the Master of Accountancy degree and the CPA examination at WIU. The Department Chair prepared a grant proposal for the AICPA Diversity Pipeline Project and presented it at the Accounting Diversity Pipeline Symposium in Houston, Texas. This presentation was followed with a presentation to the AICPA Diversity Pipeline Executive Committee on June 12, 2017. During that presentation the Accounting Program’s MAcc is requested five Diversity Enhancement Graduate Assistantships to recruit academically qualified students into the program to serve as mentors and tutors for our undergraduate minority and first-generation college students. On September 20, 2017 the University received a formal award letter from the AICPA funding three Diversity Enhancement Graduate Assistantships for the CPA® Project. Recipients will be recognized as CPA® Project Scholars. The grant is a \$25,000 renewable annual grant. Funds were received mid-spring 2018. An additional grant proposal was made to John Deere. John Deere has agreed to provide partial funding (\$2,000 toward a graduate assistantship, and \$2,000 to assist students with the cost for sitting for the CPA exam.)
- 3) The third element is to enroll CPA® Project Scholars and build on a culture of excellence that results in increased MAcc student CPA examination participation and completion. Academically qualified students who are selected for Diversity Enhancement Graduate Assistantships will be joined by other WIU MAcc students in The CPA® Project’s zero credit capstone course to sit for all sections of the CPA exam during their final academic semester.
 - a. An initial dress rehearsal began with our fall 2017 MAcc students to lay the groundwork for the third element. Student volunteers and faculty received coaching, mentoring and tutoring training using funding provided by alumni to host AICPA speaker Jenna Burgess. Mrs. Cheryl Westen and Dr. Woodruff received additional training at the AICPA offices in North Carolina during the fall 2017 term.
 - b. For the 2017 reporting year, Western Illinois Students achieved the highest percentage of passing scores by any public university in Illinois as reported by the Illinois Board of Examiners. To build on these results and help instill a culture of excellence that increases CPA examination participation, a non-credit CPA Review is running on Mondays and Wednesdays. Reviews are ongoing for two sections of the exam this semester with all four sections scheduled for completion by the end of the academic year. During the fall

2018 term, we received permission to fund \$5,500 in the cost for CPA Review materials from our Accounting Foundation account. This covered the cost for CPA review materials for the Business and Economic Concepts and the Financial Accounting and Reporting exams for our CPA® Project Scholar and Volunteers. Students using these materials will take these exams during the spring 2019 semester.

- c. Academically qualified students were recruited for the initial The CPA® Project fall 2018 cohort from historically black colleges and universities (HBCUs), WIU, and other colleges and universities that have students from underrepresented groups. Four students were accepted and verbally committed to begin studies in the 2018 fall semester. Two students withdrew to accept offers of employment with two different “Big 4” accounting firms and one with a regional accounting firm. The last of the four accepted students withdrew to attend the University of Illinois’ graduate Auditing program. An internal candidate volunteered to enroll to advance the “dress rehearsal” as a mock CPA Project Scholar.
 - d. During the fall 2018 term, our graduate assistants volunteered to become CPA Project Volunteers to work with our CPA Project Scholar to receive and implement mentoring and tutoring training from representatives from the student development office. New freshmen, transfer and sophomore student volunteers were tutored and mentored by CPA ® Project Scholar and Volunteers.
 - e. Through the fall 2018 term, we recruited and admitted two students for a fall 2019 matriculation date and admitted a third applicant during the spring 2019 term for fall matriculation. We are working with the AICPA, the Illinois CPA Society, and colleagues and mentors at other colleges and universities that serve students who are underrepresented in professional accounting to identify and recruit additional candidates for next fall and beyond. Our MAcc program can accommodate an additional 10-15 student without requiring additions to faculty.
 - f. The first three students enrolled as CPA Project Scholars are Justin Clarke from Jackson State University, Tolu Nathan from Central Michigan, and Alicia Royes from Tuskegee University. These students have:
 - a. Received tutoring/mentoring training.
 - b. Participate in the CPA review on Monday and Wednesday mornings for a total of 5 hours weekly.
 - c. Become members of Beta Alpha Psi and the WIU NABA chapters
 - d. Attended the NABA regional meeting in St. Louis in September. \$459.12
 - e. Been awarded stipends of \$7,544 spread over 8 months and a tuition waiver. For a total of \$22,262.00.
 - f. Or will receive CPA review units. \$1,100 each for a total of \$3,300.
 - g. The AICPA provided an award letter for a supplemental grant of \$15,000 to support the CPA Project.
- 4) The first HBCU to endorse the project and agree to collaborate with WIU was Grambling State University. Chicago State University has endorsed the project. Southern University at Shreveport (a community college) has endorsed the effort and seeks to create a 2+2 agreement to facilitate their students completing the undergraduate accounting degree to become eligible to participate in the CPA® Project.
 - 5) Endorsements have been sought from our stakeholders indicating their interest in recruiting qualified students who participate in the CPA® Project. These requests have been sent to Public, Private, Governmental, and NGO entities. To date we have received endorsements from the Illinois Board of Examiners, the Illinois Auditor General’s Office, John Deere, Caterpillar, RSM, Archer Daniels Midland, ECS Financial Services, Nestle Purina, and Eder, Cassella, & Company.

Funds received from donors to support The CPA® Project will be maintained in the WIU foundation and subject to the following criteria:

- 6) Funds received will currently provide three Graduate Assistantships to enhance diversity by recruiting academically qualified students into the program who will serve as mentors to our undergraduate minority and first-generation college students.
- 7) Additional funds raised for CPA® Project Scholarships will be used to cover the textbook and CPA examination fees for those enrolled in The CPA® Project.
- 8) When donor support exceeds annual needs, funds will be managed by the WIU Foundation to sustain The CPA® Project.

¹The AICPA representative at the spring 2016 meeting of the Illinois Board of Examiners' Educator's Task Force Meeting noted;

- Only 3% of all licensed CPAs come from our African-American community
- Only 1% of all licensed CPAs come from our Hispanic-American community
- Less than 1% of all licensed CPAs come from our Native American community

Appendix C Impact Statement

Departmental Impact

As an extension of the mission and value statements for the Department of Accounting and Finance, the following stakeholders are identified. The stakeholders are listed in order of priority to the Department. The impact statement also integrates innovation and engagement with the Department's desired impacts. To facilitate accountability to the stakeholders, several expected outcomes (impacts) and possible measurement tools are provided below:

Stakeholders	Expected Outcomes	Measurement Tools
1. The students at Western Illinois University (undergraduate, and master's level learning)	<ul style="list-style-type: none"> A. Graduates who, on whole, have reached the learning objectives in their major B. A placement record that meets the expectations of the graduates C. Innovative pedagogy that facilitates the learning process of students D. Innovative pedagogy that facilitates the body of knowledge in accounting and finance education E. Processes that encourage student engagement with academics and the professionals in their fields of study 	<ul style="list-style-type: none"> A. Departmental assessment process (see Appendices D and G) B. Placement data (see Table A1-4) C. Anecdotal information D. Number of pedagogical ICs (see Table A1-1) E. Membership in student organizations, internships, student/faculty research, and professional presentations (see Tables A1-1, A1-2 & A1-3)
2. The business community	<ul style="list-style-type: none"> A. Graduates who meet the staffing needs of the accounting and finance professions B. Assistance to business and not-for-profit organizations with technical issues C. Intellectual contributions that are useful to accounting and finance professionals D. Professional contact through participation in business organizations E. Continuing education programs 	<ul style="list-style-type: none"> A. Placement data and internship evaluation data (see Tables A1-3 and A1-4) B. Consulting (see Table A1-1) C. Number of applied ICs (see Table A1-1) D. Faculty and student membership in professional organizations; offices held (see Tables A1-1 & A1-2)

