

Accounting AACSB Continuous Improvement Review Report

August 15, 2015

Department of Accounting
B.I. Moody III College of Business Administration
University of Louisiana at Lafayette



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1. Innovation, Impact and Engagement

The following examples of innovation, impact, and engagement are distinctive to the Department of Accounting and relate directly to our mission and vision.

1.1 Students

- Certified Public Accounting (CPA) Examination Preparation
 - Undergraduate program includes specified courses required in Louisiana to sit for the CPA exam
 - Benchmarked undergraduate accounting courses to CPA exam content
 - MS in Accounting designed to provide value added way to enhance undergraduate accounting knowledge and obtain additional 30 hours to sit for the exam in Louisiana
 - Overall pass rate for UL Lafayette accounting graduates (all candidates as well as first time candidates) exceeds both Louisiana and national averages; REG and FAR pass rates each exceed both Louisiana and national averages by over 10% (National Association of State Boards of Accountancy (NASBA), 2014)
 - See Appendices A-10 and A-11.
- Success of UL Lafayette Accounting Graduates
 - 63 partners at 8 area CPA firms: see Appendix A-1
 - B.I.Moody III, businessman and benefactor of the B.I.Moody III College of Business Administration
 - Donald Broussard, Secretary/Treasurer/CFO, The Lemoine Company, LLC
 - Kevin Moody, President, The Moody Company
 - Deidre Toups, President, HB Rentals LC
 - Dru Milke, CEO, RLC, LLC
 - Karl Meche, Director of Accounting & Treasurer, Stone Energy, Lafayette LA
 - Kathleen Comeaux, Senior Vice President, J.P. Morgan Chase
 - Lisa Landry, Director of Administrative Services, UL Lafayette
 - Ellen Cook, Assistant Vice President of Academic Affairs - Academic Resources; member of AICPA Tax Education Task Force, AICPA 1040 Checklist Task Force, 2011-2014 member Tax Executive Committee
 - Thomas Phillips, Chair, Department of Accounting, LSU
 - Erik Billet, Director of Operational Accounting, Ecoserv (formerly Manager-Assurance Services, EY)
- Placement of students at graduation
 - 83% of Spring 2015 graduates employed or going to graduate school as compared to 69% in Spring 2010
 - 45% of Spring 2015 graduates employed full time in public accounting compared to 31% in Fall 2010
 - 11% of Spring 2015 graduates employed in healthcare vs. 3% in Fall 2010
- New Post-Baccalaureate Programs
 - MS in Accounting Program
 - Approved by University of Louisiana System Board of Regents in Summer 2014; launched Fall 2014
 - Initial class consisted of four students; three of whom will graduate in Fall 2015
 - Enrollment for Fall 2015 double that of Fall 2014 with 7 new graduate students admitted
 - Post Baccalaureate Certificate in Accounting (PBCA)
 - Approved Fall 2014; 4 students enrolled in program in Fall 2015
 - First two students completed PBCA Spring 2015
- Student Engagement
 - Active student organizations: Beta Alpha Psi (BAP) and Institute of Management Accountants (IMA) Student Chapter
 - BAP – Superior Chapter every year since 2000; Gold Challenge Award 2010, 2012, 2013

- IMA – Silver Certificate of Excellence Award 2012-13
- *Le Gran Concours I and II – An Evening of Celebration, Participation, and Appreciation*: annual fall banquet honoring students, advisory board members, donors, community supporters, and faculty; recognition of scholarship recipients; see Section 1.3 of this report
- Recruitment of Accounting majors: Accounting Day, Preview Day, ACCT 201/202 presentations, Lafayette Parish Career Fair, UL Lafayette Majors Fair, Ragin’ Business Week
- Alexandra Dardar – member of UL Lafayette Homecoming Court Fall 2014
- UL Lafayette Excellence in Service Award (begun Spring 2013) – requires 200+ hours of university-based community service; approximately 15 recipients each semester university-wide
 - Megan Malveaux – Spring 2015
 - Samantha Williams – Fall 2014
- Outstanding Graduate Award – based on leadership, scholarship, and service
 - Trevor Bellard – outstanding graduate of college and department Spring 2015
 - Alexandra Dardar – outstanding graduate of university, college, and department Fall 2014
 - Peyton Hargrave – outstanding graduate of college and department Spring 2014
 - Laura Guichard – outstanding graduate of college and department Spring 2012

1.2 Faculty

- Professorships - 8 of 11 full time faculty hold one or more professorships during 2014-15 including:
 - Dr. Suzanne Ward – Dr. Doris Broussard Bentley/BORSF Professorship in Business Administration; Fanny Edith Winn Educational Trust/LEQSF Regents Professorship in Accounting; Jim & Pat Prince/BORSF Endowed Professorship in Accounting I
 - Dr. Dan Ward – Jim & Pat Prince/BORSF Endowed Professorship in Accounting II
 - Dr. Thomas Wilson – Elmo J. Laborde, Jr./BORSF Professorship in Accounting
 - Dr. Kathy Hsu – Ken Ardoin & Kathleen Babineaux, Blanco/BORSF Professorship in Business Administration; Community Coffee Company/ LEQSF Regents Professorship in Hospitality Management
 - Dr. Harlan Etheridge – Paul W. Burdin/BORSF Professorship in Business Administration III
 - Dr. Sarfraz Khan – Jim & Charlotte Doyle/BORSF Business Administration Professorship
 - Dr. Tom Hsu – E.J. Chatelain/BORSF Professorship in Business Administration
 - Ms. Pam Meyer – Florence Mauboules/BORSF Professorship in Business Administration
- Service to University, College, Department 2014-15
 - University Committees:
 - Dr. Suzanne Ward, Chair, Committee on Academic Affairs and Standards; Chair, Academic Planning and Development Committee
 - Dr. Dan Ward, Business Representative, Faculty Grievance Committee
 - Dr. Tom Wilson, University Curriculum Committee
 - Dr. Kathy Hsu, University Distance Learning Leadership Council
 - College Committees: See Appendix A-2 for College Governance/Organizational Charts
 - Dr. Suzanne Ward, Coordinator, Accounting Standards and Accreditation
 - Dr. Dan Ward, MCOBA CBK Review Task Force; Promotion & Tenure Committee
 - Ms. Nicole Bruchez, MCOBA Facilities Committee
 - Dr. Tom Wilson, Chair, Undergraduate Curriculum Committee
 - Dr. Tom Hsu, Internationalization Committee
 - Ms. Pam Meyer – MBA Committee; Planning and Strategy Council (effective Fall 2015)
 - Dr. Harlan Etheridge, Chair, Faculty Development Committee; Planning and Strategy Council
 - Dr. Kathy Hsu, Chair, Distance Learning Committee
 - Ms. Ashley Guidroz, Chair, MCOBA Student Engagement Committee
 - Ms. Tracy Bundy, MCOBA Assessment Committee, NSSE Task Force
 - Department Committees: All full time department faculty serve; See Appendix A-3

- Faculty Recognitions
 - Advising Awards
 - Department average on University annual advising survey above both University and College
 - Dr. Suzanne Ward 2014, 2013, 2012, 2010
 - Dr. Dan Ward 2014, 2013, 2012, 2011, 2010
 - Ms. Tracy Bundy 2014, 2013, 2011, 2010
 - Ms. Pam Meyer 2014, 2013, 2012
 - Dr. Harlan Etheridge 2011
 - Dr. Kathy Hsu 2012, 2010
 - Ms. Ellen Cook, Assistant Vice President for Academic Affairs, Academic Resources – Louisiana Society of CPAs (LCPA) Woman to Watch Established Leader Award, 2014
 - Research Awards/Teaching Awards/Service Awards
 - Dr. Tom Hsu – 2015 AAA Outstanding International Accounting Dissertation Award
 - Dr. Tom Wilson – 2014-15 & 1998-99 The Colonels Philip and Jean Piccione Endowed Award for Research (awarded by MCOBA); Outstanding Paper Award – 2011 Allied Academies Summer International Internet Conference; 2004-05 John T. and Sandra B. Landry Endowed Award for Teaching
 - Ms. Ellen Cook – 2008-09, 2004-05 The Colonels Philip & Jean Piccione Endowed Award for Research
 - Dr. Dan Ward – 2003-04 The Colonels Philip and Jean Piccione Endowed Award for Research
 - Ms. Pam Meyer – 2012-13 The BI Moody III College of Business Administration Award for Advising; 2013 Department of Accounting Outstanding Service Award
 - Dr. Harlan Etheridge & Dr. Kathy Hsu – 2013 UL Lafayette Distance Learning Course Design Grant
 - Dr. Kathy Hsu – 2003-04 John T. and Sandra B. Landry Endowed Award for Teaching

1.3 Organizations/External Stakeholders

- Speed interviewing
 - Faculty, junior & senior accounting students and area employers; job/intern opportunities for students
 - Five minute “interview” provides job interview experience; held annually in September
 - In 2014, 14 firms with 2 – 3 representatives each and 37 accounting majors; all faculty attend
- *Le Gran Concours – An Evening of Celebration, Participation, and Appreciation* - Department of Accounting’s annual fall banquet which honors students, advisory board members, donors, community supporters, and faculty
 - Approximately 200 students, professionals, faculty, & guests attend mixer and banquet
 - Recognition of scholarship recipients; scholarship donor presents scholarship recognition certificate(s)
 - Assigned seating where students and faculty share tables with supporters and professionals
 - Mr. William Balhoff, Managing Director & CEO of Postlethwaite & Netterville and the 2013-14 Chairman of the Board of the AICPA was our guest speaker at *Le Gran Concours I*.
 -
- Scholarships
 - 43 students received Department scholarships in 2014-15 including 9 dedicated to first generation students
 - Darnall, Sikes, Gardes & Frederick Scholarship established/awarded Fall 2014 specifically for an MS student
 - 13 accounting majors received scholarships awarded by the College
 - 9 new scholarships established since 2010 with an additional one currently being funded
 - 2011-12 – 1 of 52 universities (one of three in Louisiana – LSU & Tulane) to have a student receive the inaugural PCAOB \$10,000 academic scholarship
- Advisory Council
 - Expanded to 12 members in 2014-15 from 6 in 2010; anticipate expansion to 14 members in 2015-16
 - Representatives of public and private accounting (6 of each); includes 1 from the LCPA Acadiana Chapter
 - See Appendix A-16

2. Situational Analysis

2.1 Factors that Shape the Department's Mission and Operations

Founded in 1900, the University of Louisiana at Lafayette is one of nine universities in the University of Louisiana System, the largest in Louisiana and one of the nation's twenty largest public systems of higher education.

- The state's second largest university
- Enrolls over 18,000 students in over 78 undergraduate and over 28 graduate programs.
- Approximately 87% of undergraduate and graduate students are from Louisiana.
- Graduation rate has risen over 49% in last decade with nearly 3,000 degrees awarded in 2013-2014
- Carnegie Classification as a Research University with High Research Activity, the only university in the UL System to rank at this level

The Granting Resources and Autonomies for Diplomas (GRAD) Act, signed into law in 2010, requires institutions to report progress towards meeting measurable performance objectives designed to increase student degree completion, augment Louisiana's workforce, and meet economic development needs. Institutions meeting such objectives are granted limited operational autonomy and flexibility. Examples of UL Lafayette target measures and objectives include retention rates, program completers, percentage of programs accredited, among others.

The Department of Accounting is housed in the B.I. Moody III College of Business Administration (MCOBA) with three other departments: Economics & Finance, Management, and Marketing & Hospitality.

- MCOBA enrollment of approximately 2,100 in Fall 2014 with approximately 520 accounting majors
- In Spring 2015, Dr. Gwen Fontenot became Interim Dean of MCOBA upon the resignation of Dr. Joby John, Dean from Fall 2007 until the end of Fall 2014.
- Dr. Lise Anne Slatten has been appointed Interim Associate Dean of MCOBA effective August 1, 2015.
- The Department of Accounting is unique from several perspectives:
 - Only department in MCOBA to launch two new programs, both in 2014 – Masters of Science (MS) in Accounting and Post-Baccalaureate Certificate in Accounting (PBCA).
 - Only MCOBA department with Assistant Department Head (Ms. Pam Meyer appointed Spring 2014)
 - Two graduate assistants (both MS students) with offices on the third floor of Moody Hall near faculty
 - Two extremely involved student organizations, Beta Alpha Psi (BAP) and Institute of Management Accountants (IMA) Student Chapter
 - Department Repeat Rule. See Appendix A-4.
 - Student Code of Conduct and Honor as well as Department Exam Policy which must be agreed to each semester by students in Accounting classes. See Appendix A-5.
 - Utilization of self-generated monies to fund both student and faculty travel

Additional information regarding these factors is presented in the College CIR Report Sections 2.1, 2.2, and 2.3.

2.2 Relative Advantages

High Quality Majors

- Increased quality due to selective admissions to University and College as well as Department Repeat Rule
- Pass rate for all candidates on *Uniform Certified Public Accounting Exam [National Association of State Boards of Accountancy, 2014 (NASBA)]* above both Louisiana and national averages with pass rate for all candidates on FAR and REG significantly above Louisiana and national averages.
- In 2014-15, 43 students received over \$20,000 in scholarships awarded through the Department and 13 accounting majors received MCOBA scholarships (out of 29 awarded)

Community Support and Brand Placement

- Undergraduate program highly respected – students receive priority placements; employers contact department regularly to recruit new hires and interns
- Community and professional support of programs and student organizations including the MS in Accounting
- High level professional and community support and sponsorship of annual accounting banquet – *Le Gran Concours* – to recognize outstanding students, faculty, and supporters (began 2013)

Quality Faculty

- 11 participating faculty; 7 with doctorates (all in accounting); 6, Certified Public Accountants (CPA)
- 5 faculty with current practical experience; 1 just completed a 1 year internship with a local seafood producer/distributor; 2 who work part-time at area CPA firms
- 36 peer reviewed articles; over 83% in journals meeting the College's and the Department's quality criteria
- Scores on annual Advising Survey generally exceed those of both MCOBA and University; 4 faculty received UL Lafayette Outstanding Advisor Award for 2014
- Department ranked 23rd nationally in a recent study of Quality ratings from RateMyProfessor.com
- 8 full time faculty hold one or more professorships for a total of 11 professorships in 2014-15

Departmental Administrative Support

- Only MCOBA department with Assistant Department Head
- Separate coordinators for Introduction to Financial and Managerial Accounting (ACCT 201/202)
- Ms. Jackie Hetzel, our Administrative Assistant, runs the office with the help of 2-3 student workers.

Active Student Organizations

- Beta Alpha Psi (BAP) – Kappa Theta Chapter
 - Recognized as Superior Chapter for sixteenth year in a row (every year eligible)
 - Received Gold Challenge Award three times in last five years (2010, 2012, 2013)
 - BAP Annual and Southwest Regional Meetings attended by 6 – 8 BAP members each year
 - Competes in BAP Best Practices competition each year in at least two categories
 - Sponsors events with UL Lafayette Career Services; e.g., Dining Etiquette, Soft Skills Workshop.
- IMA Student Chapter – Formerly Accounting Society
 - Reorganized as IMA Student Chapter in 2013 with membership open to all business majors
 - Received Silver Certificate in first year as student chapter November 2013
 - IMA Student Leadership Conference attended by 6 – 10 IMA members each year

Other Strategic Advantages – Also see Section 2.2.1 of the MCOBA CIR Report

- Support from university administration
- Self-generated departmental funds for scholarships and faculty development

2.3 Relative Disadvantages, Internal and Competitive ChallengesBudget

- Louisiana faced a \$1.6 billion shortfall in the 2016 budget with higher education slated to absorb an approximately \$608 million (60-80%) funding reduction. However, the final adopted budget resulted in stand-still funding for higher education at this time.
- Tuition and fees increasing 10% in Fall 2015 (effectively a 20% increase) translates to decreasing numbers of majors

Lack of Faculty Lines

- Faculty currently sufficient to meet AACSB standards, but little cushion to overcome unforeseen faculty absences or the expansion of our MS in Accounting program.
- Currently 2 – 4 faculty teach one or more overloads each semester.
- Recruitment for an assistant professor to fill a currently existing open accounting line expected for 2015-16 academic year with hiring scheduled for Fall 2016; however, this will still leave the faculty stretched thin.

Lack of Graduate Resources and Coordination of Resources

- Assistant Department Head currently coordinates both the MS in Accounting and the PBCA programs.
- Need budgeted marketing resources to attract high quality students to our graduate program
- As part of our approved MS in Accounting program, a dedicated Accounting Lab was to be established. Facilities and resources needed for this lab have been used in other areas by both the University and College.
- University and College resources to acquire necessary software to support undergraduate and graduate programs are frequently difficult to obtain.

Other Challenges and Concerns - Also see Section 2.2.2 of the MCOBA CIR Report

- Change in College leadership.
- Constraints on physical expansion of the department, college, and university
- Limited availability of SMART classrooms
- Implementation of technology enabled processes and innovative teaching technologies

2.4 Opportunities for Enhancing the Department's Degree Offerings

- New tenure-track faculty hirings – Help increase and enhance research endeavors, collaborations, professional/community interactions, and course offerings
- Accounting Concentration in MBA program – Another opportunity to obtain graduate accounting education
- Create a speaker series for BSBA and MS programs
- Name change to School of Accounting – May improve student/faculty recruitment

2.5 Accounting Degree Programs – received separate AACSB accreditation in 2011BSBA in Accounting

- Degree program consists of 120 semester credit hours; 36 hours in accounting, 3 in business law as it applies to accounting, 35 hours in business with the remainder spread over the liberal arts, mathematics and other electives. See Appendix A-6 for the 2013-15 and the 2015-16 degree programs.
- CPA exam in Louisiana
 - A minimum of a bachelor's degree and 150 semester hours to sit for the CPA exam in Louisiana. Our 120 hour BSBA provides the required courses, but not sufficient hours.
 - Students take additional hours, double major, minor, or pursue graduate degrees to meet the extra 30 hour requirement. The MS in Accounting was developed, in part, to help fulfill this requirement.

MS in Accounting

- Approved in 2014 with first students enrolled in Fall 2014; 7 new students admitted to program for Fall 2015
- Designed primarily for students with undergraduate degrees in accounting.
- Consists of 33 SCHs; originally 27 accounting and 6 elective MBA courses. Effective Fall 2015, accounting hours change to 24 with 3 hours of required BSAT and 6 hours of MBA electives. See Appendix A-7.