Stakeholders	Expected Outcomes	Measurement Tools
3. The wider community of accounting and finance educators	<ul style="list-style-type: none"> A. Intellectual contributions that extend the theory of accounting and finance B. Leadership in academic organizations C. Services to the processes necessary for the flow of scholarly activities 	<ul style="list-style-type: none"> A. Number of basic ICs (see Table A1-1) B. Offices held in academic organizations (see Table A1-1). C. Editorships, reviews of scholarly articles, panel participation, and discussants at conferences (see Table A1-1)
4. The wider WIU community	<ul style="list-style-type: none"> A. Leadership in faculty governance at the Department, College, and University levels B. Funding for research support C. Funding for students and faculty development 	<ul style="list-style-type: none"> A. Officer positions held at WIU (see Table A1-1) B. Grants (see Table A1-1) C. Outside funds procured (see page 6)
5. Society in general	<ul style="list-style-type: none"> A. Introducing the younger generation to Accounting and Finance opportunities and financial literacy. B. Leadership in service organizations C. Participation in civic and philanthropic activities D. Consulting for community-focused organizations and 	<ul style="list-style-type: none"> A. Offices held in philanthropic organizations (see Table A1-1) B. Community service provided (see Table A1-1) C. Hours of <i>pro bono</i> consulting work provided to nonprofit organizations
6. Alumni	<ul style="list-style-type: none"> A. An environment that encourages graduates to remain engaged with the department 	<ul style="list-style-type: none"> A. Accounting Advisory Council B. Alumni presentations C. Alumni foundation support (see page 6)

Appendix D
Bachelor of Business – Accountancy
Learning Goals
Department of Accounting and Finance

Learning Outcome 1: Knowledge & Skills

Graduates will possess the technical knowledge and skills in accountancy needed for an entry-level position in accounting.

Direct Measures:

1. Objective, course-embedded exams covering the primary sub-areas of accounting are administered to students in class.
2. A comprehensive exam designed to test fundamental knowledge from each of the primary sub-areas of accounting will be administered during students' final semester. *(added in fall 2018)*

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better.
2. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 60% or better.

Learning Outcome 2: Technology Skills

Graduates will possess the computer technology skills needed for an entry-level position in accounting.

Direct Measures:

1. Proficiency test – A hands on, in class project is assigned within the CS 101 and CS 302 courses to assess students' abilities to utilize spreadsheets, word processing, database, and the internet.
2. A case and common grading rubric are used in ACCT 451 to assess knowledge of the general ledger.
3. A case and common grading rubric is used in ACCT 451 to assess knowledge related to data analytics.

Benchmarks:

1. Passing the project is a requirement for course credit. Therefore, the performance benchmark is a 100% pass rate.
2. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better.
3. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better.

Learning Outcome 3: Critical Thinking & Analysis

Graduates will possess the critical thinking and analytical skills needed to solve business problems.

Direct Measure:

1. Tax Research Case – In ACCT 371 students are assigned an unstructured, situational tax case in which they are to identify the issues/problems, list assumptions, select appropriate processes/tools, research the tax law, form well-reasoned conclusions/solutions, and communicate a recommended solution.

Benchmarks:

1. The performance benchmark is that at least 70% of students will “Meet Expectations” by scoring 70% or better across the 4 dimensions of the common rubric.

Learning Outcome 4: Ethical Reasoning

Graduates will recognize ethical problems/issues and be able to analyze the impact of their decisions on stakeholders.

Direct Measure:

1. An ethics case from ACCT 480 is used to assess a student’s ability to identify dilemmas, options, stakeholders, and consequences. Students are also required to make, justify, and communicate well-reasoned decisions.

Benchmarks:

1. The performance benchmark is that at least 70% of students will “Meet Expectations” by scoring 70% or better on the assignment.

Learning Outcome 5: Written Communication

Graduates will be able to effectively communicate in writing in business contexts.

Direct Measure:

1. A case is given to ACCT 480 students as a writing assignment. A common rubric is used to evaluate writing at the sentence, paragraph, and global levels.

Benchmarks:

1. The performance benchmark is that at least 70% of students will “Meet Expectations” by achieving an overall, average score of at least 70% across the 3 dimensions of the common rubric.

Learning Outcome 6: Teamwork

Graduates will be able to work effectively in a team environment.

Direct Measure:

1. Peer Evaluation Rubric – A common form is used by each member of student teams to evaluate the other members of their team in terms of collaboration, participation, and dealing with constructive criticism.

Benchmarks:

1. The performance benchmark is that at least 70% of students will “Meet Expectations” by scoring 70% or better on a peer-evaluation rubric.

Appendix E

Undergraduate Accounting Assessment Summary

Goal 1—Knowledge & Skills									
Direct Measures:		Course-embedded proficiency exams in required, upper-level accounting courses with questions directly linked to course objectives in common/master syllabi.							
Benchmark:		At least 70% of students will “Meet Expectations” defined as a score at least 70% on proficiency exams.							
Objectives	Assessment Results				Objectives	Assessment Results			
	Macomb QC Program					Macomb QC Program			
1. Financial (Intermediate 1) ACCT 341	2015	75	65	n/a	5. Tax ACCT 371	2015	n/a	90	90
	2016	92	85	90		2016	8	81	57
	2017	73	19	55		2017	40	97	69
	2018	55	47	54		2018	44	n/a	44
	2019	44	50	44		2019	n/a	36	36
2. Financial (Intermediate 2) ACCT 342	2015	74	70	n/a	6. Audit ACCT 480	2015	77	68	n/a
	2016	38	72	48		2016	77	50	67
	2017	41	40	41		2017	28	39	34
	2018	25	24	25		2018	77	73	76
	2019	37	10	29		2019	44	50	45
3. Financial (Consolidations) ACCT 441	2015	72	75	n/a	7. General Ledger/ Info. Systems ACCT 451	2015	72	77	n/a
	2016	57	26	46		2016	54	71	62
	2017	8	34	18		2017	20	51	25
	2018	43	39	41		2018	21	44	29
	2019	n/a	44	44		2019	36	57	43
4. Cost/Managerial ACCT 351	2015	72	68	n/a	8. International ACCT 441	2015	65	65	65
	2016	71	73	71		2016	46	65	52
	2017	73	71	72		2017	57	74	63
	2018	69	59	67		2018	38	62	51
	2019	60	n/a	60		2019	n/a	n/a	n/a
Impact:									
2016— Changed benchmark in fall 2015 from 70% average score on course-embedded exams to 70% of students scoring 70% or better, which should mitigate any potentially misleading skewness in the distribution. Shifted reporting emphasis from campuses to program-level. Asked faculty for increased reporting frequency.									
2017— The 2016 academic year was the first year the new benchmarks were used, so we will remeasure before considering any major changes. However, after noticing a few differences across campuses in parts of this goal, we began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Small class sizes in the QC can cause large changes in the data from that campus (one reason for program-level emphasis). Assessment results for the undergraduate program’s technical knowledge goal appear inconsistent with pass rates, graduation rates, and the successful internship and employment outcomes of our students and CPA Exam pass rates. This inconsistency will be the principal focus of the Assessment Committee in the near and intermediate terms.									
2018— Although students are meeting expectations on all other program goals, they continue to perform below expectations on the technical knowledge goal. The Committee discussed numerous possible explanations for this, including more online students, poor instrumentation, poor performance incentives, unrealistic expectations, and more. We also continue to be puzzled by the difference between students’ success on assessment exercises versus their career success. After extensive discussion/debate, the Committee developed an exit exam with questions covering fundamental knowledge of the following accounting areas: financial, cost, systems, tax, and audit. We tested the validity of the exam by giving it to graduate students in our MAcc program. After discussing the idea with the entire accounting faculty, we obtained university approval for an assessment course that will be required of all accounting majors before graduation. The course will be used to administer an exit exam covering all the areas of accounting previously mentioned. The final version of the exit exam is being developed with broad faculty participation. The assessment course will not have any new content; rather, it will only be used to conduct program-level, assessment exercises as students graduate and enter the job market. The new assessment course will first be offered in the fall of 2018.									
2019— In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes. Work on the financial, tax, and audit sections of the new, exit exam was completed. We collected data for the first time during the 2018-2019 academic year and will begin analyzing the data next year.									

Goal 2—Technology Skills

Direct Measures: Basic Software—Course-embedded proficiency exams in CS 101 & 302.
 General Ledger—Case/Project in ACCT 451 (Accounting Information Systems).
 Data Management—Course-embedded proficiency exam in ACCT 451.

Benchmarks: Basic Software—100% pass rate required for passing grade in CS 101 & 302.
 General Ledger—At least 70% of students will “Meet Expectations” defined as a score of at least 70% on the General Ledger Project.
 Data Management— At least 70% of students will score at least 70% on exam.

Objectives	Assessment Results		
	Macomb	QC	Program
1. Basic Software a. Word Processing b. Spreadsheets c. Databases d. Internet	2015	100	100
	2016	100	100
	2017	100	100
	2018	100	100
	2019	100	100
	2015	100	100
2. General Ledger a. Source Documents & Reconciliations b. Numerous Journals c. General Ledger d. Numerous Trial Balances e. Financial Statements	2015	90	n/a
	2016	86	73
	2017	69	88
	2018	75	62
	2019	53	71
	2015	90	89
3. Data Analytics	2015	n/a	n/a
	2016	92	100
	2017	98	88
	2018	98	100
	2019	90	100
	2015	n/a	n/a

Impact:

2016— Changed General Ledger benchmark in fall 2015 from average scores on project to 70% of students scoring 70% or better, which should eliminate the potential for misleading skewness in the distribution. Shifted reporting emphasis from campuses to program-level. Changed Objective 1 to include all the basic software which had previously been reported separately. Added Data Analytics learning objective to this goal.

2017—2016 data is the first based on the new benchmarks. We began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Scores were acceptable in all areas of this goal.

2018—Assessment results were acceptable. We will remeasure and continue to monitor for opportunities for improvement.

2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.

Overall results exceeded benchmarks again, but the QC students fell slightly below the benchmark on the general ledger project. We will remeasure and expect the results to return to levels above the benchmark.

Goal 3—Critical Thinking & Analysis

Direct Measures: Tax Research Case in ACCT 371.

Benchmark: At least 70% of students will “Meet Expectations” defined as an *overall*, average score of 70% across the 4 components of the common rubric.

Objectives	Assessment Results		
	Macomb	QC	Program
1. Identify Problem (correctly identify problems/issues)	2015	n/a	n/a
	2016	96	100
	2017	91	100
	2018	n/a	n/a
	2019	n/a	n/a
		Macomb	QC
2. Make Reasonable Assumptions (any assumptions made in pursuit of a solution were reasonable)	2015	n/a	n/a
	2016	n/a	64
	2017	94	50
	2018	n/a	n/a
	2019	n/a	n/a
		Macomb	QC
3. Use Appropriate Processes & Tools (ex. appropriateness of database usage, authoritative support, etc. in constructing solutions)	2015	n/a	n/a
	2016	38	92
	2017	45	91
	2018	n/a	n/a
	2019	n/a	n/a
		Macomb	QC
4. Reasonable Analysis Leading to Well-Reasoned Conclusions (conclusions reached were well reasoned and defensible even if incorrect)	2015	n/a	n/a
	2016	52	100
	2017	82	100
	2018	n/a	n/a
	2019	n/a	n/a
		Macomb	QC
OVERALL (average score from the 4 elements of the common rubric shown above.)	2015	n/a	n/a
	2016	67	100
	2017	91	94
	2018	n/a	n/a
	2019	n/a	n/a
		Macomb	QC

Impact:

2016— Shifted reporting emphasis from campuses to program-level. Reduced the number of elements in the common rubric used to assess this learning goal and based the benchmark (Meets Expectations) for the goal on an overall average score obtained from our common rubric.

2017—2016 data is the first based on the new benchmarks. We began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Overall, program-level scores were acceptable. However, there is some disparity across campuses, which may be attributable to evaluations by different faculty members with differing expectations. Will discuss with senior tax faculty (Dept. Chair) in Macomb.

2018—Results of last year’s assessments were acceptable. We will remeasure and continue to monitor for opportunities for improvement.

2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.
Cases were not evaluated for assessment purposes in 2018.

Goal 4—Ethical Reasoning

Direct Measures: Case in ACCT 480 (Audit)

Benchmark: At least 70% of students will “Meet Expectations” defined as an *overall*, average score of 70% across the 3 components of the common rubric.

Objectives	Assessment Results		
	Macomb	QC	Program
1. Identify Dilemma	2015	n/a	n/a
	2016	100	100
	2017	89	100
	2018	90	100
	2019	100	100
2. Identify Options, Stakeholders, and Consequences to Stakeholders	2015	n/a	n/a
	2016	90	100
	2017	78	100
	2018	85	100
	2019	98	100
3. Make & Justify a Decision	2015	n/a	n/a
	2016	93	100
	2017	100	100
	2018	95	100
	2019	100	100
OVERALL (average score from the 3 elements of the common rubric shown above.)	2015	n/a	n/a
	2016	96	100
	2017	100	100
	2018	95	100
	2019	100	100

Impact:

- 2016— Shifted reporting emphasis from campuses to program-level. Revised Objective 2 to include several objectives that had previously been reported separately. Evaluation is simplified because the components of Objective 2 are inextricable. Changed the benchmark to an “Overall” score. Moved assessment to ACCT 480 in hopes of improving the quality and quantity of assessment data.
- 2017—2016 data is the first based on the new benchmarks. We began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Scores were acceptable in all areas of this goal.
- 2018—Results of last year’s assessments were acceptable. We will remeasure and continue to monitor for opportunities for improvement.
- 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes. Performance continues to exceed the benchmark.

Goal 5—Written Communication

Direct Measures: Writing assignment in ACCT 480 (Audit)

Benchmarks: At least 70% of students will “Meet Expectations” defined as an *overall*, average score of 70% across the 3 components of the common rubric.

Objectives	Assessment Results		
	Macomb	QC	Program
1. Grammatically Correct Sentences (grammar, punctuation, spelling, etc...)	2015	n/a	n/a
	2016	100	100
	2017	100	100
	2018	55	100
	2019	60	100
2. Logical Coherent Paragraphs (Expressing Complete Thoughts) (with citations & support if required)	2015	n/a	n/a
	2016	100	100
	2017	89	100
	2018	92	100
	2019	100	100
3. Focused/Purpose-Driven/Concise	2015	n/a	n/a
	2016	100	100
	2017	100	100
	2018	95	100
	2019	100	100
OVERALL (average score from the 3 elements of the common rubric shown above.)	2015	n/a	n/a
	2016	100	100
	2017	100	100
	2018	97	100
	2019	94	100

Impact:

2016— Shifted reporting emphasis from campuses to program-level. Revised Objectives to reduce the number from 7 to 3 and changed the benchmark to an “Overall” writing score. The new rubric scores writing at the sentence level, paragraph level, and global level. Moved assessment to ACCT 480 in hopes of improving the quality and quantity of assessment data.