Post Baccalaureate Certificate in Accounting (PBCA)

- Not a degree program in accounting, but developed in response to measured objectives under the GRAD Act
- Provides an alternative for students with a non-accounting business degree to complete the minimum accounting and business law courses required to sit for the CPA exam in Louisiana.
- 27 hours with 24 hours of accounting and 3 hours of business law for accountants. (See Appendix A-8).

Degrees awarded

- The MS in Accounting program began in Fall 2014; our first 3 graduates are expected in Fall 2015.
- The first two recipients of the PCBA received their certificates in Spring 2015.
- BSBA (Accounting) degrees awarded as follows: 80 in 2014-15; 72 in 2013-14; 67 in 2012-13; 64 in 2011-12; and 73 in 2010-11.

3. Progress Update on Concerns from Previous Review

In 2011, the following items were indicated in our initial accreditation approval letter as items that should be closely monitored and incorporated into ongoing strategic planning initiatives.

1. *Incorporation of all stakeholders into the formal strategic planning process. (Standard 1: Mission Statement and Standard 31: Accounting Mission Statement)*

In order to increase input from a broader cross-section of the professional community, the Department has expanded our Advisory Board from 6 to 12 members with an increase to 14 anticipated in 2015-16. Input from these professionals along with members of our two student organizations (BAP and IMA), Department and College faculty members as well as various other stakeholders is solicited and considered in the Department's strategic decisions and actions. To ensure a timely two-way flow of information between the Department and area employers, the Department has designated the Assistant Department Head as our official liaison with the professional community.

For the Department's current Strategic Plan, we actively solicited input from our Advisory Board, area accounting professionals, the Louisiana Society of CPAs, accounting alumni, and current students. For example, feedback and letters of support from our stakeholders were important items included in our proposal for a Master's Degree in Accounting program. Feedback from our stakeholders has also resulted in the development of three new courses: Professional Ethics for Accountants (at both the graduate and undergraduate levels) and Accounting Practicum.

Graduating seniors are in a unique position to provide valuable feedback concerning the accounting program. Accordingly, the Department solicits their input regarding the courses included in our program, the topics covered, the skills focused on via a survey administered in the student's semester of graduation. The Department reviews the results of the survey at our end of the semester meeting and makes changes in topic coverage, courses, etc., as appropriate. NSSE (National Survey of Student Engagement) data on freshman and senior perceptions as well as University Senior Exit Survey data are also made available to the Department for analysis.

2. *Documentation of how your Mission Statement influences your strategic planning process. (Standard 1: Mission Statement and Standard 31: Accounting Mission Statement)*

The Department has identified three strategic imperatives derived from our Mission and which relate to the three broad areas identified in the mission: Students, Faculty, and Organizations (External Stakeholders). Based on these three strategic imperatives, which relate to both the University's and the College's strategic imperatives, the Department has identified a series of goals and has developed specific action plans to achieve them. The Department meets, at a minimum, once a semester to review our progress to date on each of our action plans, to make revisions to existing action plans, to close the loop on completed action plans, and to add new action items to our strategic plan. Highlights from our Strategic Plan are discussed in Section 4.2 of this report. Our most recently updated strategic plan is presented in Appendix A-20.

3. *Documentation of your strategic planning meetings.*

Department strategic planning meetings are held at least once a semester and more often if deemed necessary. A faculty member has been designated as the recorder to take the minutes of these meetings which are then posted to the Accounting Faculty Moodle Site. Minutes from our meetings in Spring 2011 through Spring 2015 are available.

4. *Improvement of tracking of graduates (Standard 33: Accounting Student Placement)*

The Department's Senior Survey was revised in Fall 2012 in order to better identify placement of students at graduation. In Spring 2013, the Department was able to obtain a comprehensive list of accounting graduates from the UL Lafayette Alumni Association. The Department combined this list with an alumni list from BAP to develop as updated an alumni list as possible. In addition, the Department collects information from the graduating seniors regarding employment and permanent contact information at the graduation ceremony. This information is added to our database of alumni. This has allowed us to be more cognizant of our graduates' employment status at their graduation date. In order to discern employment status subsequent to graduation, the Department is developing a questionnaire to be sent in 2015-16 via Survey Monkey to all alumni for whom we have an e-mail address.

5. *Development of a plan to maintain over 50% AQ faculty on an on-going basis (Standard 10: Faculty Qualifications)*

We have aggressively worked to improve the number of SA (formerly AQ) faculty in the Department while maintaining an appropriate balance in experience. To further this goal, the Department has designated a faculty member to be the Recruitment Coordinator (Dr. Kathy Hsu) who, in conjunction with the Department Head (Dr. Suzanne Ward), is responsible for searching for and recruiting new SA faculty to our Department. This has proven to be a very successful strategy as we have been able to offset the departure of both AQ and PQ faculty members in the last five years. In addition, the Department has reduced its dependency on supporting faculty for class coverage with only one class taught by an adjunct instructor.

The University administration and the Dean of the College have worked with the Department to enhance our faculty roster despite several years of budget cuts. Using its resources strategically, in 2013, the University allotted the Department two new faculty positions, one Assistant Professor and one Instructor, as well as increased salary levels for these new positions. In 2012, we hired one of our IP adjunct faculty members (Ms. Ashley Guidroz) to fill an existing vacant instructor line and, in 2013, we hired two SA faculty [one in an existing line (Dr. Tom Hsu) and one in a new line (Dr. Sarfraz Khan)] as well as one IP instructor (new line; Ms. Nicole Bruchez). We have received approval to recruit an assistant professor for a currently existing open SA accounting line during 2015-16 with hiring scheduled for Fall 2016.

The Department also encourages our three full time IP and one PA faculty members to undertake activities necessary to attain or maintain PA status; e.g., financial support for additional graduate coursework, mentoring appropriate research projects. Accordingly, our SA:(IP+PA) ratio for 2014-2015 was 7:4.25 with 62.2% of total faculty resources provided by SA faculty, a significant increase from Fall 2009 when our AQ:PQ ratio was 6:7 with only 54.46% of total faculty resources provided by AQ faculty. Furthermore, our ratio of (SA + PA + SP): IP faculty is 8:3.25 with 71.1% of total faculty resources provided by these faculty members.

6. *Pursue strategies for maintaining up-to-date technology capabilities for faculty, staff, and students.*

As a result of our fund-raising strategies which are discussed further in #7 below and Section 4.4 of this report, we have been able to provide a variety of equipment upgrades for accounting faculty. In 2011-2013, all faculty and staff in the Department received new office furniture including desks, bookcases, and file cabinets. In 2012-13, the Department purchased new printers for all faculty and staff. Furthermore, all faculty members, the Department administrative assistant, and our two graduate assistants received new computers with dual monitors. We expect to continue this strategy to maintain up-to-date technology for faculty and staff in the future. Through the efforts of the MCOBA Interim Dean, the Department has acquired a Scantron to assist in grading and assessing test results.

Based on feedback from our professional stakeholders, the Department currently uses Lacerte, H & R Block, Thomson Reuters Checkpoint, and CCH (OMNI) tax software in our graduate and undergraduate tax classes. In conjunction with the UL Lafayette Dupre Library, we are in the process of obtaining access to the *Accounting Research Manager* to assist in faculty and graduate student research projects. We also maintain both student and

faculty subscriptions to the FASB Codification, annually update QuickBooks, and provide individual SAS/STATA subscriptions for research faculty. The Department is also exploring the possibility of acquiring an e-IFRS subscription. Based on feedback from the AAB and external stakeholders, we are switching to Ultra Tax from Lacerte in Fall 2015.

7. *Development of a strategy to increase financial resources to offset loss of state funding. (Standard 5: Financial Strategies)*

The Department has long recognized the need for a source of funds that was outside the amount allocated in the University budget especially in these times of budget reductions. One source of such funds has been the development of working papers and comprehensive cases for both of our introductory accounting courses. Funds generated by the sale of these working papers have provided the monies for the technology upgrades and furniture replacements discussed in #6 as well as numerous scholarships awarded to our accounting majors, the amount of which was increased from \$750 per semester to \$1,250 per semester effective Fall 2013. In addition, these monies are used for faculty development and travel for both faculty and students. See Section 4.4 of this report.

Based on our belief that budget reductions will continue in the future or at best that funding will be flat, the Department has partnered with the publisher of the texts for our two introductory accounting courses to prepare a UL Lafayette-specific version of each text. Faculty members in the Department have prepared supplements to be added to the publisher's materials. As a result, the Department receives a royalty from the publisher for every text sold.

The Department is assessing the feasibility of a phone drive to raise funds from alumni.

To help mitigate the budget situation, the College has decided to award several professorships to faculty in recognition of service contributions. The Department is fortunate that four of our faculty receive these additional professorships. However, due to restrictions relating to the awarding of professorships, the majority of these service professorships will be discontinued in the next year or two.

8. *Establishment of criteria for the evaluation of the quality of research outlets as referenced in Appendix 2.31.5 III.*

Under current College guidelines, to which the Department adheres, acceptable research outlets must have a maximum acceptance rate of 50% as noted in Cabell's. In conjunction with the College, the Department is also working on criteria for evaluating quality of research outlets. This is part of the continuing improvement process for both the Department and the College.

4. Strategic Management

4.1 Mission Statement and Summary of Strategic Management Planning Process

The Mission of the Department of Accounting has changed since our last AACSB review. Based on extensive input from students, faculty, and external stakeholders (including the Department's Advisory Board), our mission has evolved to emphasize four objectives: (1) reflect the linkage between the Department's Mission and the College and University Missions; (2) define our primary geographic area of influence as the Acadiana region; (3) recognize the necessity of emphasizing engagement, innovation and impact; and (4) identify our focus on helping facilitate economic and cultural development in Acadiana. Our revised Vision, Mission, Values, and Strategic Imperatives were ratified by the Department faculty in Spring 2014; the Mission was revised again in Spring 2015 and ratified by the faculty.

The changes primarily clarify and emphasize the distinctiveness of our programs as well as align our mission with the revised College mission statement and strategies (see MCOBA CIR Report Section 4.1). The University is currently undergoing a review of its mission, vision, and strategic imperatives which is expected to be complete in late 2015. Once this process is concluded, we will revise our mission accordingly. (See Appendix A-9 for the linkage among the current Mission, Vision, Values, and Strategic Imperatives for the University, the College, and the Department.)

4.1.1 Vision, Mission, Values, and Strategic Imperatives

4.1.1.1 Vision

The Department of Accounting is both vision- and mission-driven and focuses on three primary areas: students, faculty and other stakeholders. The **vision** of the Department of Accounting is as follows:

The Department of Accounting seeks to be a catalyst in the transformation of students into professionals by providing quality accounting education in an environment that fosters innovative, engaging, and impactful relationships among faculty, students and other stakeholders.

4.1.1.2 Mission

The Department of Accounting has a mission to support diverse constituencies, while directly supporting the mission of both the College and the University. The primary element of the Department's mission is to provide a high quality accounting curriculum and sound classroom instruction, providing our students with the knowledge, skills and ethical awareness to be successful in the ever-changing accounting profession. Additionally, the Department's faculty provides intellectual contributions through a mix of discipline-based research activities in practice and pedagogy that can be applied in professional environments, as well as in classroom instruction. Our **mission**, derived from our vision, defines the Department's purpose within the broader missions of the University and the College and highlights our distinctive characteristics:

The Department of Accounting, through engagement, quality teaching, applied and pedagogical research and service, provides students in the Acadiana region and beyond with a quality undergraduate and graduate accounting education that develops the knowledge, skills, and ethical awareness to contribute to a broad range of accounting and business careers in a dynamic regional and global economy. In concert with the College and the University, we fulfill our mission to our culturally-rich region through the following:

Students

- *Providing graduate and undergraduate curricula that allow pursuit of a wide range of accounting and business career opportunities and professional certifications.*

- *Fostering an understanding of ethical, technological, and corporate social responsibility issues facing the accounting profession.*
- *Developing problem solving, critical thinking, and communication skills.*
- *Providing resources to enhance student learning.*
- *Serving other disciplines with an exposure to basic accounting concepts.*

Faculty

- *Providing resources to augment classroom teaching performance and effectiveness.*
- *Promoting research activities which lead to journal publications and other intellectual contributions that complement our educational initiatives.*
- *Supporting professional development through participation in regional and national academic and professional activities.*
- *Encouraging service to the University, the College, the Department, and the profession.*

Organizations (External Stakeholders)

- *Partnering with area accounting professionals and other stakeholders to develop mutually beneficial relationships.*
- *Providing career development opportunities for current and future leaders in the accounting profession.*
- *Promoting regional economic development.*

4.1.1.3 Values

The **values** of the Department reflect the principles in which we believe and towards which we aspire as we work to attain our mission:

The Department values ethics, professionalism, respect for the profession of accountancy, and dedication to life-long learning. Furthermore, the Department values encompass those of the University and the College.

Our faculty is committed to demonstrating and upholding high ethical standards in their classrooms, their research endeavors, and their service to the university and community. The Department of Accounting Student Code of Conduct and Honor mandates that each student enrolled in a course offered by the Department accept personal responsibility to uphold and defend high ethical standards in all academic endeavors and to promote an atmosphere of integrity in which all individuals may flourish.

Further, our students and faculty are committed to a high standard of professional behavior both inside and outside of the classroom.

Finally, we are dedicated to providing a sound foundation from which our students can develop into successful accounting professionals through life-long learning.

4.1.1.4 Strategic Imperatives

Based on our Vision, Mission, and Values, the Department has identified three strategic imperatives, enumerated in Sections 4.2.3, 4.2.4, and 4.2.5 of this report, which form the basis for our strategic plan and which are derived from the University's and the College's strategic imperatives. All of these documents are used to guide the actions of faculty, students, and staff. The Department achieves the objectives related to the three strategic imperatives by developing specific action plans for each that include more specific goals and activities. See Appendix A-20 for our updated Strategic Plan.

4.2 Strategic Management Planning Process and Outcomes

4.2.1 Strategic Management Planning Process

The strategic management process during the past five years has been, to a certain extent, impacted not only by the economy, but also by changes in leadership at the University, College, and Department levels. In December 2011, the Provost and Vice President for Academic Affairs retired. One Interim Provost served from January 2012 until August 2013 and a second, August 2013 until December 2013. The current Provost and Academic Vice President for Academic Affairs has been in place since January 2014. In addition, the Assistant Vice President for Institutional Planning and Effectiveness, responsible for maintaining the University's strategic plan, resigned in December 2013. The Dean of the College stepped down in December 2014 after serving 7 ½ years. Beginning January 2015, an Interim Dean has led the MCOBA. In the past five years, the Department has had three department heads, with the current one serving since August 2014. In Spring 2014, the Department appointed an Assistant Department Head. With the implementation of the MS in Accounting Program in Fall 2014, the Department Head is the Director of that program and the Assistant Department Head is the Program Coordinator.

Throughout this period, the strategic focus of the University, the College, and the Department has changed and evolved. The University is currently reviewing and revising the University Mission and Strategic Plan. The most recent review of the College's mission was completed in Spring 2014 with the mission ratified by the faculty in Fall 2014. In Spring 2014, the Department reviewed its mission, vision, values, and strategic imperatives to better align them with the new AACSB standards, the College's revised strategy, and the College's proposed mission. Input on these items was solicited from faculty, students, alumni, advisory board, and other external stakeholders. Suggestions from these groups were incorporated into the final version of each which was adopted in May 2014. In Spring 2015, the Department mission was revised yet again to better recognize the distinctiveness of the Accounting program. With regards to the strategic plan, the Department holds at least one meeting each semester to review our progress on each of our action plans, to make revisions to existing action plans, to close the loop on completed action plans, and to add new action items to our strategic plan. (For additional information regarding strategic planning, see the MCOBA CIR sections 4.1 and 4.2).

4.2.2 Strategic Management Planning Outcomes

The Department views the strategic plan as a living document with action plans being added or marked as completed on a semester by semester basis. This approach allows us to recognize our successes and to continually strive for improvement. While the majority of goals have been included in our strategic plan for several years, the activities designed to achieve those goals have continuously evolved, as have the metrics used to measure the success of our actions. The Department plans to revise and streamline our strategic plan in 2015-16.

Both formal and informal input is gathered from internal stakeholders, such as our faculty, our students and the administration, and from external stakeholders, such as our alumni and employers of our graduates, regarding our Mission and curricula. The Department has processes in place to respond to the input received from our stakeholders and responds in a timely and appropriate manner.

Our strategic plan is based on our three strategic imperatives, each with a variety of goals, action plans, and metrics. Examples of actions and successes in relating to the goals in our strategic plan are as follows:

4.2.3 *Imperative 1: Educational Excellence – Provide a learning environment that engages students and enables them to pursue careers in accounting and business in a global economy*

Curriculum - To be relevant, innovative, and responsive (relates to Goal 1.1).

- Revised undergraduate curriculum based on input from stakeholders and to comply with the UL Board of Regents requirements.

- Student Code of Conduct and Honor and the Department Exam Policy – All students in accounting classes must acknowledge their reading, understanding, and intent to comply with these codes in every accounting course. The Department solicited input from stakeholders regarding revision to these codes; both codes revised and ratified in Spring 2014. See Appendix A-5.
- Implementation of the MS in Accounting program in Fall 2014 to provide advanced preparation for careers in accounting and the additional hours to sit for the CPA exam in Louisiana; initial enrollment in Fall 2014 – 4 students of whom 3 will graduate in Fall 2015; as of July 2014, 26 applications for Fall 2015 with 17 still in process, 7 admitted, 2 denied.
- Implementation of the PBCA in Fall 2014 to provide the accounting and business law courses necessary for non-accounting business graduates to sit for the CPA exam; 4 currently pursuing PCBA in Fall 2015; 2 received certificate in Spring 2015.
- Benchmarked curriculum against CPA Exam content in Spring 2015 to maintain currency.
- Developed new courses: ACCT 316 Professional Ethics for Accountants, ACCT 516 Professional Ethics for Accountants, and ACCT 308 – Accounting Practicum. These courses were suggested by practitioners and by alumni who are taking the CPA exam in a different state. All courses in the new MS in Accounting program are being developed as the courses are offered; utilized the Ethics Lens Inventory where appropriate
- Developed Departmental slogan: *Advancing Knowledge, Transforming Lives*; adopted 2014

Technical and Professional Readiness - To prepare students with sufficient skills and knowledge to enter professional world (relates to Goals 1.2 and 1.3)

- 82% of 2014 undergraduate candidates completing the Department senior survey reported that they either had a job or had been admitted to a graduate program prior to their graduation
- 2 of the 3 MS in Accounting students reported that they have secured a job prior to their expected December 2015 graduation
- Resources for student learning: SMART technology in classroom (all 8 classrooms and the auditorium in Moody; 11 classrooms in F.G.Mouton); advising procedures (one-on-one advising by appointment, approximately 50-60 advisees per faculty)
- Provide student access to appropriate resources such as FASB Codification, Lacerte, H&R Block, Omni/Intelliconnect, QuickBooks, Ultra Tax (beginning Fall 2015 to replace Lacerte), and Fixed Assets CS.
- Developed and offered ACCT 551 Financial Research and Analysis for our MS students
- 123 undergraduates completed the accounting internship classes (ACCT 398/498) from 2010-2015
- 2014 CPA exam results: The CPA Exam pass rates of UL accounting graduates consistently exceed state and national averages. This trend is especially pronounced for the REG and FAR sections of the Exam. (See Appendix A-10.)
- Trend of UL Lafayette First Time CPA Exam Candidates 2010-2014: See Appendix A-11.