2017—2016 data is the first based on the new benchmarks. We began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Scores were acceptable in all areas of this goal.

2018—Results of last year’s assessments were acceptable. We will remeasure and continue to monitor for opportunities for improvement.

2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.

Despite a weak performance from Macomb students on sentence-level writing, it appears to be anomalous and students did perform well enough overall to exceed benchmark for written communication skills.

Goal 6—Teamwork

Direct Measures: Peer-evaluations after group project in ACCT 480 (Audit).

Benchmarks: At least 70% of students will “Meet Expectations” defined as an *overall* score on a peer-evaluation rubric of at least 70%.

Objectives	Assessment Results			
	Macomb	QC	Program	
1. Teamwork	2015	n/a	n/a	n/a
Rubric includes the following components:	2016	100	89	96
a. Collaboration	2017	100	100	100
b. Participation	2018	94	100	95
c. Listens To & Weighs Criticism	2019	n/a	100	100

Impact:

- 2016— Shifted reporting emphasis from campuses to program-level. Changed benchmark from average score to the categorical variable of “Meets Expectations”. Average scores have the potential to obscure skewness in the distribution of performances.
- 2017—The 2016 data is the first based on the new benchmarks. We began collecting assessment instruments from all faculty to ensure comparability was being maintained across sections and campuses. Scores were acceptable in all areas of this goal.
- 2018—Results of last year’s assessments were acceptable. We will remeasure and continue to monitor for opportunities for improvement.
- 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.
Performance continues to exceed the benchmark.

Appendix F

Accounting BB Assessment Cycle

1) Collect data

- a. The frequency of data collection was increased to every semester beginning with the 2015-2016 academic year. Consequently, steps 1 through 5 in the assessment cycle are now completed on more of a perpetual basis rather than the periodic basis previously employed.

2) Analyze Assessment Data:

- a. GAOL 1—Technical Knowledge & Skills
 - i. Exit Exam Scores **(changed from course-embedded proficiency exams in 2018)**
 1. Overall (program-level)
 2. Financial (ACCT 341, 342, and 441)
 3. Cost (ACCT 351)
 4. Tax (ACCT 371)
 5. Systems (ACCT 451)
 6. Audit (ACCT 480)
 7. International (ACCT 441)
- b. GOAL 2—Technology Skills
 - i. Proficiency Exams—Word Processing, Spreadsheets, Databases, Internet¹ (CS 101 and 302)
 - ii. General Ledger Project (ACCT 451)
 - iii. Data Analytics Project (ACCT 451)
- c. GOAL 3—Critical Thinking and Analytical Skills
 - i. Tax Research & Analysis Case (ACCT 371)
- d. GOAL 4—Ethics
 - i. Ethics Case (ACCT 480)
- e. GOAL 5—Written Communication
 - i. Writing Assignment (ACCT 480)
- f. GOAL 6—Team Building
 - i. Peer Evaluation (ACCT 480)

3) Identify issues to monitor/address (student learning and retention, teaching methods, assessment processes)

4) Develop a plan to address issues (especially where program learning goals are not being met)

5) Review learning goals and objectives and make recommendations for changes (*close the loop*)

- a. When needed, make recommendations for changes to Department Chair and/or Curriculum Committee based on assessment data, long-term alumni surveys, consultations with advisory board and recruiters, etc.)

6) ANNUALLY - write assessment reports (AACSB and University).

¹ A passing grade on the proficiency exam is required to pass the course.

Appendix G Undergraduate Accounting Curriculum Matrix

	ACCT 201	ACCT 202	ACCT 341	ACCT 342	ACCT 351	ACCT 371	ACCT 441	ACCT 451	ACCT 480	BCOM 320	BL 431	CS 101	CS 302	DS 303	IS 340	MGT 481
Goal 1: Graduates will possess the technical knowledge and skills in accountancy needed for an entry-level position in accounting.																
Functional Area Financial Accounting.	E	L	E	E	L	L	E	L	M							
Functional Area Cost/Managerial Accounting.																
Functional Area Tax.				L		E										
Functional Area Audit									E				L			L
Functional Area General Ledger/Information Systems	L		L	L	L	L		E	L			L	L		E	
Functional Area International Accounting																
Goal 2: Graduates will possess the computer technology skills needed for an entry-level position in accounting.																
1. Basic Software																
a. Word Processing	-	L	L	L	-	M	L	L	L	E	L	M	M	L	L	E
b. Spreadsheets	L	L	L	M	L	L	M	M	L	-	-	L	-	L	M	-
c. Databases	-	-	L	M	-	E	M	M	M	-	L	-	-	-	-	-
d. Internet	-	-	L	M	L	M	L	M	M	-	M	M	L	-	M	E
2. General Ledger	L	L	L	L	L	L	L	L	L	L	L	L	L	L	L	-
a. Source Documents/ Reconciliations	M	M	M	M	M	M	M	M	M	M	M	M	M	M	-	-
b. Numerous Journals	M	M	M	M	M	M	M	M	M	M	M	M	M	M	-	-
c. General Ledger																
d. Numerous Trial Balances	M	M	M	M	M	M	M	M	M	M	M	M	M	M	-	-
e. Financial Statements	E	E	E	E	E	E	E	E	E	E	E	E	E	E	E	-
3. Data Analytics	L			L	L	M		M	L			L	M	M	M	

Goal 3: Critical thinking and analytical skills																
	ACCT 201	ACCT 202	ACCT 341	ACCT 342	ACCT 351	ACCT 371	ACCT 441	ACCT 451	ACCT 480	BCOM 320	BL 431	CS 101	CS 302	DS 303	IS 340	MGT 481
1. Identify Problem (correctly identify problems/issues)	L	E	L	M	E	E		M	M		M	L	M	E	L	M
2. Make Reasonable Assumptions (any assumptions made in pursuit of a solution were reasonable)	L	E	M		E	E		M	M		M	L	M	E	L	
3. Use Appropriate Processes & Tools (ex. appropriateness of database usage, authoritative support, etc. in constructing solutions)			L	M		E		M	M		M	L	M	E		
4. Reasonable Analysis Leading to Well-Reasoned Conclusions (conclusions reached were well reasoned and defensible even if incorrect)		L				E		M	M		M		L	E		M
Goal 4: Ethical Reasoning																
1. Identify Dilemma	L		M	L	M	M	L		M		L	L			L	E
2. Identify Options, Stakeholders, and Consequences to Stakeholders			M		L	L			M		L	L	L		L	E
3. Make & Justify a Decision			M			M			M		L	L	L		L	E
Goal 5: Written Communication																
1. Grammatically Correct Sentences (Grammar, punctuation, spelling, etc...)			L	M	L	M			L	E	L	L			L	E
2. Logical Coherent Paragraphs (Expressing Complete Thoughts) (with citations & support if required)			L	M	L	M		L	L	E	M					E
3. Focused/Purpose-Driven/Concise			L	M	L	M		L	L	E	E		L			E
Goal 6: Teamwork.																
1: Collaboration	L	L				L		M	M						M	M
2: Participation		L				L		M	M						M	M
3: Students will listen to and weigh criticisms.		L				L		M	M							M

Appendix H
Master of Accountancy
Learning Goals
Department of Accountancy and
Finance

Learning Outcome 1: Integration of Technical Knowledge & Skills

Students will comprehend the implications of accounting/auditing concepts and principles to an organization's mission, have a basic knowledge of the traditional areas of business and use that knowledge to identify the organization's goals, problems and opportunities.