Student Engagement: To have students engage in personal and professional development (relates to Goals 1.1 and 1.4)

- Speed interviewing – In Fall 2014, 14 firms and 37 accounting majors participated
- Workshops – BAP and IMA sponsored events including dining etiquette, soft skills workshop, resume workshops, and interview skills
- BAP and IMA assist with Department majors recruitment efforts - Increased area high school students exposure to accounting as a major through Department Accounting Day, area careers fairs, Ragin' Business Week, UL Lafayette Preview Days, UL Lafayette Majors Fair, Ragin' Business Week. Efforts appear successful as of the 17 total business majors at the early spring orientation for high ACT students, 7 were accounting majors. In addition, for Fall 2015, first time freshman applications for accounting increased 35.9% compared to Fall 2014.
- Developed a Moodle Meta course for each introductory accounting course (ACCT 201/202); include faculty developed supplemental text materials for ACCT 201/202 (see Section 5.1.1 of this report)
- Please see Section 1.1 and 7.1 for additional examples

4.2.4 Imperative 2: Faculty Excellence - Recruit, develop, and retain qualified faculty recognized for innovation, impact, and engagement in teaching, research, and service

Productivity and Impact – To enhance publications in peer reviewed journals and other intellectual contributions that impact practice and pedagogy (relates to Goal 2.1)

- Better alignment of intellectual contributions with Mission with 92 Applied Scholarship ICs from 2010-2015 vs. 46 from 2005-2010
- Planned research as a percentage of total workload: Assistant Professors 30%; Associate Professors/Professors 20%; Department Head 10%; Instructors 5%; percentages revised in 2012-13
- Developed faculty ethics code; adopted Spring 2014; see Appendix A-12
- Annual visitation by Department Head with individual faculty members to evaluate and plan their research and professional goals for the upcoming year
- Dr. Sarfraz Khan – one manuscript under third round review at *Accounting Horizons*
- Dr. Sarfraz Khan – one manuscript under second round review at *Accounting Review*
- Dr. Sarfraz Khan – one manuscript under second round review at *Journal of Empirical Legal Studies*
- Dr. Tom HT Hsu – one manuscript under second round review at *Accounting Review*
- Dr. Tom HT Hsu – one manuscript under review at *Journal of Governmental & Nonprofit Accounting*
- Dr. Tom Wilson – received 2014-15 Colonels Phillip and Jean Piccione Endowed Award for Research Excellence (top research award in MCOBA)
- Dr. Tom Wilson – 2 peer-reviewed journal articles published so far in 2015 and 4 in 2014
- Dr. Tom Hsu – 2015 AAA Outstanding International Accounting Dissertation Award

Participation – To enhance engagement with the regional, national, and international research community (relates to Goal 2.2)

- 72.3% of full time faculty had one or more presentations in 2010-2015 vs. 53.8% in prior five year period
- 10 faculty members participated in 157 Continuing Professional Education opportunities from 2010 to 2015; majority funded through self-generated Department funds
- CPA exam results produced by highly motivated and up-to-date faculty
- Dr. Tom Hsu & Dr. Sarfraz Khan attended 2015 AAA New Doctoral Consortium
- Dr. Tom Hsu – attended 4 AAA Section Doctoral Consortia (1 Mid-Atlantic and 3 IAS)
- Utilized self-generated monies to fund over \$20,000 for travel-related expenses for both faculty and students

Impact – To encourage faculty service to the University, College, Department, and profession (relates to Goal 2.3)

- 4 faculty hold or have held service professorships; first awarded in 2013-2014
- Planned service as a percentage of total workload: Assistant Professors 10%; Associate Professors/Professors 20%; Department Head 30%; Instructors 15%; percentages revised in 2012
- 4 faculty on editorial/review boards for 6 peer-reviewed journals
- 3 faculty served as reviewers for regional and international meetings
- 10 faculty serve on MCOBA committees – See Appendix A-2
- All full time faculty serve on four or more Department committees
- Ms. Pam Meyer – 2013 Department of Accounting Outstanding Service Award
- 4 faculty serve on University Committees with 1 serving as Chair of two committees

Fundraising and resources – To provide a competitive level of support for research, teaching, service, and professional development (relates to Goal 2.4)

- Successful recruiting for vacant and new faculty lines; currently recruiting for vacant assistant professor position to be filled Fall 2016

- Faculty funding for submission fees, CPE, dues for academic and professional organizations, and travel through self-generated funds approximately \$40,000 from Department-prepared working papers and \$10,000 from text royalties annually
- In Spring 2015, full time faculty received an average raise of 4% - the first raise in six years.
- Bonus paid to all faculty in 2013-14; became part of salary Fall 2014
- 3 faculty received salary adjustments due to salary inversion in Fall 2014
- Research support from professorships approximately \$1,200-\$1,500 per professorship beginning Fall 2015
- Approximately \$6,000 annual expenditures for faculty professional development
- 8 faculty hold one or more professorships; stipend for each in 2014-15 \$3,000
- Average salary (including professorship stipend) for tenured/tenure-track faculty \$130,717.86; up from \$125,683.57
- Median salary for tenured/tenure-track faculty (without professorship stipend) \$122,870
- Salaries by rank as a % of AACSB Salary Averages: Professor, 84%; Associate Professor, 90%; Assistant Professor, 87%; Instructor, 77%
- 51 faculty development funds in MCOBA of which 26 are for the college as a whole and one for accounting only; in addition, the department has its own self-generated funds for faculty development

4.2.5 Imperative 3: Stakeholder Excellence - Develop mutually beneficial relationships with the professional community and other external stakeholders

Engagement – To interact with the professional community (relates to goal 3.1)

- Speed interviewing – 14 firms and 37 accounting majors in Fall 2014; all faculty attend
- Ms. Pam Meyer - Department liaison with community; meets on a continuing basis with area CPA firms and professionals soliciting input on the undergraduate and graduate programs
- *Le Gran Concours* – annual Department banquet honoring students, faculty, donors, and supporters; approximately 200 attendees – fully funded by area firms and businesses; Mr. William Balhoff, Managing Director & CEO of Postlethwaite & Netterville and the 2013-14 Chairman of the Board of the AICPA was our guest speaker at *Le Gran Concours I*.
- Accounting scholarships – 159 total business scholarships of which 25 are dedicated to accounting majors; 60 of the 159 open to any major
- Darnall, Sikes, Gardes & Frederick Scholarship established Fall 2014 specifically for an MS in Accounting student – awarded Fall 2014
- 9 new externally funded scholarships established since 2010 with an additional one currently being funded
- Diversified and increased Accounting Advisory Board membership from 6 to 12 members with an anticipated increase to 14 members in 2015-16
- 6 full time faculty provide pro bono consulting to area organizations and businesses
- 3 faculty have internships with area businesses (one of which was completed in May 2015)

Impact - Career development for current and future leaders (relates to Goal 3.2)

- Internships – 123 students enrolled in accounting internship courses (ACCT 398/498); faculty supervisor receives 1-course release time in summer semester if annual enrollment exceeds 27
- BAP and IMA workshops hosted in conjunction with UL Lafayette Career Services including Soft Skills Workshop, Dining Etiquette, Resume Workshop
- 4 faculty recognized as Outstanding Advisor in Spring 2015 by University
- Accounting Majors Moodle site – means of communication with majors regarding seminars/workshops, job/intern opportunities, etc.

4.2.6 Summary of Notable Success Indicators

- We have been able to continue our recruitment efforts and maintain a relatively stable number of accounting majors.
- In recognition of our success in attracting majors as well as their success on the CPA exam, we have expanded our offerings to include an MS in Accounting and a Post Baccalaureate Certificate in Accounting.
- Graduates of the UL Lafayette Accounting Program perform at or above both the state and national averages on the CPA exam, particularly in REG and FAR.
- Accounting majors play a dynamic role in the life of the Department and are actively engaged in their personal and professional development through the two student organizations – BAP and IMA.
- We have been able to maintain both our level and quality of research productivity, particularly our tenure-track faculty, despite the majority of faculty teaching one or more overloads each semester. (See Section 4.3).
- Despite significantly reduced state funding, the University provided salary adjustments and merit raises (average of 4%) for continuing faculty and has embarked on a plan to fill six endowed chair positions in the college as well as 3 tenure-track lines (one in the Department of Accounting) and 1 instructor line.
- In these times of lean state funding, the Department augments budget funding with monies from outside sources (working paper packets and textbook supplement royalties) and continues to explore other revenue producing endeavors.
- Our relationship with the area professional community is extremely strong with growing support of our programs as evidenced by our personal interactions and increased number of scholarships.

4.3 Intellectual Contributions, Impact, and Alignment with Mission

Our mission focuses on “...*engagement, quality teaching, applied and pedagogical research and service...*”, and is fulfilled, in part, by “(p)*romoting research activities which lead to journal publications and other intellectual contributions that complement our educational initiatives.*” As can be seen in Tables A2-1 and A2-2 (Appendix A-13), the accounting faculty produces a variety of intellectual contributions in the areas emphasized in our mission – applied scholarship and teaching & learning scholarship. During the current five-year period, the tenure-track faculty produced a total of 99 intellectual contributions of which 85% was applied or practice-oriented, 13% education-related, and 2% basic scholarship.

The two tenure track faculty members hired in August 2013, each of whom completed his dissertation/degree in December 2013/January 2014, were invited to and attended the 2015 AAA New Faculty Consortium. In addition, both currently have a manuscript in the second round of review at *The Accounting Review*; one has a manuscript in the third round of review at *Accounting Horizons*. In addition, Dr. Tom Hsu received the 2015 AAA Outstanding International Accounting Dissertation Award.

Over the past five years, tenure-track faculty published a total of 36 peer reviewed journal articles. Using the MCOBA and, thus, the Department’s measure of quality (50% or less acceptance rate), accounting faculty had a total of 30 peer-reviewed articles in these journals with 21 published in journals with acceptance rates of 30% or less. Using Cabell’s Classification Index which utilizes citation count and longevity of journal publication to classify the influence of a journal, accounting faculty have published in those classified as “High Influence.” Furthermore, Cabell’s Institutional Publishing Activity Index – Accounting places UL Lafayette – Accounting in the “high publishing activity” category. As shown in Table A2-2 in Appendix A-13, accounting faculty publish in a broad range of professional journals, which is in line with our mission. Both the Department and the College are in the process of revising the measurement of journal quality and developing a preferred journal list. To date, faculty have not been required to provide impact statistics such as citation and download counts, although the MCOBA is considering a change to this policy.

The Department, College, and University are all taking steps to increase the research productivity of the faculty. Additional monies tied to professorships are available beginning Fall 2015 to support faculty research efforts including travel to conferences and graduate research assistants. The College has approximately \$20,000 available for faculty development/research opportunities particularly for those faculty without professorships. In addition to the utilization of our self-generated monies to support research efforts, the Department is encouraging collaborative research among all faculty including SP and IP faculty.

With the recent addition of two assistant professors, our research mix is shifting to include more basic scholarship. However, our portfolio still reflects our mission to engage in applied and pedagogical research and service while still attending to the tenure and promotion needs of our younger faculty. To support their research efforts, newly hired faculty are released from all service activities for one semester, with limited service required after that time. While newly hired tenure-track faculty must teach 9 hours each semester, classes are scheduled to maximize time for research activities. Furthermore, the Department ensures that research faculty have access to databases and statistical packages necessary to conduct quality research. For example, the Department purchases subscriptions to SAS and other statistical software to be placed on individual faculty computers. We work with Dupre Library to maintain up to date subscriptions to Onmi Tax Service and, once acquired, the Accounting Research Manager, as well as with the College to maintain faculty access to S&P Research Insight (Compustat).

4.4 Financial Strategies and Allocation of Resources

4.4.1 Sources of funds

The Department's operational funding is primarily from university allocations. University funding for the Department for the last three years is presented below:

Accounting Department Budget			
Budget Category	2012-13	2013-2014	2014-2015
Personal Services	\$1,136,522	\$1,197,559	\$1,632,914
Travel	\$710	0	\$2,224
Operating Services	\$5,948	\$5,948	\$5,948
Supplies	\$2,592	\$4,302	\$2,078
Departmental Total	\$1,145,772	\$1,207,809	\$1,643,164

As can be seen from the above information, university funding is almost wholly directed toward personal services (salaries). All of these monies are expended each year.

The Department has also developed self-generated sources of funding which have allowed the department to fund faculty development activities such as travel to academic and professional conferences as well as to maintain/update the technological needs of the department's faculty and staff (e.g., office computers, dual monitors, printers). These self-generated funds also allow the Department to offer scholarships to Accounting majors.

See Section 4.6 of the MCOBA CIR Report for additional information regarding financial strategies and resource allocations.

4.4.2 Trends

The growth in personal services (salaries) funding seen above can be attributed to the filling of vacant faculty lines, a general faculty salary raise in 2015, and salary adjustments in 2014 due to salary inversion. In the future, personal services

expenditures should again increase as the Department successfully fills an open faculty line. A reduction in resources resulting from potential mid-year cuts in the State's budget might preclude that hiring; however, the Provost and Interim Dean are both committed to increasing faculty resources in the College and the Department.

University funding for non-personal services is minimal and, at best, stagnant. However, steps are being taken to help mitigate this situation. For example, the University Research Office as well as the Office of Academic Affairs have begun offering competitive grants to faculty to help fund travel and other research related costs. Effective Fall 2015, professorship-holders will have funds from the professorship held to support research efforts. The College has approximately \$20,000 available to be used for research and professional development.

The reduced support for operating and professional development purposes has increased the Department's need to generate its own monies in addition to the working paper funds and instructional materials royalties. Discussions are ongoing with the Accounting Advisory Board and others in the professional community to identify additional opportunities to make the Department less reliant on University funding.

4.4.3 Financial Support for Strategic Initiatives

During the next three years, the Department hopes to invest in the following initiatives which will positively impact faculty development as well as our academic offerings. All of these initiatives are designed to help us achieve our Mission and are related to our Strategic Imperatives.

- Establish a dedicated Accounting computer lab to be used by both undergraduate and graduate accounting majors. This lab will provide our graduate accounting students with access to a variety of software and other resources. In addition, we would utilize this lab as a testing lab for assessment purposes. Estimated funding to establish lab \$400,000-\$500,000; \$20,000-\$30,000 annual operating expenses.
- Add new faculty to respond to the demand for additional offerings and to grow our MS in Accounting program. Estimated funding \$140,000 - \$160,000 annually per faculty line.
- Provide accounting faculty and staff with up-to-date equipment and resources for both research and teaching applications. We would like to continue replacing the computers, etc., in faculty/staff offices every three years. Furthermore, we intend to fund faculty access to data bases, statistical packages, and other tools for both classroom and research purposes. Estimated funding \$25,000-\$30,000 every three years.
- Offer a series of continuing education programs for the area CPAs. This is a potential source of new revenues for the Department. Estimated initial net positive funding of \$2,000.
- Hire an English adjunct instructor to help supplement our students' communication skills, particularly written communications. Estimated funding \$2,000 per course per semester.
- Recognize faculty contributions to the Department and the Accounting program through an annual faculty retreat as well as providing monetary awards for excellence. Estimated funding \$2,500 - \$5,000 per year.

Our original seventh initiative, to acquire a Scantron, was achieved in Summer 2015 with the financial support of the MCOBA. However, an annual cost of approximately \$2,500 for materials to operate the Scantron will be funded with Department generated monies.

4.5 New Degree Programs

The Department began offering a Master of Science (MS) in Accounting program in Fall 2014 with four students entering the program at that time. As of July 20, 2015, we have received 25 applications for Fall 2016. Of those, 16 are still in process, 7 have been admitted, and 2 denied. Although not a degree program, the Department also began offering a Post-Baccalaureate Certificate in Accounting (PBCA) in Fall 2014 with the first two students in the PBCA receiving the certificate in Spring 2015.

4.5.1 Master of Science (MS) in Accounting

Mission: The Master of Science (MS) in Accounting program supports the missions of the University of Louisiana at Lafayette and the B.I. Moody III College of Business Administration through:

- Engaging in quality teaching, applied and pedagogical research and service,
- Offering a quality graduate accounting education to students in the Acadiana region and beyond,
- Developing in our MS students the knowledge, skills, and ethical awareness to contribute to a broad range of accounting and business careers in a dynamic regional and global economy.

Needs served by program: The MS in Accounting program provides students who have earned undergraduate degrees in Accounting with advanced preparation for careers in public accounting, industry, government and consulting. The undergraduate program in Accounting is mandated by state law to consist of 120 semester hours. To sit for the CPA exam in Louisiana, a candidate must have a bachelor's degree with a minimum number of specified accounting and business law courses as well as 150 hours of coursework. Thus, the program provides students with a structured, value-added path toward achieving the necessary credit hours to sit for the CPA exam in the State of Louisiana.

Intended student market: The UL Lafayette MS in Accounting program is designed primarily for students with undergraduate degrees in accounting. Students with undergraduate degrees in non-accounting business programs or in non-business areas will require additional coursework to complete the program.

- Applicants with a non-accounting degree will be accepted into the program upon completion of the certain prerequisite accounting courses or their equivalents.
- Appendix A-7 presented facts about the MS program as well as the curriculum.

Support for program: The Department of Accounting faculty members teaching in the graduate program are actively engaged in scholarly research as well as professional activities, both of which ensure that the program's curriculum is current and relevant. Faculty members also fulfill University and professional service responsibilities while maintaining close ties with accounting and business firms located within the Acadiana region. Currently three of the faculty members who teach graduate courses are certified online instructors. Courses taught by those instructors are offered as hybrid courses in accordance with the Board of Regents request. Other faculty are expected to begin the distance learning certification process in Fall 2015.

Both the University and the College support the MS in Accounting program through a commitment of both facilities and resources. In anticipation of this program, the Department was allotted one additional tenure-track faculty line in 2013 and an additional instructor line to offset the loss of faculty coverage at the undergraduate level. Furthermore, we were allowed to fill a vacant existing line. In addition, the Department is being allowed to fill an additional vacant faculty line to enhance our graduate coverage and offerings. Although both the University and College scrutinize class enrollments each semester, especially in these lean budget times, we have been allowed to offer our graduate accounting courses with lower than normal enrollments as part of the growing process for a new program.

Learning goals and assessment: In concert with College and the University, we fulfill our mission for the MS in Accounting program through the following learning goals and objectives:

Learning Goals:

- Providing a curriculum that allows students to pursue a wide range of career opportunities in accounting.
- Fostering a heightened understanding of ethical, technological, and corporate social responsibility issues facing the accounting profession
- Developing students' problem solving, critical thinking, and communication skills.

Objectives:

1. Demonstrate advanced knowledge of core accounting disciplines.

2. Demonstrate an understanding of the business environment in which accountants operate.
3. Demonstrate an enhanced awareness and understanding of current ethical issues in accountancy and respond appropriately.
4. Demonstrate the ability to integrate information technology in addressing accounting issues.
5. Demonstrate an enhanced awareness and understanding of current diversity and international issues in accountancy.
6. Demonstrate an enhanced awareness and understanding of corporate social responsibilities.
7. Demonstrate the ability to effectively conduct research pertinent to accounting issues and to conduct critical analyses relevant to research findings.
8. Demonstrate appropriate communication styles understandable to diverse audiences.

Assessment plan for MS learning goals: The MS in Accounting program began admitting students in Fall 2014. During 2014-15, we have focused on determining the nature of each graduate course and the topics covered therein. The following schedule has been developed for the assessment of the MS learning goals.

<u>Planned Graduate Assessment Schedule</u>								
Objective	Fall 2015	Spring 2016	Fall 2016	Spring 2017	Fall 2017	Spring 2018	Fall 2018	Spring 2019
Core Accounting Disciplines	AC525 AC546	AC531	AC525 AC546		AC525 AC546	AC531	AC525 AC546	
Business Environment		AC531				AC531		
Ethical Issues		AC516		AC516		AC516		AC516
Information Technology	AC525		AC546		AC525		AC546	
Diversity & International	AC533		AC533		AC533		AC533	
Corporate Social Responsibility		AC516		AC516		AC516		AC516
Research & Critical Analysis				AC551				AC551
Communication		AC551				AC551		

4.5.2 Post Baccalaureate Certificate in Accounting (PBCA)

While not a degree program, the PBCA is a new offering of the Department established to help the University meet the requirement of the GRAD Act. Students with non-accounting business degrees (especially finance graduates) frequently

return to acquire the courses necessary to sit for the CPA exam in Louisiana. In the past, these students enrolled as accounting majors in order to be advised by accounting faculty as to the appropriate courses to take. The majority of these students left the program as soon as they obtained the needed courses and, thus, never completed the requirements for an accounting degree. Accordingly, these students counted as non-completers in the Department, College, and University GRAD Act statistics with the potential to adversely affect funding. As a solution to this situation, the Department worked in conjunction with the University administration to develop the PBCA.

The PBCA allows individuals to satisfy the specific accounting requirements to sit for the CPA examination in the State of Louisiana while simultaneously preparing them for employment in the numerous accounting and accounting-related positions in the Acadiana region and beyond.

The PBCA consists of courses which are currently part of the undergraduate accounting curriculum and which are offered on a regular basis.

- The PBCA program requires 27 credit hours of accounting and business law and can be completed in 2 years. Students without a degree in business will require an additional 12 to 18 months in order to obtain the needed prerequisite courses.
- The last 18 hours of the certificate program must be completed in residence at the University.
- See Appendix A – 8.

5. Participants – Students, Faculty, & Professional Staff

5.1 Students

For the greater part of the five year period 2010-2015, enrollment in the undergraduate Accounting Program and in the MCOBA has not followed the University's trend of increased enrollment. Most of the University's enrollment increase has been in engineering and the sciences rather than business-related areas. Despite declining enrollments for the majority of MCOBA majors, enrollment in the undergraduate accounting program has been relatively stable. However, in 2015 both the undergraduate Accounting Program and the MCOBA are expected to have a net increase in first time freshman and to maintain high retention rates among existing students. Section 5.1 of the MCOBA CIR Report provides additional information regarding College enrollment, graduation rates, and diversity trends.

While University freshman applications for Summer/Fall 2015 have increased 17.4% from Summer/Fall 2014 and MCOBA freshman applications are up 13.7% for the same period, freshman applications to the Accounting Program have increased 35.9%. The Department has taken the following actions to achieve this result:

- Recruitment efforts are in full force by the Department. Each semester, BAP representatives speak to UNIV 100 First Year Seminar and ACCT 201 Introduction to Financial Accounting classes about careers and opportunities in accounting. Beginning Fall 2015, there will no longer be dedicated sections of UNIV 100 for business majors. Accordingly, we will no longer be able to recruit majors in those classes. However, we are planning to focus more heavily on recruiting from area high schools.
- Various Department faculty as well as BAP and IMA students attend the Majors Fair on campus and Lafayette Parish Career Day where they are available to answer questions and hand out recruitment materials.
- Members from BAP and IMA, together with Accounting faculty, meet with interested high school seniors at UL Lafayette Preview Days to distribute materials and answer any questions regarding accounting as a career. In addition, these groups met with high school students from a variety of Acadiana parishes at the Spring 2015 Ragin' Business Week sponsored by MCOBA. This will be continued in Fall 2015.
- In Spring 2014, the Department hosted its inaugural Accounting Day to which the Department invites business students from Lafayette Parish's local business high school, providing them with speakers from the LCPA, information on accounting student organizations, and a mock lecture. This event was again held in Spring 2015. We plan to continue this event in 2015-16 and expand to other high schools.
- Approximately 1,000 department t-shirts have been distributed to students at recruitment events.

Following are selected data from Fall 2014 regarding our accounting majors and graduates:

- 518 total accounting majors - approximately 25% of all 8 undergraduate majors in the MCOBA
- Number of majors over the five years has varied from an approximate low of 515 to an approximate high of 550
- 95.6% from Louisiana vs 97.6% in Fall 2009, in line with our mission of serving the Acadiana region and beyond
- 61% female and 39% male, approximately the same as five years ago
- 19% African American – a high percentage among historically white universities in the state
- 72 BSBA in Accounting graduates in 2013-14, approximately 18% of MCOBA graduates – up from approximately 15% in 2010-11
- Undergraduate student graduation numbers steadily increasing since 2011-12 with 2 anticipated this summer and 44 in Fall 2015
- Enrollment in the PCBA – 4 students in Fall 2015; 2 of whom completed the certificate in Spring 2015
- Enrollment in MS in Accounting began Fall 2014 with 4 students; 3 of whom are expected to complete the MS in Accounting program in Fall 2015; anticipated MS enrollment in Fall 2015 – 10 students

The table below presents information regarding the student credit hours generated by our faculty, the number of accounting majors, and our graduation numbers over the five years included in this report.

Accounting SCHs Generated, Number of Students, and Degrees Awarded for Accounting Programs					
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
200-Level SCHs	4,881	5,022	4,755	5,109	5,433
300/400-Level SCHs	3,255	3,198	3,351	3,675	3,477
500-Level SCHs – MBA	222	192	216	183	117
500-Level SCHs - MS in Acct					99
	8,358	8,412	8,322	8,967	9,126
BSBA in Accounting Students	519	547	524	540	518
BSBA in Accounting Degrees	73	64	67	72	80
MS in Accounting Students	0	0	0	0	4
MS in Accounting Degrees*	0	0	0	0	0

* Students first admitted to the MS in Accounting Program Fall 2014

The diversity of our majors has remained essentially the same with regards to gender and ethnicity, as can be seen in the table below. Interestingly, the number of international students majoring in accounting has increased from one to eight (800%) over the five years covered in this report.

Diversity Comparison with Prior Review Period (All Accounting Students)					
	Fall 2009	%	Fall 2014	%	Change
Gender:					
Female	337	62.5%	317	61.2%	(1.3%)
Male	202	37.5%	201	38.8%	1.3%
	<u>539</u>		<u>518</u>		
Ethnicity:					
Minority*	152	28.2%	136	26.3%	(1.9%)
White	376	69.8%	374	73.2%	2.40%
Unknown	11	2.0%	8	1.5%	(0.5%)
	<u>539</u>		<u>518</u>		

* Minority includes international students.

5.1.1 Student Retention

As noted in Section 2.1 of this report, University funding is based, in part, on student retention and graduation rates. Programs developed by the University and the College are enumerated in Section 5.1.1 of the MCOBA CIR report. Initiatives taken by the Accounting Department include the following:

- The Department has re-evaluated our advising approach and eliminated the dedicated freshman advisor. We now assign each incoming accounting major a permanent advisor for their undergraduate program.
- One faculty member has been designated the transfer advisor for all students transferring into accounting from another major or from another university. Once this initial advising is conducted, these students are then assigned a permanent accounting advisor.
- The Department begins intensive advising one week prior to the University's intensive advising period. Student advising is by appointment so that our majors may receive timely, convenient and personal one-on-one advice. The Department consistently scores above the University and College on the annual Advising Survey conducted by the Academic Success Center; Fall 2014 Survey results were: Department 9.455, MCOBA 9.118, University 9.230 out of a possible 10.
- Four faculty (Dr. Dan Ward, Dr. Suzanne Ward, Ms. Tracy Bundy, and Ms. Pam Meyer) were recognized by the University as Outstanding Advisors for 2014. The Department regularly has 3-4 faculty who receive such recognition annually.
- Ms. Pam Meyer received the B.I. Moody III College of Business Administration Advising Award (now the Robert "Bob" Merrick Endowed Advising Award) in 2012-13. Ms. Sandra Scheuermann, now retired, received this award in 2005-06.
- The Coordinator of the MS in Accounting program advises all accounting graduate students as well as those enrolled in the PCBA program.
- ACCT 201 has been identified as a "bottleneck" course with regards to retention and graduation. Department actions to alleviate this "bottleneck" include the following:
 - In Fall 2013, Accounting instructors began offering a one-hour ACCT 201 Introduction to Financial Accounting tutoring session once weekly. Student response was positive; however, many students noted they could not attend due to class schedule conflicts. In response, the Department began offering two sessions a week in Spring 2014.
 - We have teamed with the Academic Success Center (ASC) to offer supplemental instruction for ACCT 201. ASC tutors regularly attend ACCT 201 classes along with the students and provide afternoon tutoring sessions twice weekly.
 - Beta Alpha Psi also offers weekly tutoring sessions on Sunday afternoons.
 - To encourage more students to take advantage of the tutoring sessions available, the Department offers bonus points in ACCT 201 to students who attend a minimum of five tutoring hours per semester. ASC studies show that students who attend five hours of tutoring realize an average increase of a single letter grade. Since implementation, attendance at tutoring has increased significantly.
- The Department has developed materials to be included in the custom textbooks for ACCT 201 and ACCT 202 to help students better understand the course topics and to provide additional resources to improve comprehension. Materials include "How to Study for Accounting"; ethics discussion and cases; synopsis of the accounting cycle; sample financial statements; chapter summaries; practice exams with solutions and explanations; and a review of Excel basics.
- The course coordinators for ACCT 201 and ACCT 202 maintain metacourses on Moodle for all students enrolled in the two courses during a particular semester. These sites provide optional resources and links for students to utilize to help them successfully pass each course including chapter review quizzes, links to YouTube accounting videos, tutoring schedule, and final exam topic list. Any communication necessary for all ACCT 201 or 202 students can be done directly from each of these sites rather than from individual instructors. Additional resources are planned to be included on this site beginning Fall 2015. Students have reacted positively to these sites.

- The Department believes that student retention hinges on the level of engagement of the students and takes steps to involve our majors in department, college, and university activities. For example, BAP and IMA each sponsored a day of events at the inaugural Ragin' Business Week in February 2014. In Spring 2015, we joined with the College in the first Student Appreciation Day, one of the activities included in Ragin' Business Week sponsored by the College. See Section 7.1 of this report for additional examples.
- The Department implemented a "Repeat Rule" in Fall 2009 which limits the number of attempts at any one upper level accounting course to a maximum of three with an overall limit of five unsuccessful attempts for all upper level accounting courses combined. Students who violate this rule may appeal. The appeal process allows the student the opportunity to attempt re-entry into the program after providing sufficient explanation as to why the student will perform better. Approval of the Appeals Committee is required for re-entry. See Appendix A-4.

5.1.2 Student Career Services

The University and the College offer a variety of career services designed to help students obtain employment and transition from student to professional as noted in Section 5.1.2 of the MCOBA CIR Report. Services provided by the Department include the following:

- In conjunction with the Acadiana Chapter of the Louisiana Society of CPAs, the Department hosts a Speed Interviewing Day for UL Lafayette accounting majors. Students are pre-assigned to potential employers from area CPA firms and businesses (e.g., EY; Postlethwaite and Netterville; Broussard Poche) for a five minute "interview". Over the course of the 2-3 hour event, each student will generally speak with 8 – 10 potential employers. Resumes of all registered students are provided to all employers prior to the event. A social afterward allows recruiters and students additional opportunities to interact and network.
- During each academic year, BAP, in conjunction with the Department and UL Lafayette Career Services, sponsors a series of workshops designed to help accounting majors make the transition to the professional world. These include resume workshops, soft skills workshops, interview tips workshop, dining etiquette (with IMA), and dress for success workshops.
- The Department posts job openings on the Student Moodle page, the Department Facebook page and in a job folder in the Department office; students are encouraged to view these sources regularly when looking for employment or internships.

5.2 Faculty and Professional Staff Sufficiency and Deployment; Faculty Management and Support

In general, policies and procedures for recruitment, hiring, evaluation, mentoring, and reward systems for faculty are established by the University and College. (See the MCOBA CIR Report Sections 5.2 and 5.3.) The Department adheres to these policies and procedures.

- Ms Pam Meyer was appointed Assistant Department Head in Spring 2014 and serves as the Department Liaison with the professional community and for the MS with the Graduate School.
- Dr. Kathy Hsu serves as the Department Faculty Recruiting Coordinator.
- New faculty hires are mentored by appropriate senior faculty. In the first semester of employment, new faculty have no specific service requirements, but rather observe the various department committees to familiarize themselves with each one's activities. Furthermore, new hires do no advising during this semester; however, in the second semester of employment, they shadow senior faculty during the advising process.
- At least once during an academic year, senior faculty observe non-tenured faculty in the classroom in order to provide insight and tips for classroom performance and management.
- During the annual performance evaluation process, the department head meets individually with each faculty member to discuss his/her performance over the preceding year as well as plans for the next year.

The Department is supported by one administrative assistant, Ms. Jackie Hetzel, who is responsible for maintaining student records and assisting the department head in the daily operation of the office. Additional support personnel are discussed in Section 5.2 of the MCOBA CIR report. All staff attend training sessions on office management and computer skills (e.g., Excel, Word) and meet regularly to review changes in UL Lafayette policies and procedures. Furthermore, the Department has 2 – 3 work study students, each of whom works approximately 10 hours per week and whose duties include filing, copying, and other support as needed. We also have two MS graduate assistants who work 20 hours per week supporting faculty research and teaching endeavors.

Faculty sufficiency data (Table A9-1) are presented in Appendix A-14. The Department utilizes the criteria for classifying faculty (SA, PA, SP, and IP) established by the College (presented in Appendix A page 23 of the MCOBA CIR Report). We also use the College classifications for identifying supporting and participating faculty (see Section 5.2 of the MCOBA CIR Report). Participating faculty are defined as those who are actively involved in College or Department activities beyond direct teaching, including service and intellectual contributions. Supporting faculty are those who have no responsibilities other than teaching. Tenured and tenure-track faculty members are considered to be participating faculty.

The following table compares the number of our faculty by rank at the end of the current and the previous review cycles.

Number of Faculty at Each Rank		
	2009-10	2014-15
Professor	3.2*	3
Associate Professor	2	2
Assistant Professor	1	2
Senior Instructor		2
Instructor	3	2
Adjunct*	1.2	0.2
	10.4	11.2

** Part-time faculty have been converted to FTEs*

During the current review period, there has been no significant change in the number of full time faculty as, in general, we have been able to replace departing faculty. Furthermore, we have decreased our reliance on part-time adjunct faculty to one during the academic year and one for Summer 2015. In 2012-13, the University adopted three new ranks for instructors: Master Instructor, Senior Instructor, and Instructor.

Two tenure track faculty who were hired in Fall 2010 have since left the University; one in Spring 2012 (Dr. Dana Hart) and one in Spring 2011 (Dr. Tonya Nowlin). We were able to replace Dr. Nowlin in Fall 2012 with Dr. Faith Fugate who left in Spring 2014. In Spring 2012, we hired one of our adjuncts, Ms. Ashley Guidroz, as a full-time instructor. Two faculty, Ms. Pam Meyer and Ms. Tracy Bundy, were promoted to Senior Instructor in Fall 2013. Furthermore, in 2012-13, we were given two additional faculty lines, one tenure-track and one instructor, in anticipation of the launch of the MS in Accounting program. In Fall 2013, two new tenure-track faculty were hired, Dr. Sarfraz Khan (the new line) and Dr. Tom HT Hsu (the existing line), as well as one new instructor, Ms. Nicole Bruchez.

The Department currently has one open line for a tenure-track faculty member for which we plan to recruit in 2015-16 for a Fall 2016 hire. Also, Ms. Ellen Cook, Assistant Vice President for Academic Affairs - Academic Resources, is available to teach on a part-time basis as needed. (Ms. Cook holds the rank of Professor of Accounting.)

6. Learning and Teaching

6.1 Curricula Management and Development

The Department maintains two Curriculum Committees – one for the undergraduate curriculum and one for the graduate curriculum. To ensure consistency and continuity, the same faculty member (Dr. Tom Wilson) chairs both committees and is the Department representative on the MCOBA Curriculum Committee; he also currently serves on the University Curriculum Committee. All proposed changes in either curriculum are initiated by the respective committee and presented to the entire Department for approval. Appendix A-15 identifies the courses in both the BSBA (Accounting) and the MS in Accounting programs in which the listed learning experiences (general knowledge, management specific, and accounting specific) are included.