Direct Measures:

1. At the end of the Master of Accountancy program, a comprehensive examination is administered in ACCT 611(Graduate Outcomes Assessment) to evaluate student knowledge in the core, accounting areas included in the MAcc Program (International, Financial, Managerial & Audit).
2. The MBA Major Field Test (MFT) is used to assess student knowledge of the traditional business areas and is administered in ACCT 611.
3. The strategic integration score on the MFT is used to assess student ability to strategically integrate the subareas of business.

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 60% or better on the assessment exam.
2. The performance benchmark is an average score in each subarea that exceeds the 50th percentile of those taking the exam.
3. The performance benchmark is an average aggregate score that exceeds the 50th percentile of those taking the exam.

Learning Outcome 2: Strategic & Critical Thinking

Students will identify, analyze, and interpret financial and nonfinancial data useful in addressing the goals, problems and opportunities of an organization; use data, exercise judgments, evaluate risks, and solve business problems; and identify and solve unstructured problems in unfamiliar settings and exercise judgment based on comprehension of an unfocused set of facts.

Direct Measures:

1. A case is used in ACCT 551 to assess students' ability to use financial and non-financial data to think critically and strategically in unfamiliar business contexts.
2. The overall score on the MFT is used to measure student ability to solve unstructured problems.

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better on the case assignment across several dimensions of critical thinking.
2. The performance benchmark is an average overall score that exceeds the 50th percentile of those taking the exam.

Learning Outcome 3: Ethical Reasoning

Students will have the ethical background necessary to function as an accounting professional.

Direct Measures:

1. A case/ethics assignment is used in ACCT 540 to assess a student's ability to identify dilemmas, options, stakeholders, and consequences. Students are also required to make, justify, and communicate well-reasoned decisions.
2. Each graduating master's student is required to take and pass the ethics examination for CPA licensure.

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better on the assignment.
2. The performance benchmark is that 100% of students will pass the exam.

Learning Outcome 4: Research Skills

Students must demonstrate competency in locating relevant, technical accounting information; appropriately use that information to craft solutions to accounting/business problems; and effectively conceptualize and communicate those solutions.

Direct Measures:

1. A case is used in ACCT 540 to evaluate the research skills enumerated in the Learning Outcome.

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better along the three dimensions of this goal.

Learning Outcome 5: Global Issues

Students will understand the role of accounting in a global economy and its link to global capital markets; develop an understanding of international accounting issues and practices and how they impact multinational enterprises; identify the special ethical issues and their implications to organizations and individuals operating in an international environment; and understand the role of international accounting and auditing standard setting organizations and their impact on multinational enterprises.

Direct Measures:

1. A case is used in ACCT 537 to evaluate this goal.

Benchmarks:

1. The performance benchmark is that at least 70% of students will "Meet Expectations" by scoring 70% or better along four dimensions of this goal.

Learning Outcome 6: Communication Skills

Students will construct grammatically correct text; formulate logical, complete and articulate thoughts; indicate appropriate level of detail to support knowledge; be concise; use accurate citations; exhibit awareness of audience and purpose of text; and make organized and articulate oral presentations.

Direct Measures:

1. A case is used in ACCT 551 to evaluate writing skills.
2. An individual, oral presentation in ACCT 540 is used to assess oral communication skills.

Benchmarks:

1. The performance benchmark is that at least 70% of students will meet or exceed expectations across three dimensions of written communication.
2. The performance benchmark is that at least 70% of students will meet or exceed expectations for oral communication skills.

Appendix I

2019 Summary of Assurance of Learning for Master of Accountancy Degree

Summary Impact Statement: Admissions Criteria and the Impact on Assessment

Rigorous admissions criteria for the MAcc program results in an exceptional student population and near 100% graduation rates. Therefore, it should come as no surprise that student performance is normally well-above the performance benchmarks set by faculty.

Faculty determine the knowledge and skills sought by recruiters for those entering the accounting profession. The curriculum is then designed to ensure that our graduates possess these desirable traits after completing the program.

MAcc students are almost universally able to acquire these traits because admissions criteria result in a relatively homogenous collection of the “best and brightest” from undergraduate accounting programs. Consequently, with a few exceptions, curriculum changes and changes to assessment procedures are made more in response to changes in the demands of the profession than in response to disappointing student performance. In other words, changes made in direct response to assessment data occur infrequently when compared with undergraduate programs.

*****Note: Data evaluation occurs in the academic year that follows data collection, so dates in the “Results” sections lags dates in the “Follow-up” sections by one academic year.**

CPA Exam Pass Rates Signal Program Quality:

Western Illinois Accounting students achieved superior passing rates and average scores on the CPA exam during the 2017 calendar year.

According to statistics published by the National Association of State Boards of Accountancy (NASBA) statewide CPA exam pass rates among those taking exam sections for the first time were 54% while the average pass rates for students at Western Illinois University were 75.8%.

The results ranked Western Illinois University 7th out of 281 medium sized institutions reported on nationally. In the same national rankings, Western was 28th among 797 programs of all sizes.

Goal 1—Integration of Technical Knowledge & Skills

Objective	Direct Assessment	Benchmark	Results					
			537	540	551	580	Overall	
Students will... 1A. Comprehend implications of accounting/auditing concepts and principles to organizations. (Coverage: ACCT 537, 540, 551, 580)	1A. Comprehensive Exam covering the MAcc core given in ACCT 611.	1A. At least 70% of students will meet expectations by scoring 60% or better on the exam.	2015	N/A	N/A	N/A	N/A	N/A
			2016	42	41	91	58	58
			2017	64	45	100	91	91
			2018	78	89	89	83	83
			2019	77	31	92	92	69
1B. Have a basic knowledge of the traditional areas of business. (Coverage: Integrated)	1B. Marketing, Management, Finance, and Managerial Accounting subareas of MBA Major Fields Test.	1B. Average score on each subarea of above the 50 th percentile.		MKT	MGT	FIN	ACC	
			2015	55	84	99	99	
			2016	68	84	99	99	
			2017	40	56	99	99	
			2018	32	56	96	98	
			2019	49	89	80	99	
1C. Use knowledge to identify organization's goals, problems, and opportunities. (Coverage: MGT 590)	1C. Strategic Integration subarea of MBA Major Fields Test.	1C. Average score above the 50 th percentile.	2015	89				
			2016	98				
			2017	84				
			2018	79				
			2019	91				
<u>Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier)</u> 2016—Changed benchmark for 1A from an average score to the percentage of students scoring over 60% for consistency with University assessment requirements, while noting that small class sizes in the MAcc will cause this number to be volatile. No 2015 data for 1A because of a miscommunication when moving assessment exercise to ACCT 611. Began conducting intra-department assessment exercises every year to improve decisions based on assessment data. 2017—(1A) Results in the 2015-2016 academic year fell below the benchmark. While audit scores were slightly below the benchmark, they also appear atypical. 537 and 540 scores were of most concern. The professor from 537 & 540 will begin a multi-year effort to develop and provide students with additional learning materials to improve the comparatively weak results from those areas. Began a review of the assessment instrument. (1B) and (1C) No data. 2018—(1A) Overall performance was well above the benchmark during 2016-2017. There was notable improvement in international and financial accounting (ACCT 537 and ACCT 540). Multiple professors worked together to improve the clarity and thereby quality of the questions used to assess learning in these areas. 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program's learning goals but recommended no changes. Uniformly good performance in all areas of the exit exam (1A) in the 2017-2018 academic year, with continuing improvement in the financial (540) and international (537) areas. Will remeasure and monitor for additional opportunities for improvement. MKT scores (1B) have been below the benchmark for 2 consecutive years. This has always been the weak area for MAcc students, but there has been a dramatic decline recently despite no curriculum changes that would explain it. Unfortunately, performance in the MGT area (1B) also declined the last couple of years, but remains above the benchmark. It is no surprise that MAcc students perform consistently well across all direct measures in the areas of accounting and finance. However, when normed against MBA students taking the MFT, our MAcc students do not perform as well outside their major area of study. This is almost certainly due to differences in course requirements for MBA vs MAcc degrees. Nevertheless, there has been a relative performance decline in MKT and MGT on the MFT in the last 2 years, which will be closely monitored by the committee.								