The College requires that each program undergo an intensive review every 3 – 5 years. The review for both the undergraduate and the graduate programs was conducted in Fall 2014 and is available. UL Lafayette is implementing a Program Review in which each undergraduate and graduate program must complete a self-study every seven years. The Accounting programs' self-studies are scheduled for 2015-2016.

The Accounting Advisory Board (AAB) consists of twelve area professionals, the majority of whom are UL Lafayette accounting alumni (see Appendix A-16 for the current membership). The AAB serves as a sounding board for the Department on a variety of issues including curriculum and placement. Our proposal for an MS in Accounting was circulated to the AAB whose members provided input as well as letters of support for the program. The Department's liaison with the professional community meets regularly with AAB members as well as other area professionals to collect input regarding curriculum, course content, etc. As a result of these interactions, the Department has developed two new undergraduate courses: ACCT 308 Special Topics: Practicum and ACCT 316 Professional Ethics in Accounting.

The assessment process for the accounting degree programs is part of the overall MCOBA and University SACS assessment programs. The University requires that individual program learning goals for every degree program offered be assessed annually with the results uploaded to WEAVE to comply with SACS requirements. Assessments conducted in Accounting classes to comply with the College's AACSB learning goals are submitted to the College Assessment Coordinator for inclusion with the College's WEAVE information and the MCOBA Moodle Assurance of Learning course/site (this site is accessible by all MCOBA faculty). In addition, we have begun focusing more on "closing the loop" and adjusting curriculum/courses based on assessment results.

We are also exploring ways to incorporate data analytics and other "big data" topics into the two accounting programs.

6.1.1 BSBA, Accounting

6.1.1.1 Curriculum Management and Change

The State of Louisiana requires the implementation of a statewide common course numbering system (2009, Act 356) "to facilitate program planning and the transfer of students and course credits between and among institutions." The Statewide Common Course Catalog (as of June 2014) is being developed and currently includes the two introductory courses, cost accounting, tax I, tax II, and auditing. The Department policy, which mirrors the College policy, is to accept credit for upper division business courses only from four-year colleges and universities. In addition, a 2+2 agreement exists with South Louisiana Community College for business majors in general.

The majority of the course requirements for the BSBA (Accounting) has not changed over the last five years. However, effective Fall 2011, the State mandated a 120 credit hour standard for baccalaureate degrees with exceptions only for accreditation or certification purposes. The following changes resulted from that mandate:

- BADM 100 Business Orientation was renamed UNIV 100 Cajun Connection with the new 2 hour course no longer taught as a business course, but rather as a university-wide coordinated course with specified business sections. (Effective Fall 2015, UNIV 100 is now First-Year Experience – a 3 hour course with no dedicated college sections and which has been re-designed to enhance retention of students.)
- BSAT 205 Microcomputer Applications in Business (3 hours) also became a university wide coordinated course and was renamed UNIV 200 Information Literacy (2 hours). (No longer required effective Fall 2015 per Louisiana Board of Regents requirements.)
- BADM 400 Senior Seminar, a required 2 hour course for all MCOBA majors, was created; this course was piloted in Spring 2012; tweaked in Fall 2012; and again in Spring 2013. The MCOBA Curriculum Committee determined that this format was not viable and, while the course was still listed in the curriculum until a final solution was determined, each department set their own policy. Our Department substitutes a 300-400 level business course to be taken in the graduating semester for BADM 400.
- The 3 hour non-business elective and MATH 201 Decision Mathematics (3 hours) were eliminated from the Accounting curriculum.

The Department, in conjunction with the MCOBA and the Informatics Program in the Authement College of Sciences, has developed a new course, INFX 205 IT and Data Applications (3 hours), to replace UNIV 200 in all business curricula. BADM 400 has been eliminated from Accounting curriculum as well as other MCOBA business curricula. Both the 2013-15 curriculum and the revised 2015-16 curriculum are presented in Appendix A-6.

In Fall 2014, the Department Curriculum Committee benchmarked the topic coverage in all upper level accounting courses as well as the business law course required for accountants with the 2015 CPA Exam Content. The Department determined that no changes in the curriculum were needed, either in topic coverage or required courses, as a result of that review.

See Sections 6.1 and 6.2 of the MCOBA CIR Report.

6.1.1.2 Undergraduate Program Assessment

The Department considers assessment of student learning to be an integral part of our program. Accordingly, all faculty engage in assessment activities in virtually all accounting courses. Wherever possible, learning objectives are evaluated in two or more courses. In 2014-15, we reviewed/revised our learning goals and objectives and reduced the number of learning goals from 7 to 3 and the number of student learning objectives (SLOs) from 13 to 8 to better align with our newly revised Mission. The changes in the learning goals and the SLOs are summarized in the following tables.

Original BSBA Learning Goals		Current BSBA Learning Goals	
1	Disciplinary Competence & Knowledge Integration	1	Disciplinary Competency
2	Education Requirements for Professional Certification Exams		
3	Ethics	2	Ethical, Technological, & Social Responsibility Awareness
4	Multicultural Perspective		
5	Technological Competency		
6	Critical Thinking and Problem Solving	3	Problem Solving, Critical Thinking, & Communication Skills
7	Communication		

Original BSBA SLOs		Current BSBA SLOs	
1	Core Accounting Knowledge (Financial, Cost, Tax, Auditing/Systems)	1	Core Accounting Knowledge (Financial, Cost, Tax, Auditing/Systems)
2	Core Business Disciplines Knowledge	2	Core Business Discipline Knowledge
3	CPA Exam Course Requirements		
4	Awareness of Ethics in Accounting	3	Ethics Competency
5	Appropriate Responses to Ethics Issues		
6	Understanding of Current International Issues in Accounting	5	Diversity and International Competency
7	Appropriate Responses to International Issues		
8	Utilization of Software	4	Technology Competency
9	Use Technology in Decision Making		
		6	Corporate Social Responsibilities Awareness
10	Research Competency	7	Research & Critical Thinking Competency
11	Critical Analysis of Research Findings		
12	Recognize & Respond Appropriately to Ethical Issues		
13	Communication Competency	8	Communication Competency

6.1.1.3 BSBA Assessment Measures

The Department primarily utilizes three types of assessment tools.

- *Final Exam Embedded Questions*
- *Course Embedded Cases/Projects*
- *MCOBA/Department Senior Exit Surveys*

The instruments for the cases/projects and the related grading rubrics are typically designed by the course instructor, then reviewed and modified by two or more other accounting faculty.

The Department has a designated Assessment Coordinator responsible for the organization of all departmental assessment activities including maintenance of the assessment calendar. At the start of each semester, the coordinator informs all department members of the activities planned for that semester. Many of our activities are used to assess more than one SLO. At semester's end, all participating faculty meet to evaluate the assessments completed during that term. Each assessment is evaluated by two accounting faculty who are not teaching the course in which it took place. Scores from both assessors are collected and compared for inter-rater reliability. Finally, all results are written up in a standard format and, effective in 2014, posted on the department's Faculty Page on Moodle. In general, assessments are repeated annually.

The second SLO – Core Business Disciplines Knowledge has been assessed in the past using the ETS Exam in the capstone business course, MGMT 490, which must be taken in the semester of graduation. However, the MCOBA has not administered this exam for the past five years due to increased cost of testing, re-calibration of the exam itself, and the

creation of BADM 400. The ETS is being administered to MGMT 490 students in Summer 2015 with the intent to reinstitute the exam in all MGMT 490 classes beginning in Fall 2015. The primary tool utilized by the College in recent years to assess core business disciplines knowledge has been the Thompson Business Strategy Game used in MGMT 490, the capstone management policy course required of all business majors. Included in this simulation is an assessment of Corporate Social Responsibility, a new SLO for the Accounting BSBA program. See Section 6.3.1 of the MCOBA CIR report.

6.1.1.4 Exam Embedded Questions

Throughout the five years covered by this report, exam embedded questions have generally been used in six courses to assess the first SLO: Core Accounting Knowledge. (Tax accounting knowledge has also been assessed utilizing projects in 2013-14 and 2014-15.) For 2014-15, tax, systems, and auditing students met or exceeded the 70% target. However, students in the two financial courses (ACCT 301, 60%, and ACCT 303, 57%) did not meet the target. The cost accounting assessment utilizes a pre-test/post-test design and in 2014-15 only 47% met or exceeded the 70% target with 60.8% of the cost students increasing their scores on these questions, which is also below the target of 70%. The steps being taken to address these issues are discussed in Section 6.1.1.7 below. A summary of the assessment results from 2010-11 through 2014-15 is presented in Appendix A-17.

Beginning in Spring 2015, we began utilizing our graduates CPA exam pass rates as an assessment tool for the first SLO. As previously discussed, the pass rates for UL Lafayette accounting graduates exceeds both the national and Louisiana averages in FAR and REG, thus indicating that our students are learning and retaining financial and tax knowledge.

6.1.1.5 Course Embedded Cases/Projects

The remaining six SLOs are assessed using course cases/projects. As noted in Section 6.1.1.4, tax accounting knowledge has also been assessed using research projects. Tax I results in 2014-15 were extremely poor (only 27% met the 70% target) with the Tax II results being excellent (98% met the 70% target).

In Spring 2014, the Department began offering an ethics course specifically designed for accountants (ACCT 316) rather than continuing to cover accounting ethics as part of ACCT 426. For 2014-15, the ethics awareness assessment, now conducted in ACCT 316, found that 100% of these students met the target, an improvement of 19% from the 2010-11 results.

For the Diversity/International, Technology, Research & Critical Thinking, and Communication Competencies, 70% or more of the students met or exceeded the 70% target in 2014-15. The exception is the ACCT 420 Tax Return project where only 36% met the target; however, this was an aberration from prior assessment results using this project. Accordingly, we will administer this assessment again in Fall 2015.

Examples of course embedded cases/projects as well as the associated rubrics and results are available.

6.1.1.6 MCOBA/Department Exit Surveys

The MCOBA Senior Exit Survey is discussed in the College CIR Report Section 6.3.2. The Accounting Department uses the information from this survey to identify and act on areas of needed improvement in the accounting curricula. Furthermore, the Department factors these results into the annual evaluations of faculty performance.

A parallel survey is administered to graduating accounting majors using *SurveyMonkey*. These soon-to-be graduates are asked to evaluate the accounting program, accounting courses and their content, non-accounting courses in the curriculum, and their experiences with various Department policies. In addition, they are asked about their post-graduation employment status and their plans regarding the 150 hour requirement to sit for the CPA exam in Louisiana.

Feedback from both of these surveys is then discussed at the Department's Assessment Evaluation Meetings with changes suggested and, if appropriate and within our authority to do so, implemented. For example, feedback from accounting graduates has indicated a lack of international accounting coverage in their curriculum. Accordingly, we have added

content to the Intermediate courses (ACCT 301, 302, 303) and increased coverage of international topics in ACCT 426 International, Advanced and Not-For Profit Accounting. Students have also indicated the desire to focus more on accounting ethics as opposed to ethics in general (e.g., euthanasia, abortion). Accordingly, we created ACCT 316 Professional Ethics for Accountants. Quotes from accounting senior survey

- “The UL accounting department taught me about employment by teaching me resilience, responsibility, adapting to change, being professional, showing up on time, and WILL POWER. As for internships, only hands-on experience can teach you that practice is very different from school and that is perfectly fine.”
- “One of the main things that stuck out to me during my Accounting classes was the way teachers related what we were learning in class to their previous professional experience. It allowed us students to put the course material into the ‘real world’ perspective. If more teachers in the college of business added that touch, I believe it would make our degree even more valuable.”

6.1.1.7 Resulting Curriculum and Program Changes

Changes are regularly implemented in individual courses as well as in the curriculum/program. While not all of these changes have been in response to formal assessment results, they have the same impact on one or more of our learning objectives. Examples of changes and potential changes are listed below. Additional details and examples are available.

- Creation of ACCT 316 Professional Ethics for Accountants
- Creation of ACCT 308 Special Topics – Practicum
- Utilization of Lacerte Tax Software (when available) or H&R Block Premium & Business in both ACCT 420 Income Tax I and ACCT 421 Advanced Income Tax (Ultra Tax will replace Lacerte in Fall 2015)
- Utilization of Systems Understanding Aid in ACCT 333
- Development, in conjunction with the MCOBA and UL Lafayette Informatics Program, INFX 205 IT and Data Applications, a freshman course to introduce/reinforce technology skills (Excel, Powerpoint, Word, Access)
- Reaffirmation of the Department Repeat Rule for upper level accounting courses
- Adoption of Moodle Acknowledgement for all Accounting courses
- Maintenance of Department subscriptions to the FASB Codification and CCH Intelliconnect (Tax)
- Acquiring Accounting Research Manager database and other software to enhance hybrid/online course delivery
- Currently developing, in conjunction with Informatics Program, an INFX course specifically designed to meet the data analysis needs of accountants
- Working with English Department to develop a written communication course focusing on business/accounting documents and letters

6.1.1.8 Changes in Assessment Strategy

To better coordinate assessment results at the program level, we have prepared a competency map which indicates for each SLO the courses in which that concept is introduced (I), reinforced (R), or assessed (A). This map enables faculty to better understand the learning progression of key competencies as well as the bigger picture of program assessment. The curriculum competency map is presented in Appendix A-18 together with the current assessment schedule.

The Department also realized that too much emphasis was placed on assessment procedures and incremental changes to individual courses rather than how assessment results could improve our program as a whole. Accordingly, beginning in 2014-2015, we have begun to focus more on closing the loop and the determination of whether assessment results indicate the need for changes to the undergraduate program. Thus, the focus of the assessment process has shifted to “what do the results show” rather than on the determination of the results themselves. Action plans proposed by the individual faculty conducting the assessments are presented and discussed by all department faculty to determine what, if any, changes should be made both to individual courses and to the overall accounting undergraduate program.

See Sections 6.5 and 6.6 of the MCOBA CIR Report.

6.1.2 MS in Accounting

6.1.2.1 Curriculum Management and Change

The MS in Accounting program officially launched in Fall 2014 utilizing the curriculum in our original proposal. We plan to use results from assessments to further tweak our graduate program. We have already begun reviewing the courses in the program and are in the process of revising the curriculum. For example, we currently have a required individual Directed Study course (ACCT 597). As the program grows, this requirement will quickly become unfeasible for our faculty. Furthermore, the program currently lacks an information systems course. The new emphasis in the AACSB standards on data analysis has provided us with the opportunity to incorporate such a course into our graduate program. Accordingly we have changed the curriculum, effective Fall 2015, to require BSAT 518 Management of Information Technology.

In 2014-15, we established the three mission driven learning goals and eight related SLOs for our MS in Accounting program. These are enumerated in Section 4.5.1 of this report.

6.1.2.2 Graduate Program Assessment

As our program began in Fall 2014, we have focused on determining the nature of and topics covered in each course. As with the undergraduate program, we plan to use a combination of final-exam embedded and course-embedded cases/projects. The chart presented in Section 4.5.1 of this report indicates our tentative assessment schedule. For 2014-15, we did not conduct any formal assessments of our MS goals, but rather, solicited feedback from our current graduate students.

6.2 Teaching Support and Encouragement

High quality teaching and improvement is very important to both the Department and the MCOBA. This is demonstrated via the faculty performance evaluations as well as training opportunities/encouragement offered to all faculty. Furthermore, the MCOBA annually recognizes an outstanding teacher by awarding the John T. and Sandra B. Landry Award for Teaching Excellence. Five accounting faculty have received this award since it was established in 1989-90. The Department hopes to establish a teaching excellence award specifically for accounting faculty in the next year. See Section 6.6 of the MCOBA CIR Report.

6.2.1 Annual Faculty Performance Evaluations

Procedures and documents used in the annual faculty merit evaluations are documented in the MCOBA CIR Report Sections 5.3.3. The University revised the evaluation process in 2013, eliminating categories, identifying six “verbal tags” or anchors, reversing the scoring (higher is now better), and eliminating quotas. Faculty are now given a numerical score rather than a category.

Each faculty member completes a workload form documenting activities in the areas of teaching, research, service, and administrative duties. This information together with input from other sources is then used by the department head to complete a rubric, developed by MCOBA, in each area (teaching, research, service which includes administrative duties) for each faculty member. The weight allotted to each area depends on the faculty member’s rank with teaching given the most emphasis across the board; i.e., tenured/tenure track faculty 60% and instructor faculty 80%.

See Appendix A-19 for the 2014-15 MCOBA rubrics. The College is currently revising these rubrics to better reflect actual performance.

6.2.2 Training Opportunities/Encouragement

Activities and programs available to help faculty improve their pedagogical and classroom management skills include the following:

- College and University Teaching Seminars
 - Topics include Flipped Classrooms; Academic Dishonesty and Disruptive Classroom Behavior; Inductive vs Deductive Teaching
- Courses and certifications for online/hybrid teaching
 - The University utilizes Quality Matters to review online/hybrid courses.
 - The University requires faculty teaching online/hybrid courses to complete a training workshop (Quality Matters Rubric Update) every three years.
 - Three accounting faculty are currently certified to teach online/hybrid courses.
- CPE opportunities
 - The Department encourages all faculty to remain up to date in his/her area through CPE.
 - The Department pays the fees for attending CPE courses – both physical courses and online webinars.
 - Faculty regularly attend the LCPA Accounting Educators Workshop held each Spring; one of our faculty (Dr. Suzanne Ward) is a member of the LCPA committee responsible for this workshop.
- Classroom observations
 - Senior faculty observe the teaching of tenure track and untenured faculty. The observer then completes the MCOBA teaching observation form which is then discussed with both the faculty member as well as the department head.
 - During the annual merit evaluation process, the department head discusses each faculty member's teaching performance one-on-one.

6.3 Information Technology Skills and Knowledge

The Department recognizes the need to include learning experiences related to information technology in both the graduate and undergraduate programs. Accordingly, the following approach is being followed:

- Identification and collection of specific skills necessary in the business world from the Accounting Advisory Board and other accounting professionals in Acadiana.
- Review of current curricula to identify where, if at all, these skills are currently addressed.
- Development and inclusion of INFX 205 IT and Data Applications as a required course in the undergraduate curriculum.
- Currently developing, in conjunction with the Informatics Program, an additional INFX course specifically for undergraduate accounting majors to replace the current 300/400 business elective; being designed to include topics in data creation, data analytics, and related issues.
- Inclusion of data creation, data reporting, and data storage topics in both ACCT 333 and ACCT 409.
- Recognition that additional coverage of information technology is needed in graduate curriculum.
- Changes to graduate curriculum effective Fall 2015 – require BSAT 518 Management of Information Technology (Administration of the information system function. Includes impact of the function, control of information systems resources, and evaluation of projects [cost/benefit analysis])
- Recommend usage of BSAT 510 Data Analysis (Business application of multivariate methods, non-parametric methods, factor analysis, logistic regression, cluster analysis, and data mining procedures using a computer statistical package) as a business elective.

7. Academic and Professional Engagement

7.1 Student Academic and Professional Engagement

7.1.1 Academic Engagement

The following are examples of student academic engagement.

- **ACCT 302 – Intermediate Accounting II**
 - FASB Accounting Standards Codification Research Project
 - Research a topic from the course in the FASB Codification
 - Prepare memo conveying results of research, analysis, and recommendations
- **ACCT 308 – Special Accounting Topics - Accounting Practicum**
 - Web based project – completing the accounting cycle
 - Includes preparation of journal entries, adjusting entries, and financial statements
- **ACCT 316 - Professional Ethics for Accountants**
 - Ethics simulation game
 - Includes discussion of typical ethical dilemmas that arise in business
 - Explores issues of fairness, integrity, and loyalty in business
- **ACCT 333 – Accounting Information Systems**
 - Systems Understanding Aid (SUA) – comprehensive project designed to enhance student understanding of basic accounting information systems; reinforces understanding of internal control and flowcharting
 - SUA requires students to manually record transactions in specialized journals, subsidiary ledgers & the general ledger as well as to prepare a worksheet and financial statements
 - Quickbooks Project – SUA computerized
 - Both sets of projects help students understand the revenue/expenditures cycles and the transaction processing procedures required for each accounting subsystem.
- **ACCT 409 – Auditing**
 - Group project – requires application of audit knowledge and judgment to an auditing scenario; examples include:
 - Assess audit risk and write an audit risk memo
 - Evaluate a client’s business strategy and link the strategy to the audit planning process
 - Consider fraud risk on an engagement before and after analyzing a key business process
- **ACCT 421 – Advanced Income Tax – The Notebook**
 - Group project which includes the following:
 - Detailed journal by chapter including a detailed chapter outline, group assessment of chapter contents, areas of difficulty, group analysis of best way to study chapter material; discussion and evaluation of each exam including suggestions to improve exam results
 - Ethics and equity assignments
 - Two research problems and preparation of related memos
 - Each group member evaluates participation of other group members
 - Unusual innovation, techniques, and presentation given extra credit; examples include Harry Potter theme, Nightmare on “Ward” Street; casino theme; hidden treasure
 - Preparation of tax returns using a tax software package as well as manually

- **ACCT 531 Theory of Accounting**
 - Individual research paper on choice of topics including earnings smoothing, corporate social responsibility, and accounting choices.
- **ACCT 551 Financial Research and Analysis**
 - FASB Codification Research Major Research Case: Students are asked to act as a member of an audit team to research accounting for impairment and write a memo on the related accounting issues. Students are also asked to consider how to resolve professional differences with other members of the audit team.
 - Accounting Academic Research Project: Students used research databases such as Lexis/Nexus and the SEC Edgar database to complete a research paper.

7.1.2 Student Organizations

- Membership provides a unique opportunity for accounting students to actively engage in learning experiences as individuals as well as in groups.
- Beta Alpha Psi (BAP)
 - Provides tutoring for ACCT 201 and ACCT 202 students each week during the academic year
 - Presentations to students enrolled in ACCT 201 and ACCT 202 on professional careers in accounting
 - Promotion of careers in accounting through Preview Day, Majors Fair, and area parish Career Fairs
 - Conducts/sponsors workshops to help transition from student to professional; e.g., Soft Skills Workshop, Resume Writing Workshop, Interview Skills Workshop, Dining Etiquette (with IMA).
- Institute of Management Accountants (IMA) (formerly Accounting Society)
 - Promotion of careers in accounting through Preview Day, Majors Fair, and area parish Career Fairs
 - Co-sponsors Dining Etiquette with BAP

7.1.3 Professional Engagement

The following are examples of student engagement with the professional community.

- Speed Interviewing – See Section 1.3 of this report.
- Honor Banquets
 - *Le Gran Concours – An Evening of Celebration, Participation, and Appreciation*; see Section 1.3 of this report.
 - MCOBA Honors Banquet
 - Annual spring banquet to recognize accomplishments of students and faculty
 - Approximately 200 students, donors, faculty, & guests
- Guest speakers for classes include the following:
 - ACCT 333 - Ross Brasseaux, Systems Analyst
 - ACCT 409 – Erik Billet, Senior-Assurance Services, EY (now with Ecoserve)
 - ACCT 522 – Charles Fitzgerald, Family Court Judge
 - ACCT 522 – Casey Hatcher, FBI
- Internship Program
 - Specified internship advisor; currently Ms. Tracy Bundy
 - Approximately 20-25 accounting majors participate each year
 - Students complete both work and academic requirements to receive non-degree course credit

- Up to six hours (ACCT 398/498) do not count toward degree but do count as part of 150 requirement to sit for CPA exam
- Survey of supervisors rated accounting interns as very good or excellent with regards to working well with others (100%), quality of work (94.4%), attitude toward work (98.1%), dependability (98.1%), ability to learn (94.4%), decision-making ability (90.7%), and overall performance (94.4%)
- Field trips
 - Area CPA firms; e.g., Kolder, Champagne, Slaven & Co CPAs, Postlethwaite & Netterville CPAs; Broussard, Poche CPAs
 - Area businesses; e.g., Stuller, Inc. (jewelry manufacturer with worldwide distribution network); Fugro Inc., Schilling Distributors, Rouse's Groceries (a south Louisiana chain)
- Speakers at BAP and IMA meetings throughout the academic year
 - BAP normally has ten professional meetings per academic year
 - IMA normally has six professional meetings per academic year
 - National and regional CPA firms: examples include Erik Billet from EY; Lonnie Hebert from Broussard, Poche CPAs; Jennifer Zerangue & Dave Edmonds from Postlethwaite & Netterville CPAs; Kim Gardner from Arsement, Redd, & Morella CPAs
 - Representatives from the Louisiana Legislative Auditor Office; the UL Lafayette Credit Union; Halliburton; Red Lerville's Heath and Racquet Club; etc.
- Ragin' Business Week
 - Sponsored by MCOBA and its student organizations (including BAP and IMA)
 - BAP/IMA assigned specific tasks; ie., career presentation to attendees, recruitment of speakers
- Selected students attend student leadership conferences
 - National and regional BAP meetings
 - Superior Chapter for all sixteen years eligible
 - Gold Challenge Award 3 out of last 5 years
 - Participated in Best Practices competition every year
 - Approximately 4 – 6 students attend the national meeting; 8 – 10 attend the regional meeting
 - IMA Student Leadership Conference
 - Approximately 8 – 10 students attend each year
 - Silver Certificate of Excellence Award 2012-13

7.2 Executive Education

There are no executive education programs in Accounting.

7.3 Faculty Qualifications and Engagement

7.3.1 Faculty Qualifications

Classification of faculty (SA, PA, SP, and IP) has been discussed in Section 5.2 of this report. Tables A9-1 and A9-2 are presented in Appendix A-14. Further discussion of faculty qualifications is presented in Sections 7.3 and 7.4 of the MCOBA CIR Report.

7.3.2 Faculty Engagement

- Meet the CEO/CFO Series
 - Series of presentations by area professional sponsored by MCOBA; generally 2 – 4 per academic year
 - Deidre Doucet Toups, President of HR Rentals, - graduate of UL Lafayette accounting program
 - Dr. Sarfraz Khan, Assistant Professor of Accounting, spoke at CFO Roundtable
- CPE/Faculty Development Opportunities
 - Department funds CPE, professional development activities, and professional memberships for all full-time accounting faculty with Department-generated monies
 - 2 – 4 faculty attend the Annual LCPA Accounting Educators Conference held each spring
 - All 11 full-time faculty attended one or more CPE/professional developments seminars during 2014-15
 - Ms Pam Meyer taught 3 courses in the UL Lafayette Continuing Education Program (2012, 2011)
 - Dr. Harlan Etheridge, Dr. Kathy Hsu, Ms. Pam Meyer – Quality Matters training and updates
 - Dr. Tom Hsu, Dr. Sarfraz Khan – 2015 AAA New Faculty Consortium
 - Ms. Nicole Bruchez – instructed Lunch & Learn at Darnall, Sikes, Gardes, & Frederick CPAs, 2014
- CPA Certified Faculty
 - Six of the eleven full time faculty are CPAs as is the supporting faculty member
- Consulting
 - Ms. Nicole Bruchez – regularly prepares and review tax returns, completes tax projects, Darnall, Sikes, Gardes,& Frederick CPAs; bookkeeper/accounting consultant, Acadiana Center for Natural Health and for PAX Renewal Center
 - Ms. Ashley Guidroz – bookkeeper/accounting consultant, Baptist Collegiate Ministry; regularly prepares tax returns, Arsement, Redd, & Morella CPAs; bookkeeper/accounting/tax, DG Hauling LLC
 - Ms. Tracy Bundy – accounting and tax consulting, tax preparation, Acadiana Duplicate Bridge Association Inc.; general business, accounting, and tax consulting, Gulf States Hydraulics, Inc., Sterline Investment Properties
 - Ms. Pam Meyer – Advisory Committee for SLCC Business Department; 1 year internship as Assistant Controller for Fruge’ Seafood, Inc.; tax and accounting consulting, David C. Maddox & Associates, Wild Birds Unlimited LLS, Acadiana Cup, Change Agent Network, ITDG
 - Dr. Dan Ward – tax and accounting consulting, Opelousas Out-Patient Surgery Center
 - Dr. Suzanne Ward – accounting consulting, Opelousas Out-Patient Surgery Center
 - Mr. Mike DeHart – Stuller Management Services, Inc., Stuller Family Foundation; Chair, Boy Scouts Swamp Base Initiative; consulting with local Boy Scout Council on financial matters
- Accounting Majors Recruitment
 - Accounting Day
 - Annual event to recruit potential majors from the Business Academy at Acadiana High
 - Ms. Nicole Bruchez plans and coordinates event; Ms. Ashley Guidroz assists
 - Representative from LCPA Young CPAs Task Force – Quinton Autin, a UL accounting graduate
 - Mock accounting class
 - Accounting Family Feud
 - Preview Day – Ms. Ashley Guidroz and Ms Pam Meyer assist BAP and IMA
 - Majors Fair – Ms. Ashley Guidroz, Ms. Pam Meyer, Ms. Nicole Bruchez represented the Department (together with BAP and IMA) to recruit sophomore college students looking to change their major
 - Area Career Fairs – Ms. Ashley Guidroz, Ms. Pam Meyer, Ms. Nicole Bruchez, BAP and IMA represented the Department at the Lafayette Parish Career Fair for students from all five Lafayette Parish high schools

- Ragin' Business Week – Ms. Ashley Guidroz is the chair of the MCOBA Student Engagement Committee which organizes this event
- Department Liaison to Area Professionals
 - Ms. Pam Meyer, Assistant Department Head
 - Meets regularly with AAB and other area professionals
- Faculty membership in professional organizations
 - Department-generated funds used to pay dues to AAA, AICPA, LCPA, and other professional organizations
 - Dr. Suzanne Ward - member of the LCPA Education Issues Committee.
 - Dr. Kathy Hsu – Kaplan CPA Review Academic Advisory Board Member
 - Dr. Tom Hsu – discussant at the AAA IS Mid-Year Meeting, the AAA Annual Meeting, the AAA Mid-Atlantic Meeting
- Faculty Review Activities
 - Reviewers for national and regional meetings:
 - Dr. Suzanne Ward – reviewer, Teaching & Curriculum Section AAA
 - Dr. Harlan Etheridge – reviewer AAA Annual Meeting, Southwest Regional AAA meeting, Mid-Atlantic Regional AAA meeting
 - Dr. Tom Hsu – reviewer AAA Annual Meeting, IAS Mid-Year Meeting, International Conference on Information Systems, AAA Mid-Atlantic Meeting
 - Reviewers for journals and textbooks:
 - Dr. Suzanne Ward – editorial board, *Journal of Legal, Ethical, & Regulatory Issues*; review board, *Accounting & Financial Studies Journal*
 - Dr. Dan Ward – review board, *Accounting & Financial Studies Journal*
 - Dr. Kathy Hsu – review board, *Journal of Financial Reporting & Accounting*; review board, *Journal of Accounting in Emerging Economics*; reviewer, *International Review of Economics & Finance*
 - Dr. Tom Hsu – reviewer, *Journal of International Accounting Research*
 - Ms. Tracy Bundy – reviewer, Warren, Reeve, Duchac *Financial and Managerial Accounting*; reviewer, Wild, Shaw, Chiapette *Fundamentals of Accounting Principles*; reviewer, Needles, Powers, Crosson *Principles of Accounting*

8. Other Material

- We believe that we have included all necessary materials to support our continued accreditation.
- Should the team desire additional supporting information or need us to clarify the material presented, please contact our Department Head, Suzanne Ward.
- Examples of innovative and exemplary practices have been included in the prior sections to help demonstrate the impact of the Accounting Program and Department across our mission-related activities.

9. Consultative Review

Three significant challenges face the Department: recruitment of students for our MS in Accounting program, the establishment of a dedicated computer lab for accounting, and continuing viability of our faculty.

9.1 Enrollment in the MS in Accounting program

A significant challenge facing the Department is how to grow our MS in Accounting enrollment. Prior sections discussed the fact that we began admitting students to our MS program in Fall 2014 with four majors. We accepted the applications of four students in the spring; however, only one actually enrolled. Applications for Fall 2015 seem to have increased, but are still smaller than we anticipated.

Question: What are strategies for marketing our MS program to increase enrollment?

9.2 Establishment of a dedicated computer lab for accounting

As part of our proposal for the MS in Accounting, we discussed the establishment of such a lab. Due to circumstances beyond our control and decisions made at higher administrative levels, we have been unable to make any progress toward this objective. We envision that this lab would be used primarily for our MS program, but also as a testing lab for our undergraduate courses (primarily ACCT 201 and ACCT 202). This approach, while increasing costs in the technology area, would be offset by the reduced cost of printing and administering exams.

Question: What are strategies to help us establish such a lab in a way that meets our requirements and that does not increase the financial burden?

9.3 Viability of faculty

The majority of the 11 full time faculty in the Department have been employed at UL Lafayette for 15 or more years. At least two faculty members will be retiring within the next five years with an additional three potentially retiring within the following five years.

Accordingly, we must develop plans now to replace these faculty members. We need to recruit and hire at least one tenure track faculty member in the next academic year as well as two or more in the following two years. This will not totally alleviate our staffing situation, but will make strides to reduce the impact of the increased demand for accounting courses as well as the effect of retiring/leaving faculty.

Question: What are strategies to prepare for the replacement/expansion of our faculty?

Accounting AACSB Continuous Improvement Review Report Appendices August 15, 2015

Department of Accounting
B.I. Moody III College of Business Administration
University of Louisiana at Lafayette



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APPENDIX A-1
SUCCESS OF UL LAFAYETTE ACCOUNTING ALUMNI:
PARTNERS AT CPA FIRMS

Arsement, Redd & Morella, CPAs – 5 of the 6 partners

Darnall, Sikes, Frederick CPAs – 17 of 22 partners

Broussard, Poche, CPAs – 9 of the 10 partners

Prejean, Romero, McGee, CPAs – all 4 partners

Wright, Moore, DeHart, Dupuis & Hutchinson, CPAs – all 11 partners

Dugas, Soileau, & Breaux, CPAs – 2 of the 3 partners

Singleton, Kellner, Bolding, Avant, & Albarado, CPAs – all 5 partners

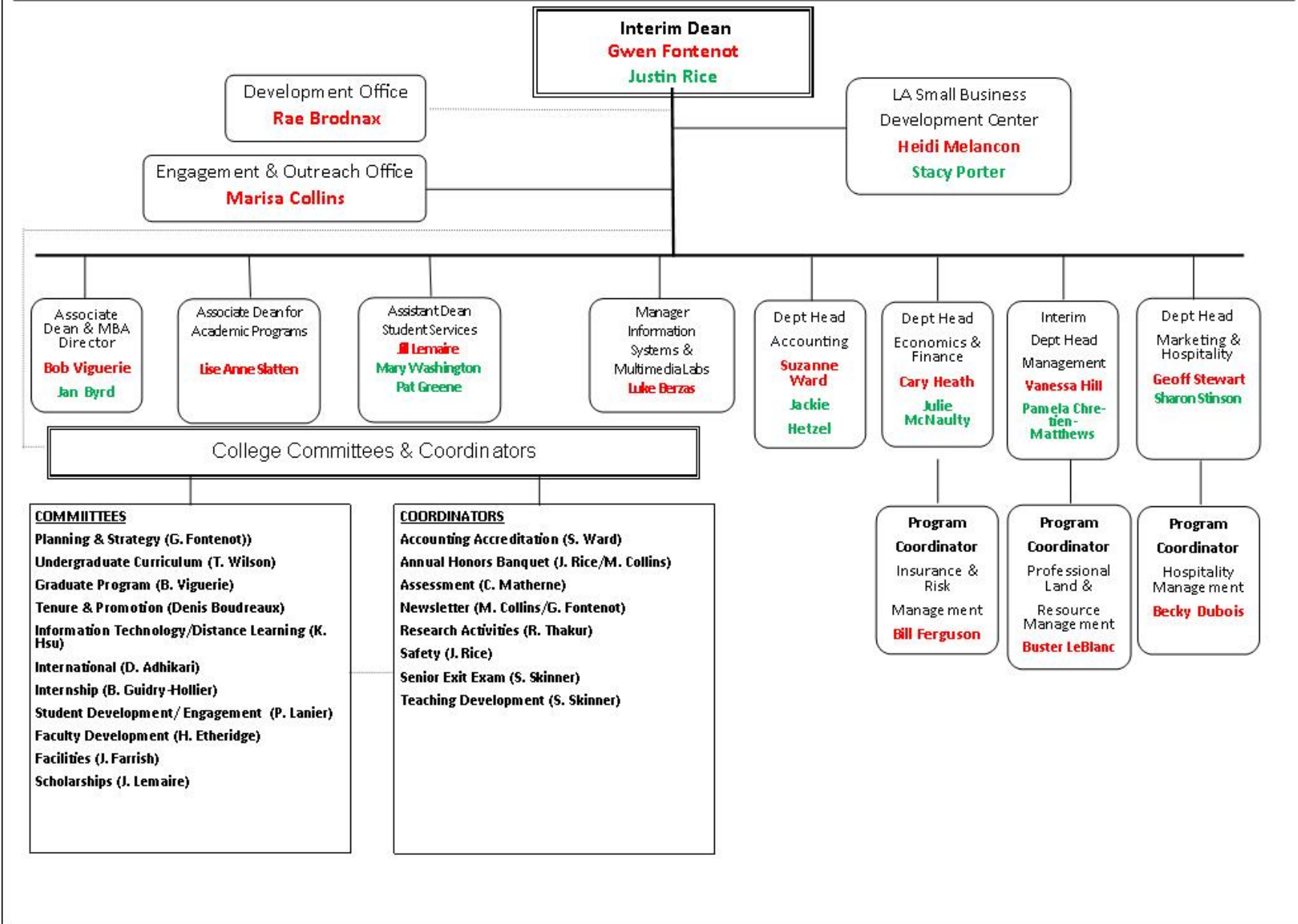
Kolder, Champagne, Slaven, & Co., LLC – 10 of 13 partners