Goal 2—Strategic & Critical Thinking

Objective	Direct Assessment	Benchmark	Results	
Students will... 2A. Identify, analyze, and interpret financial and nonfinancial data useful for addressing the goals, problems, and opportunities of an organization. (Coverage: ACCT 551, 580, & Electives)	2A. Case in ACCT 551.	2A. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	82 83 69 81 100
2B. Use data, exercise judgment, and evaluate risks to solve business problems. (Coverage: ACCT 551)	2B. Case in ACCT 551.	2B. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	79 82 69 91 100
2C. Identify and solve unstructured problems in unfamiliar settings and exercise judgement based on comprehension of an unfocused set of facts. (Coverage: Integrated)	2C. Overall percentile score on MBA Major Fields Test.	2C. Average overall percentile score above the 50 th percentile.	2015 2016 2017 2018 2019	88 94 96 87 92
<p><u>Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier)</u></p> <p>2016—Developed and used a new case (Slay Steel). Scores from fall of 2015 for 2A and 2B were acceptable. Began conducting intra-department assessment exercises every year to improve decisions based on assessment data.</p> <p>2017—Developed and used a new case (Mother Earth Mulch). Scores from fall 2016 for 2A and 2B were acceptable. (2C) No data.</p> <p>2018—The professor worked on new materials that illustrate solutions to problems using spreadsheets. Several student comments from 2017-2018 evaluations suggested the materials were very helpful. Additionally, the department’s Curriculum Committee discussed offering an undergraduate-level elective course (ACCT 455) that would help prepare weaker students for the rigorous analytical work required in the graduate program.</p> <p>2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.</p> <p>Performance was above benchmarks during the 2017-2018 academic year and consistent across all direct measures. ACCT 455 was developed during the fall term for online delivery in the spring. It is hoped that the new course offering, which will satisfy an accounting elective requirement, can be utilized to better prepare weaker students for the rigors of the graduate program. For experimental purposes, a new case was used that was smaller in scope than cases used in recent years for assessment. Improved student performance supports a priori expectations that case-complexity increases cognitive demands and may significantly impact assessment results. Nevertheless, on average, MAcc students have historically met or exceeded expectations even with highly complex assignments.</p>				

Goal 3—Ethical Reasoning

Objective	Direct Assessment	Benchmark	Results	
Students will... 3A. Identify ethical dilemmas/issues. (Coverage: Integrated)	3A. Ethics assignment in ACCT 540 evaluated using rubric.	3A. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 100 100 100
3B. Correctly identify options, stakeholders, and consequences of options. (Coverage: Integrated)	3B. Ethics assignment in ACCT 540 evaluated using rubric.	3B. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 87 100 100
3C. Make, justify, and communicate a well-reasoned solution. (Coverage: Integrated)	3C. Ethics assignment in ACCT 540 evaluated using rubric.	3C. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 94 100 100
3D. Have the ethical background necessary to function as an accounting professional (Coverage: Integrated)	3D. Ethics exam for CPA license given in ACCT 611; passage is required for course credit.	3D. 100% pass rate.	2015 2016 2017 2018 2019	100 100 100 100 100
<u>Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier)</u> 2016—Began conducting intra-department assessment exercises every year to improve decisions based on assessment data. 2017—Scores from the 2015-2016 academic year significantly exceeded the benchmark. 2018—Assessment results continue to exceed benchmarks. We will continue to monitor for opportunities for improvement. 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes. Performance significantly exceeded benchmarks in the 2017-2018 academic year. Assessment results continue to exceed benchmarks. We will continue to monitor for opportunities for improvement.				

Goal 4—Research Skills				
Objective	Direct Assessment	Benchmark	Results	
Students will... 4A. Locate relevant, technical accounting information. (Coverage: ACCT 540)	4A. Codification research case in ACCT 540 evaluated using rubric.	4A. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a n/a 100 100 100
4B. Use information to craft solutions to accounting/business problems. (Coverage: ACCT 540)	4B. Codification research case in ACCT 540 evaluated using rubric.	4B. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a n/a 94 100 100
4C. Effectively conceptualize and communicate solutions. (Coverage: ACCT 540)	4C. Codification research case in ACCT 540 evaluated using rubric.	4C. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a n/a 100 100 100
<u>Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier)</u> 2016—Began conducting intra-department assessment exercises every year to improve decisions based on assessment data. 2017—A miscommunication resulted in unusable data during the fall of 2016 and the course is not offered in spring. The problem was discussed with the 540 professors. 2018—Performance was well above the benchmark in the 2016-2017 academic year. This is the first data we have for this learning outcome since modifying the research goal to better reflect skills needed in practice. The Committee is very pleased with results. 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes. Performance was again above the benchmark in the 2017-2018 academic year. The Committee is very pleased, but not surprised. Students gain some experience using relevant databases during undergraduate matriculations. The graduate course is used to refine those skills by providing extensive practice using real-world cases.				

Goal 5—Global Issues				
Objective	Direct Assessment	Benchmark	Results	
Students will... 5A. Understand the role of accounting in a global economy and its link to global capital markets. (Coverage: ACCT 537)	5A. Cases/exams/other assignments are used in ACCT 537 to assess.	5A. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 100 100 92
5B. Develop an understanding of international accounting issues and practices and how they impact multinational enterprises. (Coverage: ACCT 537)	5B. Cases/exams/other assignments are used in ACCT 537 to assess.	5B. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 100 100 92
5C. Identify the special ethical/CSR issues and their implications to organizations and individuals operating in an international environment. (Coverage: ACCT 537)	5C. Cases/exams/other assignments are used in ACCT 537 to assess.	5C. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 100 100 100 92
5D. Understand the role of international accounting/auditing organizations and their impact on multinational enterprises. (Coverage: ACCT 537)	5D. Cases/exams/other assignments are used in ACCT 537 to assess.	5D. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	100 100 100 80 92
Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier) 2016—Began conducting intra-department assessment exercises every year to improve decisions based on assessment data. 2017—Results from Spring 2016 significantly exceeded the benchmark. 2018—Assessment results continue to exceed benchmarks. We will continue to monitor for opportunities for improvement. 2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes. Assessment results continued to exceed benchmarks in the 2017-2018 academic year. We will continue to monitor for opportunities for improvement.				

Goal 6—Communication Skills

Objective	Direct Assessment	Benchmark	Results	
Students will... 6A. Construct grammatically correct sentences with correct punctuation and spelling.	6A. Case assignment in ACCT 551 is evaluated using rubric.	6A. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 94 87 80 100
6B. Formulate logical, coherent paragraphs (with citations and support where required)	6B. Case assignment in ACCT 551 is evaluated using rubric.	6B. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 94 100 85 100
6C. Write in a focused, purpose-driven, concise manner appropriate for business communications.	6C. Case assignment in ACCT 551 is evaluated using rubric.	6C. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	n/a 94 100 95 100
6D. Make organized, articulate oral presentations exhibiting awareness of audience and purpose.	6D. Oral presentation is made in ACCT 540 and evaluated using rubric.	6D. At least 70% of students will meet expectations by scoring 70% or better.	2015 2016 2017 2018 2019	100 100 100 100 100
<p><u>Follow-up (data is analyzed in the year following collection, so 2019 comments are in response to data from 2018 and earlier)</u></p> <p>2016—Began conducting intra-department assessment exercises every year to improve decisions based on assessment data.</p> <p>2017—Results from last year significantly exceeded the benchmark in both written and oral communications. Moved the writing assessment to ACCT 551 because the professor’s first language is English.</p> <p>2018—Assessment results continue to exceed benchmarks. We will continue to monitor for opportunities for improvement.</p> <p>2019—In May, our external Advisory Board, made up of accounting and business professionals, evaluated the program’s learning goals but recommended no changes.</p> <p>Students continued to meet expectations during the 2017-2018 academic year. However, there has been a downward trend on 6(A) in the last few years. We will continue to monitor and determine whether additional grammar instruction is needed. The trend may be correlated with the number of MAcc students who speak English as a second language.</p>				

Appendix J Master of Accountancy Assessment Cycle Data

1) Collect data

- a. The frequency of data collection was increased to every semester beginning with the 2015-2016 academic year. Consequently, steps 1 through 5 in the assessment cycle are now completed on more of a perpetual basis rather than the periodic basis previously employed.