APPENDIX A-2 MCOBA COLLEGE GOVERNANCE/ORGANIZATIONAL CHARTS

2014-15 MCOBA College Governance - 3/9/15

Department Heads			
ACCT	Suzanne Ward		
ECFN	Cary Heath		
MGMT	Mark Smith		
MKHP	Geoff Stewart		
Planning & Strategy Council			
DEAN'S Office	Al Toma	Asst. Dean for Administration*	
DEAN'S Office	Gwen Fontenot	Interim Dean*	
MBA	Bob Viguerie		
ACCT	Harlan Etheridge		
ECFN	Bill Ferguson		
MGMT	Colleen Schwarz		
MKHP	Jim Underwood		
Tenure & Promotion Committee			
ACCT	Dan Ward		Fa 14 - Sp 17
ECFN	Denis Boudreaux		Fa 14 - Sp 17
MGMT	Brooke Hamilton		Fa 12 - Sp 15
MKHP	Ram Thakur		Fa 13 - Sp 16
At-Large	Keith Watson		Fa 14 - Sp 17
Distance Learning Committee			
ACCT	**Kathy Hsu (Chair)		
ECFN	Praveen Das		
MGMT	David Stevens		
MKHP	John Farrish		
Internship Committee			
MGMT	**Brandi Guidry-Hollier (Chair)		
ACCT	Pam Meyer		
ECFN	Tony Greco		
MGMT	Buster Leblanc		
MKHP	Lucy Henke		
HMGT	Johnathon Trahan		
MBA Program			
MBA	Bob Viguerie (Chair)		
ACCT	Pam Meyer		
ECFN	Bill Ferguson		
MGMT	Keith Credo		
MKHP	David Baker		
NSSE Task Force - Special Project			
ACCT	Tracy Bundy		
ECFN	Wes Austin		
MGMT	Colleen Schwarz		
CBK Task Force - Special Project			
MKHP	James Underwood (Chair)		
ACCT	Dan Ward		
ECFN	Cary Heath		
MGMT	John Tanner		
Facilities			
ACCT	Nicole Bruchez		
ECFN	John Must		
MGMT	Lee Hisey		
MKHP	John Farrish		
Internationalization Committee			
ECFN	Deergha Adhikari (Chair)		
ACCT	Tom Hsu		
MGMT	Zhiwei Zhu		
MKHP	David Baker		
Student Engagement Committee			
DEAN'S Office	Jill Lemaire	Asst Dean for Student Services*	
ACCT	Ashely Guidroz (Chair)		
ECFN	Wes Austin		
MGMT	Patricia Lanier		
MKHP	Johnathon Trahan		
DEAN'S Office	Frank Wallace	Asst. Dean for Special Projects*	
DEAN'S Office	Marisa Collins	Engagement & Outreach Officer*	
Curriculum Committee			
ACCT	Tom Wilson (Chair)		
ECFN	Denis Boudreaux		
MGMT	Tammy Ferguson		
MKHP	David Baker		
DEAN'S Office	Jill Lemaire	Asst Dean for Student Services*	
Faculty Development Committee			
ACCT	Harlan Etheridge (Chair)		
ECFN	**Keith Watson - Teaching Seminars/SES		
MGMT	John Tanner		
MKHP	Ram Thakur- Research Seminars		
Assessment Committee			
MGMT	Patricia Lanier (Coordinator)		
ACCT	Tracy Bundy		
ECFN	Mary Luquette		
MBA	Bob Viguerie		
MGMT	Curtis Matherne		
MKHP	Lucy Henke		
DEAN'S Office	Gwen Fontenot	Interim Dean*	
Scholarship Committee			
DEAN'S Office	Jill Lemaire	Asst Dean for Student Services*	
ACCT	Suzanne Ward		
ECFN	Bill Ferguson		
ECFN	Linus Wilson		
MGMT	Buster LeBlanc		
MGMT	Patricia Lanier		
MKHP	Lucy Henke		
MKHP	Becky Dubois		
Coordinators, Directors & Liaisons			
Ins & Risk Management			Bill Ferguson
PLRM			Buster Leblanc
Library Liaison			Ron Cheek
Student Development & Assessment Coord			**Patricia Lanier
Service Learning			Lise Ann Slatten
*Ex Officio member			
**Profesorship assigned to task			

B. I. Moody III, College of Business Administration Organizational Chart 2015—2016



APPENDIX A-3 DEPARTMENT COMMITTEES

All Department full time faculty members serve on the majority of Department committees. All faculty participate in strategic planning, assessment, curriculum, scholarship, recruitment, etc.

Examples of committee services are as follows:

- Ms. Pam Meyer – Assistant Department Head; Coordinator, *Le Gran Concours*; Transfer Advisor; Coordinator, MS in Accounting & PCBA
- Dr. Suzanne Ward, Faculty Advisor, Kappa Theta Chapter of Beta Alpha Psi; Chair, Scholarship Committee; Chair, AACSB Accounting Accreditation Task Force; ACCT 201 Coordinator; Director, MS in Accounting Program
- Dr. Dan Ward, Department Honors Student Advisor; Graduate Curriculum Committee; Chair, Department Ethics Committee; Chair, Department Promotion and Tenure Committee
- Tracy Bundy, ACCT 202 Coordinator; Assessment Coordinator
- Ms. Nicole Bruchez – Coordinator Department Accounting Day
- Dr. Tom Wilson, Chair Repeat Rule Committee; Chair Undergraduate Curriculum Committee; Chair Graduate Curriculum Committee
- Dr. Tom Hsu and Dr. Sarfraz Khan, Graduate Curriculum Committee
- Ms. Ashley Guidroz, Chair Student Engagement Committee
- Dr. Harlan Etheridge, Chair Faculty Development Task Force
- Dr. Kathy Hsu, Faculty Recruitment Coordinator; Faculty Advisor IMA Student Chapter

APPENDIX A-4 ACCOUNTING REPEAT POLICY (adopted 12/16/2008)

Accounting courses are structured in sequencing and in relationships among courses. Success in the program is strongly correlated with timely progress through the curriculum. After three (3) unsuccessful registrations (any grade other than A, B, or C; i.e., W, F, or D) in any *one* upper level (300 and above) accounting course **OR** a total of five (5) unsuccessful registrations (any grade other than A, B, or C; i.e., W, F, or D) in all upper level (300 and above) ACCT courses, a student will not be allowed to take any further upper level accounting courses. This policy applies to all students regardless of major. This policy applies to all upper level accounting courses beginning with the Fall 2009 semester. This policy also applies to transfer work.

Examples of Repeat Policy:

Example #1: Maximum of 3 unsuccessful registrations in 1 course:

ACCT 301 – W; ACCT 301 – D; ACCT 301 – F

Example #2: Maximum of 5 unsuccessful registrations in different courses:

ACCT 301 – W; ACCT 305 – D; ACCT 302 – W; ACCT 333 – D; ACCT 303 – D

Example #3: Maximum of 5 unsuccessful registrations in different courses:

ACCT 301 – W; ACCT 301 – D; ACCT 301 – C; ACCT 333 – D; ACCT 302 – W;
ACCT 302 – D

In each of these examples, the student will no longer be allowed to take upper level accounting courses, regardless of major.

APPEAL PROCESS*

A student may request an exception to this policy on the basis of documented extenuating circumstances. Such a request is to be made in a letter addressed to the Department of Accounting Appeals Committee (consisting of two faculty members and the Department Head). The letter should explain the extenuating circumstances in detail and must be accompanied by supporting documentation. A decision made by the Committee will not be reconsidered unless the Committee accepts new information or evidence.

*The Department is exploring an online process for any appeals under the Repeat Rule.

APPENDIX A-5: STUDENT CODES

Student Code of Conduct and Honor

(Revised 05/03/2012; Revised 04/16/2014)

The *Student Code of Conduct and Honor* mandates that each student enrolled in the BSBA degree program in the Department of Accounting, the MS in Accounting degree program, or in courses offered by the Department of Accounting accept personal responsibility to uphold and defend high ethical standards in all academic endeavors, and to promote an atmosphere of integrity in which all individuals may flourish. As a student, you are committing yourself to the highest standard of professional behavior, ethics, and conduct in dealings with others, both inside and outside the classroom, which includes, at a minimum:

I. Showing respect for the faculty, staff, fellow students, and non-UL-Lafayette personnel (including recruiters, employers, and other professionals);

II. Respecting the property and the reputation of UL-Lafayette, the Department, its faculty, students, and staff;

III. Never engaging in any conduct that may delay or disrupt class. This includes, but is not limited to, talking to other students, using electronic devices, reading of non-class related materials, sleeping, or engaging in any activities not authorized by the instructor;

IV. Addressing grievances in a professional, constructive, and appropriate manner;

V. Recognizing that all class documents (including postings by the Instructor to Moodle or other course management websites) are not to be posted to any website, or reproduced for or made available to any individual without written permission of both the instructor and the Department Head. This includes solutions to publisher-provided materials (including test banks) as well as solutions to Department-provided materials (including the Comprehensive Case) as well as completed or uncompleted course working papers and/or projects;

VI. Adhering to the Departmental policy that no recording devices of any type may be used in class;

VII. Adhering to the Departmental policy that no student computers/tablets, or similar devices, are allowed to be used in class;

VIII. Never attempting to steal or pass off the ideas or work product of another as your own. Plagiarism is fraud;

IX. Never attempting to secure an unfair advantage over others in the UL Lafayette community through unethical means;

X. Abiding by the University Code of Student Conduct, the B.I. Moody III College of Business Administration Code of Conduct, the Department of Accounting Student Code of Conduct and Honor, the Department of Accounting Exam Policy, course syllabi, and all other University, College, and Department policies and/or rules on academic integrity and conduct; and

XI. Notifying, in a timely manner, the instructor and/or Department Head, as appropriate, when another student is in violation of the preceding.

Failure to abide by this Department of Accounting Student Code of Conduct and Honor will result in severe disciplinary action. University/College/Department guidelines will be followed in determining appropriate punishment. The range of action can be from a minimum of ZERO on the assignment/exam to an "F" in the course to expulsion from the Department, College and/or University.

Academic Dishonesty Forms become part the student's official record.

Department of Accounting Exam Policy

(Revised 12/10/2007; reaffirmed 12/16/2008; Revised 05/03/2012; Revised 04/16/2014)

I understand that:

- I. All exams administered in accounting classes are the property of the Department of Accounting of the B.I. Moody III College of Business Administration at the University of Louisiana at Lafayette.
- II. All exams are confidential. Any unauthorized possession, reproduction, or disclosure of any exam questions before, during, or after the exam (this includes posting to or use of any posted exam material on any website) is in violation of this Code as well as the Department of Accounting Student Code of Conduct and Honor and the B.I. Moody III College of Business Administration Code of Conduct and is considered academic dishonesty or cheating
- III. Any attempt to reconstruct exams or make use of reconstructed exams (including discussion of exam topics) is therefore in violation of these Codes of Conduct and is considered academic dishonesty or cheating.
- IV. Possession of any unauthorized materials during an exam is specifically prohibited. Any materials other than a pencil, a basic calculator, and ID are deemed unauthorized (The instructor may modify this list for any exam). Examples of unacceptable calculators include scientific, graphic, financial, or others with advanced features. Sharing of calculators is strictly prohibited and will automatically be deemed cheating. All other materials must be placed as designated by the instructor. Cell phones, iPods, laptops, tablets, and other communication/data storage/recording devices must not be on your person during an exam but placed in the aforementioned designated area. In all cases, cell phones must be turned off – not just on silent ring or vibrate. All reminder alarms must also be disabled.
- V. Looking at the exam paper of another student as well as using any other form of help or assistance (written, verbal, electronic, etc.) will automatically constitute cheating. A student may communicate only with the instructor or the person administering the exam. Any other communication during the examination is deemed academic dishonesty.
- VI. Being aware of a fellow student engaging in academic dishonesty or cheating and failing to inform the instructor of such conduct in a timely manner constitutes academic dishonesty or cheating.
- VII. Attempting to secure an unfair advantage over others in the UL Lafayette community through unethical means is prohibited and will result in appropriate disciplinary action.
- VIII. A student must adhere to any additional policies set by the instructor.

Failure to abide by this Department of Accounting Exam Policy will result in severe penalties and disciplinary action. University/College/Department guidelines will be followed in determining appropriate punishment. The range of action can be from a minimum of ZERO on the assignment/exam to an “F” in the course to expulsion from the Department, College and/or University.

Academic Dishonesty Forms become part the student’s official record.

APPENDIX A-6 BSBA IN ACCOUNTING CURRICULA

2013-2015 Curriculum

Freshman Year

Course	Credits
UNIV 100 Cajun Connection	2
UNIV 200 Information Literacy	2
ACCT 201 Intro to Financial Accounting	3
ECON 201 Principles of Econ I (Macro)	3
ENGL 101 Intro to Academic Writing	3
ENGL 102 Writing & Research About Culture	3
MATH 100 College Algebra Fundamentals OR MATH 105 College Algebra	3-5
MATH 250 Survey of Calculus	3
PSYC 110 Introduction to Psychology	3
2 Electives (Science)	6
Total	31-33

Sophomore Year

Course	Credits
ACCT 202 Intro to Managerial Acct	3
ACCT 301 Intermediate Accounting I	3
ECON 202 Principles of Econ II (Micro)	3
QMET 251 Fundamentals Bus Stat	3
Elective (History)	3
Elective (Communication)	3
Elective (Literature)	3
Elective (Science)	3
Elective (Arts)	3
Elective (Behavioral Science)	3
Total	30

Junior Year

Course	Credits
ACCT 302 Intermediate Accounting II	3
ACCT 303 Intermediate Accounting III	3
ACCT 305 Managerial Cost Accounting	3
ACCT 306 Government & Not-for-Profit	3
ACCT 333 Accounting Info Systems	3
BLAW 310 Legal Environment of Business	3
FNAN 300 Business Finance	3
MGMT 320 Management of Behavior and Organizations	3
MKTG 345 Principles of Marketing	3
Elective Business (300/400 level)	3
Total	30

Senior Year

Course	Credits
ACCT 409 Auditing	3
ACCT 420 Tax Accounting	3
ACCT 421 Advanced Tax Accounting	3
ACCT 426 Intl, Gov, & Adv Acct Topics	3
BADM 400 Senior Seminar	2
BSAT 382 Operations Management	3
BLAW 420 Business Law I	3
MGMT 490 Strategic Management	3
PHIL 316 Professional Ethics	3
Elective (written communication)	3
Total	29

2015-2016 Curriculum**Freshman Year**

Course	Credits
UNIV 100 First Year Seminar	3
INFX 205 IT and Data Applications	3
ACCT 201 Intro to Financial Accounting	3
ECON 201 Principles of Econ I (Macro)	3
ENGL 101 Intro to Academic Writing	3
ENGL 102 Writing & Research About Culture	3
MATH 103 & 104 Applied College Algebra Fundamentals OR MATH 105 Applied College Algebra	3-5
MATH 250 Survey of Calculus	3
PSYC 110 Introduction to Psychology	3
2 Electives (Science)	6
Total	33-35

Sophomore Year

Course	Credits
ACCT 202 Intro to Managerial Acct	3
ACCT 301 Intermediate Accounting I	3
ECON 202 Principles of Econ II (Micro)	3
QMET 251 Fundamentals Bus Stat	3
Elective (History)	3
Elective (Communication)	3
Elective (Literature)	3
Elective (Science)	3
Elective (Arts)	3
Elective (Behavioral Science)	3
Total	30

Junior Year

Course	Credits
ACCT 302 Intermediate Accounting II	3
ACCT 303 Intermediate Accounting III	3
ACCT 305 Managerial Cost Accounting	3
ACCT 306 Government & Not-for-Profit	3
ACCT 333 Accounting Info Systems	3
BLAW 310 Legal Environment of Business	3
FNAN 300 Business Finance	3
MGMT 320 Management of Behavior and Organizations	3
MKTG 345 Principles of Marketing	3
Elective Business (300/400 level)	3
Total	30

Senior Year

Course	Credits
ACCT 409 Auditing	3
ACCT 420 Tax Accounting	3
ACCT 421 Advanced Tax Accounting	3
ACCT 426 Intl, Gov, & Adv Acct Topics	3
BSAT 382 Operations Management	3
BLAW 420 Business Law I	3
MGMT 490 Strategic Management	3
ACCT 316 Professional Ethics for Accountants	3
Elective (written communication)	3
Total	27

APPENDIX A-7 MS IN ACCOUNTING FACT SHEET AND CURRICULUM

Overview

The University of Louisiana at Lafayette has as one of its core values the promotion of “access, opportunity and success for all students as we synergistically partner with them in their development as globally responsible, productive citizens.” Among the strategic imperatives identified as critical to furthering its mission, the University includes enhancing student engagement and success, preparing our students to thrive as global citizens, and fostering economic and community development.

The University has a commitment to graduate education. The University’s ability to offer the Master of Science in Accounting degree will directly contribute to the accomplishment of several of the Institution’s strategic objectives articulated in its Strategic Plan related to increasing the number of graduates in high-demand professions and to growing select graduate programs that will be unique and result in significant in-state employment opportunities. The continued success of industries such as energy and manufacturing, and the growth of new initiatives such as digital media, will depend to a large extent on the availability of a pool of accounting professionals with the expertise to support such enterprises.

The current vision statement of the B.I. Moody College of Business Administration (MCOBA) strives, in part, “to provide quality master’s business education and to create an environment that develops....professionals who have the knowledge and skills to serve our culturally-rich region.” The 2008-2013 MCOBA Strategic Plan has as one of its action plans to “design curricular and other opportunities for students pursuing certifications such as the CPA.” Furthermore one of the MCOBA’s objectives from the Plan is to “enhance the visibility and reputation of the College in the Acadiana region.” The Department’s Strategic Plan incorporated a similar action plan to – “establish Masters of Accounting program to provide students a structured path to meeting the 150 hour requirement.”