2) Analyze Assessment Data:

- a. GAOL 1—Integration of Technical Knowledge & Skills
 - i. Comprehensive Exam over MAcc Core (ACCT 611)
 - ii. MFT (subareas of Marketing, Management, Finance, Managerial Accounting) (BAT 611)
 - iii. MFT (subarea of Strategic Integration) (BAT 611)
- b. GOAL 2—Strategic & Critical Thinking
 - i. Case Assignment (ACCT 551)
 - ii. MFT (overall score) (BAT 611)
- c. GOAL 3—Ethical Awareness & Analysis
 - i. Case—International with Ethics Component (ACCT 537)
 - ii. Ethics Exam for CPA License² (ACCT 611)
- d. GOAL 4—Research Skills
 - i. Case—Codification Research (ACCT 540)
- e. GOAL 5—International
 - i. Exams & Written Assignments (ACCT 537)
 - 1. ACCT 537—LO1 Role of Accounting in Global Economy
LO4 International Organizations
 - ii. Case—International with Ethics Component (ACCT 537)
 - 1. ACCT 537— LO2 Understand International Issues
LO3 Ethics in International Setting
- f. GOAL 6—Written & Oral Communication
 - i. Case Assignment (ACCT 551)
 - ii. Oral Presentation (ACCT 540)

3) Identify issues to monitor/address (student learning and retention, teaching methods, assessment processes)

4) Develop a plan to address issues (especially where program learning goals are not being met)

5) Review learning goals and objectives and make recommendations for changes (*close the loop*)

- a. When needed, make recommendations for changes to Department Chair and/or Curriculum Committee based on assessment data, long-term alumni surveys, consultations with advisory board and recruiters, etc.)

6) ANNUALLY - write assessment reports (AACSB and University)

² A passing grade on the ethics exam is required to pass the course.

Appendix K Assessment Data Survey of Past Accounting Graduates

Survey participants responded to the statements below by providing a score ranging from 1 to 7 to indicate the extent of their agreement with the statement. A score of 7 represents the highest level of agreement.

Results From Long-term Alumni Surveys:	2017 Rating Averages			
Survey Section II. Assessment of Overall Educational Preparation	10-Yr	5-Yr	3-Yr	1-Yr
1. The WIU accounting curriculum adequately prepared me for my "first" accounting-related job after graduation.	6.10	6.03	6.39	6.33
2. The WIU Department of Accounting and Finance facilitated a close student/faculty interaction.	6.43	6.16	6.54	6.33
3. The accounting curriculum helped to increase my skills in and understanding of the following areas:				
3a. Technical accounting knowledge and skills	6.17	6.11	6.35	6.50
3b. Computer skills	4.77	5.23	5.50	5.00
3c. Critical thinking, research, and analytical skills	6.07	6.04	6.23	6.33
3d. Recognition/understanding of ethical problems/issues	6.03	5.85	6.03	5.83
3e. Written communication skills	6.24	5.99	6.10	6.00
3f. Oral communication skills	6.00	5.74	5.84	5.67
3g. Working effectively in a team environment	6.30	6.04	6.18	6.00
3h. Collaborative behavior skills	6.28	6.02	6.04	5.83
3i. Recognizing the diversity of viewpoints	6.08	5.96	6.21	5.83
3j. Awareness of the international dimensions of finance/business	5.49	5.94	6.23	6.33
Survey Section III. Assessment of Education in Preparation for Specific Purposes	10-Yr	5-Yr	3-Yr	1-Yr
The WIU accounting curriculum adequately prepared me to sit for the:				
1. CPA Exam	5.68	5.88	6.25	6.00
2. CMA Exam	5.38	5.33	5.89	5.00
3. Other Exam	6.00	6.33	6.50	
The following curriculums adequately prepared me for graduate studies:				
5. WIU Accounting Curriculum	6.71	6.67	6.67	6.67
6. WIU Business Curriculum	6.52	6.33	6.55	6.33

* 10-yr average is the average of 10 years of survey data ending with 2017.

** 5-yr average is the average of 5 years of survey data ending with 2017.

*** 3-yr average is the average of 3 years of survey data ending with 2017.

**** 1-yr average is not a true average. Instead, it is just survey data for 2017.

Note: There is no meaningful difference in program ratings received from alumni who graduated 1, 5, & 10 years prior to data collection.

Appendix L
Course Mapping for IMA Endorsement

Topic	Module/Course Code and Title of Course Where Topic Is Covered	Level or Year Taught	Required (R) or Elective (E) Course	Level at Which Covered (A,B, or C)
PART 1 – Financial Reporting, Planning, Performance, and Control				
A. External Financial Reporting Decisions				
1. Financial statements	Acct 341, 342, 441	jr/sr	all R	C
2. Recognition, measurement, valuation, & disclosure	Acct 341, 342, 441	jr/sr	all R	C
B. Planning, Budgeting, and Forecasting				
1. Strategic planning	Acct 455	jr/sr	E	C
2. Budgeting concepts	Acct 351, 455	jr/sr	R/E	C
3. Forecasting techniques	Acct 455	jr/sr	E	C
4. Budgeting methodologies	Acct 351, 455	jr/sr	R/E	C
5. Annual profit plan and supporting schedules	Acct 351, 455	jr/sr	R/E	C
6. Top-level planning and analysis	Acct 351, 455	jr/sr	R/E	C
C. Performance Management				
1. Cost and variance measures	Acct 351, 455	jr/sr	R/E	C
2. Responsibility centers and reporting segments	Acct 351, 455	jr/sr	R/E	C
3. Performance measures	Acct 351, 455	jr/sr	R/E	C
D. Cost Management				
1. Measurement concepts	Acct 351, 455	jr/sr	R/E	C
2. Costing systems	Acct 351, 455	jr/sr	R/E	C
3. Overhead costs	Acct 351, 455	jr/sr	R/E	C
4. Supply chain management	Acct 351, 455	jr/sr	R/E	C
5. Business process performance	Acct 455	sr	E	C
E. Internal Controls				
1. Governance, risk, and compliance	Acct 451 and 480	sr	both R	C
2. Internal auditing	Acct 451 and 480	sr	both R	C
3. Systems controls and security measures	Acct 451	sr	R	C

Topic	Module/Course Code and Title of Course Where Topic Is Covered	Level or Year Taught	Required (R) or Elective (E) Course	Level at Which Covered (A,B, or C)
Part 2- Financial Decision Making				
A. Financial Statement Analysis				
1. Basic financial statement analysis	Acct 341, 342, 441	jr/sr	all R	C
2. Financial ratios	Acct 341, 342, 441, 480	jr/sr	all R	C
3. Profitability analysis	Acct 341, 342, 441	jr/sr	all R	C
4. Special issues	Acct 341, 342, 441	jr/sr	all R	C
B. Corporate Finance				
1. Risk and return	Finance 331	jr	R	C
2. Long-term financial management	Finance 331	jr	R	C
3. Raising capital	Finance 331	jr	R	C
4. Working capital management	Finance 331	jr	R	C
5. Corporate restructuring	Finance 331	jr	R	C
6. International finance	Finance 331	jr	R	C
C. Decision Analysis				
1. Cost/volume/profit analysis	Acct 455	jr/sr	E	C
2. Marginal analysis	Acct 455	jr/sr	E	C
3. Pricing	Acct 455	jr/sr	E	C
D. Risk Assessment				
1. Enterprise risk	Acct 451; Fin 351	sr/jr	R/E	C
E. Investment Decisions				
1. Capital budgeting process	Acct 451, 455; Fin 331	jr/sr	R/E/R	C
2. Discounted cash flow analysis	Acct 451, 455; Fin 331	jr/sr	R/E/R	C
3. Payback and discounted payback	Acct 451, 455; Fin 331	jr/sr	R/E/R	C
4. Risk analysis in capital investment	Acct 451, 455; Fin 331	jr/sr	R/E/R	C
F. Professional Ethics				
1. Ethical considerations for the organization for management accounting and financial management professionals	Mgt 481	sr	R	C
2. Ethical considerations for the organization	Mgt 481	sr	R	C

Appendix M

Current Model Degree Plan (BB Accountancy)					
1st Semester Freshman			2nd Semester Freshman		
<u>Gen-Ed</u>	1	HUMAN WELL BEING	<u>Gen-Ed</u>	3	HUMANITIES AND FINE ARTS
<u>CS 101</u>	3	COMP LITRCY I	<u>Gen-Ed</u>	2	HUMAN WELL BEING
<u>ENG 180</u>	3	COLLEGE WRIT I	-----	3	FINE ARTS COURSE
-----	3	HUMANITIES	<u>MATH137</u>	3	APPL CALC I
<u>MATH128</u>	3	PRECALC ALG	<u>Gen-Ed</u>	4	LAB SCIENCE FOR GEN EDUC
-----	3	PSY 100 OR SOC 100			
TOTAL	16		TOTAL	15	
1st Semester Sophomore			2nd Semester Sophomore		
<u>Gen-Ed</u>	3	MULTICULTURAL STUDIES	<u>ACCT202</u>	3	PRIN MGRL ACCT
<u>ACCT201</u>	3	PRIN FIN ACCT	<u>CS 302</u>	3	SPDSHEET DBASE
<u>ECON231</u>	3	PRIN MACRO	<u>ECON232</u>	3	PRIN MICRO
<u>ENG 280</u>	3	COLLEGE WRIT II	ELECTIVE	2	ANY ELECTIVE
<u>STAT171</u>	3	GEN ELEM STAT	<u>Gen-Ed</u>	3	COMM 241 OR 242
TOTAL	15		TOTAL	14	
1st Semester Junior			2nd Semester Junior		
<u>ACCT341</u>	3	INTERM ACCT I	<u>ACCT342</u>	3	INTERM ACCT II
<u>ACCT351</u>	3	MANAGERIAL ACCT	<u>ACCT371</u>	3	PRIN OF TAX
<u>BCOM320</u>	3	BUS COMMUNIC	<u>FIN 331</u>	3	FIN MGT I
ELECTIVE	3	ANY ELECTIVE	<u>IS 340</u>	3	INTRO INFO SYS
<u>MGT 349</u>	3	PRIN OF MGT	<u>MKTG327</u>	3	MKTG PRINCIPLES
TOTAL	15		TOTAL	15	
1st Semester Senior			2nd Semester Senior		
<u>ACCT441</u>	3	ADV ACCT I	<u>ACCT480</u>	3	FIN AUDITING
<u>ACCT451</u>	3	ACCT SYST CONT	<u>ACCT499</u>	0	ACCT ASSESSMENT
<u>B L 431</u>	3	LAW COMM TRANS	<u>BAT 490</u>	0	BUS CORE ASSESS
<u>DS 303</u>	3	FORECAST & REGR	<u>MGT 481</u>	3	MGT & SOC ETHIC
-----	3	ACCT ELECTIVES	<u>MGT 490</u>	3	BUS STRAT & POL
TOTAL	15		-----	3	DIRECTED ELEC FOR ACCT
		Program Total s.h.	-----	3	ACCT ELECTIVES
TOTAL	120		TOTAL	15	

Proposed Model Degree Plan (BB Accountancy)

1st Semester Freshman			2nd Semester Freshman		
<u>Gen-Ed</u>	1	HUMAN WELL BEING	<u>Gen-Ed</u>	3	HUMANITIES AND FINE ARTS
<u>CS 101</u>	3	COMP LITRCY I	<u>Gen-Ed</u>	2	HUMAN WELL BEING
<u>ENG 180</u>	3	COLLEGE WRIT I	-----	3	FINE ARTS COURSE
-----	3	HUMANITIES	<u>MATH137</u>	3	APPL CALC I
<u>MATH128</u>	3	PRECALC ALG	<u>Gen-Ed</u>	4	LAB SCIENCE FOR GEN EDUC
-----	3	PSY 100 OR SOC 100			
TOTAL	16		TOTAL	15	
1st Semester Sophomore			2nd Semester Sophomore		
<u>Gen-Ed</u>	3	MULTICULTURAL STUDIES	<u>ACCT202</u>	3	PRIN MGRL ACCT
<u>ACCT201</u>	3	PRIN FIN ACCT	<u>CS 302</u>	3	SPDSHEET DBASE
<u>ECON231</u>	3	PRIN MACRO	<u>ECON232</u>	3	PRIN MICRO
<u>ENG 280</u>	3	COLLEGE WRIT II	<u>ACCT341</u>	3	INTERM ACCT I
<u>STAT171</u>	3	GEN ELEM STAT	<u>Gen-Ed</u>	3	COMM 241 OR 242
TOTAL	15		TOTAL	15	
1st Semester Junior			2nd Semester Junior		
<u>ACCT342</u>	3	INTERM ACCT II	<u>ACCT 343</u>	3	INTERM ACCT III
<u>ACCT351</u>	3	MANAGERIAL ACCT	<u>ACCT 372</u>	3	Tax II
<u>BCOM320</u>	3	BUS COMMUNIC	<u>FIN 331</u>	3	FIN MGT I
<u>ACCT371</u>	3	Tax I	<u>IS 340</u>	3	INTRO INFO SYS
<u>MGT 349</u>	3	PRIN OF MGT	<u>MKTG327</u>	3	MKTG PRINCIPLES
TOTAL	15		TOTAL	15	
1st Semester Senior			2nd Semester Senior		
<u>ELECTIVE</u>	3	ACCT ELECTIVE	<u>ACCT480</u>	3	AUDITING
<u>ACCT451</u>	3	ACCT SYST CONT	<u>ACCT499</u>	0	ACCT ASSESSMENT
<u>B L 431</u>	3	LAW COMM TRANS	<u>BAT 490</u>	0	BUS CORE ASSESS
<u>DS 303</u>	3	FORECAST & REGR	<u>MGT 481</u>	3	MGT & SOC ETHIC
<u>TRACK</u>	3	ACCT ELECTIVE (in TRACK)	<u>MGT 490</u>	3	BUS STRAT & POL
TOTAL	15		<u>TRACK</u>	3	ACCT ELECTIVE (in TRACK)
		Program Total s.h.	<u>ELECTIVE</u>	3	ACCT ELECTIVE
TOTAL	121		TOTAL	15	