The mission of the Department of Accounting, through engagement, quality teaching, applied and pedagogical research and service, provides students in the Acadiana region and beyond with a quality undergraduate and graduate accounting education that develops the knowledge, skills, and ethical awareness to contribute to a broad range of accounting and business careers in a dynamic regional and global economy. See Appendix A-9 for the Department, College, and University missions.

Therefore, the Masters of Accounting program will help to achieve not only the University’s mission and strategic imperatives, but also those of the MCOBA and the Department of Accounting. The program provides accounting students with a structured, value-added graduate option to meet the requirements to sit for the CPA exam will greatly enhance student opportunities for success and advancement.

Goals and Objectives of the Program

The objective of the Master of Science in Accounting degree offered by The University of Louisiana at Lafayette (UL Lafayette) is to provide students with additional in-depth exposure to the accounting and business topics critical for success in the profession and in the business community in the Acadiana region and beyond. See Section 4.5.1 of the Accounting CIR report.

The program will also provide students with a structured, value-added path toward achieving the necessary credit hours to sit for the Certified Public Accountant (CPA) exam in the State of Louisiana. Louisiana currently requires that individuals earn 150 semester hours of post-secondary credit in order to qualify to sit for the CPA exam. The 120-hour undergraduate accounting programs in the state do not provide students with sufficient hours, indicating a clear need for the program. Currently, while a number of our graduates do pursue the MBA or a double major here at UL Lafayette, many more simply accumulate additional hours with no clear plan, intentional outcome, or coherency. The MS provides a structured option to achieving eligibility to sit for the CPA exam.

Need for Program

Accountants with only undergraduate credentials are a steadily diminishing component of the labor force. Within the next few years, more new hires by CPA firms will possess graduate degrees than undergraduate degrees in accounting. This appears to confirm the profession's expectations that the master's degree will be the requisite entry-level credential for accountants in the near future. When the profession makes the full transition to this higher level entry requirement, many anticipate that current state public programs will need to quadruple their capacity to graduate master's accounting students to meet employer labor demands.

Further, data from the National Association of State Boards of Accountancy indicates that candidates with master's degrees are more likely to pass the CPA exam than are those with bachelor's degrees only (notably, national average pass rates on the CPA exam hover just below 50%). Thus, by providing a graduate degree option, the proposed program will hopefully increase the number of students passing the CPA exam and becoming Certified Public Accountants. By enhancing students' ability to obtain this critical certification in a fast-growing field within the state, the proposed program will meet the needs of students as well as those of the professional and business communities and assist in the economic development of the region and state.

National. Nationally, the Bureau of Labor Statistics' Occupational Outlook Handbook projects the demand for accountants to increase 22% between 2008 and 2018. Forbes.com recently listed accountants and auditors at No. 2 on its list of Top Jobs for 2013, just behind software developers. Additionally, the Class of 2012 Student Survey Report, released last year by the National Association of Colleges & Employers, found that 68 percent of the most recent accounting majors received job offers, the highest percentage of any major.

Economic growth, changing laws and regulations, and increased globalization of business are expected to create additional demand for accountants. According to Scott Moore, senior manager of the College and University Initiatives at the American Institute of CPAs, "the ever-expanding list of regulations that companies face...took a big leap forward in 2002 with the passage of the Sarbanes-Oxley Act. The Dodd-Frank Financial Reform Act of 2010, which is still being phased in through dozens of yet-to-be-written regulations, has only made CPAs all the more valuable." In fact, according to the Bureau of Labor Statistics, over the ten-year period 2010-2020, accounting employment is forecasted to increase from 1.22 million to 1.41 million jobs.

According to the 2012-13 Occupational Outlook Handbook from the U.S. Bureau of Labor Statistics (BLS), the median national annual salary for accountants \$61,690 with the top 10 percent of those in the profession earning more than \$106,880 (actual salaries may vary greatly based on specialization within the field, location, years of experience and a variety of other factors). Job growth estimates in related fields are also positive: treasurers and controllers have a projected 2008-2018 growth rate of 7% to 13%; budget analysts are projected to experience a 14% to 19% growth rate, as are credit analysts. Entrance into, and advancement in, these and other related fields will be greatly facilitated by the additional accounting and business expertise gained from the program.

Data from the American Institute of Certified Public Accountants (AICPA) indicate that nearly 75% of all master's students begin careers in public accounting and that the most significant growth in accounting enrollment was at the masters in accounting level with more than a 30% increase since 2009. The lack of a masters in accounting program limits the opportunities for our students and does not allow a structured path to attaining the 150 hours required to sit for the CPA exam. Compounding the problem is the fact that many job openings in accounting, including those for initial hires, require the applicant to have a CPA or be eligible to sit for the CPA exam.

Further evidence of the importance of a graduate accounting degree is provided by the AICPA's 2011 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits. The chart below summarizes the hiring of new accounting graduates by CPA firms over the last 30 years. Note that the most recent data indicates increasing hires of those with graduate degrees while students with only an undergraduate degree face a stagnant or declining job market.

State.

Within Louisiana, the Occupational Supply Demand System projects employment growth for accountants and auditors of 12.3% from 2008 to 2018. The 2009 median annual wage is \$50,640, a 17.6% increase from 2005. Job growth estimates in related fields are also positive: budget analysts, financial analysts, and personal financial advisors are all expected to show strong growth in the future. Entrance into, and advancement in, these and other related fields will be greatly facilitated by the additional accounting and business expertise gained from the proposed program.

The Louisiana Workforce Commission recently updated its projections for all occupations through 2018. Their estimates for accountants and auditors indicate a 12 % annual increase to 2018 and a 2010 state annual average wage of \$55,095.

Regional and Local.

The proposed program will be the only graduate program in accounting focused on serving students in Acadiana and the Southwest Louisiana area. The level of economic activity in the region is expected to sustain and enhance the current intense demand for the proposed program and its graduates. The Louisiana Workforce Commission reports there will be 210 annual job openings for accounting/accountants/auditors each year in the Lafayette/Acadiana (RLMA 4) region alone through 2018 with another 80 annual job openings projected for the Lake Charles (RLMA 5) region. The University's initial goal is to produce students with masters-level credentials to meet 10-20% of that demand, increasing production as the region's employers more consistently demand certified, masters-prepared accountants.

Our external stakeholders, particularly those in public accounting, have frequently expressed the need to increase the supply of accounting graduates with expanded skill sets and with an increased readiness to sit for the CPA Exam by having already completed 150 hours of coursework. The Master of Accounting program attempts to help satisfy these demands, thus greatly strengthen the relationships between the professional community and the Department, the College, and the University.

The the establishment of the MS program helps meet these needs and provides the potential for offering students exposure to the accounting issues specific to these and other industry sectors.

Description of the Program

The program consists of 33 hours and is designed to be completed in one calendar year by a full-time student. Historically the majority of our MBA students have been part-time, and we anticipate that this trend will remain the same for our master's students. Accordingly, the program is designed to maximize student flexibility of scheduling single typical or lockstep sequence of courses to be taken. Most courses will be designed to be offered without graduate level prerequisites.

The courses are designed and coordinated to ensure that each student receives exposure to the skill sets needed for success in the profession and in the business community. These skills include written and oral communication as well research and technology. It is anticipated that the "Theory of Accounting" course (ACCT 531) will be a form of capstone course, generally taken in the student's final semester in the master's program, and will include an appropriate level of research and communication projects.

Additional soft skills such as leadership, business and dining etiquette, and interviewing are offered throughout the academic year by Beta Alpha Psi, the College, and UL Lafayette Career Services. Students in the master's program are encouraged to attend these events. The curriculum for the proposed program is as follows:

Initially, the program is designed to be offered in a traditional format with alternative delivery systems explored as appropriate. The Department is currently considering the future utilization of hybrid courses, and additional accounting faculty are undergoing prescribed training to become [ULearn Certified Online Instructors](#) and [ULearn Certified Course Designers](#). The program is intended as a standalone program, opportunities for cooperation will be

explored and pursued whenever possible. Possibilities for cooperative programs include distance learning initiatives and joint course offerings with other programs.

Students.

The bachelors program at UL Lafayette graduates approximately 70-80 accounting majors each year. Currently, however, UL Lafayette accounting undergraduates seeking to gain the needed hours to sit for the CPA exam by pursuing a graduate degree in Accounting find that the nearest program to the east is in Baton Rouge, the nearest program to the north is in Ruston, and the nearest program to the west is in Houston. The majority of our students, both undergraduate and graduate, are employed locally and relocating from the Lafayette area or commuting to attend these programs is simply not a logistically-feasible option. Regardless, even if the student pool was more mobile, existing public programs in the state do not complete enough graduate-level accountants to meet state demand, as evidenced by the analysis below in "e.i."

The program is the only graduate program in accounting focused on serving students in Acadiana, the Southwest Louisiana area, and beyond. The level of economic activity in the region is expected to sustain and enhance the current intense demand for the proposed program and its graduates. The Louisiana Workforce Commission reports there will be 210 annual job openings for accounting/accountants/auditors each year in the Lafayette/Acadiana (RLMA 4) region alone through 2018 with another 80 annual job openings projected for the Lake Charles (RLMA 5) region. The University's initial goal is to produce students with masters-level credentials to meet 10-20% of that demand, increasing production as the region's employers more consistently demand certified, masters-prepared accountants.

The Department of Accounting at UL Lafayette produces approximately 70-80 accounting graduates each year. Those wishing to further their careers by pursuing the Certified Public Accountant designation must meet the State of Louisiana's requirement of 150 hours of college credit to be eligible to sit for the CPA Exam. Offering a Master of Science in Accounting, the University will be able to provide students with a defined curriculum path to the required number of hours that will not only ensure adequate exposure to critical accounting and business topics, but will also result in a graduate degree.

Accounting students at the University of Louisiana at Lafayette, are aware of the benefits of the program and are extremely supportive. A recent survey of current accounting majors found that over 90% would "strongly consider" enrolling in the Master of Science program in accounting.

These factors combine to make the following enrollment and graduation numbers a reasonable forecast for the proposed program:

	2014	2015	2016	2017	2018
Enrolled	5	15	20	28	30
Graduated	--	5	10	15	17

While it is recognized that some baccalaureate completers will continue to pursue additional student credit hours at the undergraduate level and some will enroll in our MBA program, the above forecasts are also based on new student admits, such as those who would otherwise (1) pursue a master's program in an out-of-state online institution, (2) simply not pursue the hours because they lack an option that is compatible with their chosen occupation, or (3) relocate unwillingly to another state, often to Texas, to earn a master's degree in accounting. Furthermore, we anticipate that our admits would include those accountants who chose to work without the necessary hours and now wish to become eligible to sit for the CPA exam.

We will develop a faculty-to-student marketing program to maximize awareness of the program's launch. In addition, the Department will establish a graduate presence on our Moodle page, Accounting Web site and Facebook page. A newsletter for alumni, undergraduate and graduate students is in the planning stages to ensure the widest possible program exposure.

The Department of Accounting is currently allocated two graduate assistants by the Graduate School of the University. These assistantships are earmarked for full-time students in the proposed program.

We also has access to self-generated funds which are earmarked for faculty development and student scholarships. Some of these monies can be allocated to scholarships for students in the accounting graduate program.

The area professional community has been extremely supportive of the Department including providing large numbers of scholarships for undergraduate accounting majors. Given the strong support for the proposed program, it is expected that many graduate accounting students will also receive some level of support from the profession and other area employers. Such support could include graduate level scholarships, internship opportunities, and funding of related educational expenses such as textbooks. In addition, employers may provide tax-favored educational assistance to their employees.

Faculty.

Current faculty and recent hires are sufficient to staff the program for the first two years. As the program becomes established and enrollment increases, a minimum of one additional faculty member will be needed. It is expected that the faculty member will teach 2/3 in the undergraduate program and 1/3 in the graduate program.

Faculty resumes, including research and professional activities are available. Currently, all tenured and tenure-track faculty receive a 3 hours load reduction for research and teach 9 hours per semester.

Library Support.

The Edith Garland Dupré Library provides materials and professional support required by Accounting faculty in their pursuit of quality scholarship. The Library houses the University Media Center and a STEP microcomputer laboratory with 150 networked computers, printers, and servers; the Reference Online Center with 24 networked computers and printers; and the Bibliographic Instruction SMART Classroom with 25 computers, an operator's workstation, and projection equipment. Special Collections include: a 40% repository for United States Government Documents, Louisiana government documents, materials pertaining to the history and culture of Acadiana (in the Jefferson Caffery Louisiana Room), the University Archives and Acadiana Manuscripts Collection, the Folklore/Oral History Collection, and the Rare Book Collection.

Most of the Library's collections are provided online through the iLink catalog. The Library is a member of the regional library organization Lyasis, which provides nationwide networked cataloging and other professional services. The ILLiad system for transmitting Interlibrary Loan documents is also available. The University community may access most of the 100+ databases 24 hours a day, 7 days a week through Ebscohost, Lexis-Nexis Academic, PROQUEST, and other providers. Among these databases are Academic Search Complete, ERIC, Library Literature & Information Science Full Text, and Mental Measurements Yearbook and JSTOR.

Additional library services that aid scholarly activities of students and faculty in the Department of Accounting are Ask Reference, an online reference service for basic questions and search strategies, and the Bibliographic Instruction/Distance Learning Department which offers tours and instruction for classes at all levels and provides a host of research support, including an online glossary of library terms and online guides to MLA and APA styles. Library instruction takes place in the fully automated Bibliographic Instruction Lab. Subject-specific research guides are available in the Reference Department. The Library's Webpage provides links to resources and services, with online forms available for Ask Reference, Interlibrary Loan, Library Tour Requests, and Departmental Book Requests. MOODLE provides around-the-clock web access to assignments and readings posted by faculty members.

Several of the databases are specifically pertinent for research in the subject areas of accounting and business. Most of the Library's collections are listed in the UL Lafayette Online Public Catalog (iLink). The University of Louisiana at Lafayette provides access for faculty and graduate students to essential databases such as the ABI/Inform, the CCH Internet Tax Research Network, and Business Source Complete. Traditional services such as interlibrary loan and computer database searches (e.g., Index Medicus and Eric) are also available. Internet access to these services is available within university, college and departmental computer labs as well as multimedia stations in the library.

Dupré Library contains numerous journals contributing to accounting and is in the process of converting subscriptions from hard copy to online wherever possible.

Dupre' Library is a member of the statewide Louisiana Academic Library Information Network Consortium (LALINC) of public and private university and college libraries. LALINC members, thirty-six in number, have reciprocal borrowing privileges. The Libraries are members of the OCLC Interlibrary Loan Service (ILL), which enables us to borrow and lend library materials through OCLC's electronic network of 6,700 libraries. Additionally, the Library

While current library resources are sufficient in the early phases of the program, the research and instructional needs of the graduate students in specific electives as well as new faculty may require additional resources. If it is determined that additional resources are needed, the Department will work with the College and the University Administration to ensure that adequate funding of such resources will be available to meet the needs of our graduate students and faculty. External resources can also be tapped. For example, the University currently has a subscription to a comprehensive tax research service in CCH. However, members of the American Taxation Association can receive access to an additional service, RIA, at no cost. Such arrangements can be pursued when necessary.

Facilities.

Through the B.I. Moody III College of Business Administration, the Department of Accounting occupies two buildings – Moody Hall (MX) and F.G. Mouton (FGM) Hall. Moody Hall, a three story annex to FGM of approximately 65,000 square feet, houses all faculty offices, the Dean's office, and the MBA Director's office. Prior to 2005-2006, the 35,000 square foot FGM was the primary business building with faculty and classrooms spread over the campus. With the construction of Moody Hall, all faculty offices were consolidated in one building along with the Dean's office (which was formerly located in the University's main administration building). These facilities provide the College with approximately 100,000 square feet of space to fulfill its mission. Moody Hall has 48-person classrooms as well as an auditorium which can be divided into two 100-person classrooms. In addition, two floors of classrooms in FG Mouton are available for the proposed program's utilization. Three STEP computer labs are available in FG Mouton as well as the College's dedicated Assessment Lab in Moody Hall. Each full-time accounting faculty member has his/her own individual office on the third floor of MX with the main Department office located in the middle of the floor. The other Department offices and remaining MCOBA faculty are housed on the second and third floors of MX. This promotes communication and collegiality as well as facilitating collaboration on research/pedagogy projects.

All facilities in Moody Hall and F.G. Mouton Hall are fully utilized to meet the teaching and learning needs of both undergraduate and graduate students and faculty in Accounting.

The Department of Accounting is continually exploring ways to enhance the educational experiences of its students. The Department is currently preparing a STEP Grant proposal to create an accounting computer lab for instructional and educational purposes. The proposed accounting lab is expected to benefit both undergraduate and graduate students. This state-of-the-art lab will enhance our capabilities to expand and enrich our students' skill level in several accounting classes allowing for a more intensive study of financial, cost, audit, information systems, and tax accounting thereby facilitating the development of professional accountants; reinforce our students' understanding of the technological issues facing the accounting profession and business community at large; foster and support student and faculty research efforts; centralize and provide access to software and data analysis programs; and, facilitate assessment of the accounting program's learning objectives. A "White Paper" to address possible sources of external funding has been prepared and presented to the Dean of the College.

Administration.

The Master of Science in Accounting degree will be housed in the B.I. Moody III College of Business Administration, Department of Accounting. The program will be both inter-disciplinary and inter-departmental in that the program will include courses in related business disciplines such as finance, management, and marketing in addition to the aforementioned graduate accounting courses.

The Department Head is also designated the Director of the Master of Science in Accounting program. The Assistant Department Head is designated as the program's coordinator and be responsible, in conjunction with the Department Head, for scheduling, staffing, etc.

MASTER OF SCIENCE IN ACCOUNTING PREREQUISITES, COURSE REQUIREMENTS AND DESCRIPTIONS

PREREQUISITIES:

To be considered for regular admission, an applicant must have an undergraduate degree from an accredited American institution, submit acceptable test scores on the Graduate Admissions Test (GMAT), and meet the admission standards and other regulations of the UL Lafayette Graduate School. The GMAT may, at the discretion of the Program Director, be waived for students with an undergraduate GPA in accounting of 3.25 or greater. The GRE may be accepted in lieu of the GMAT depending upon the student's undergraduate major. Students whose first language is not English, must, in addition, submit scores from the Test of English as a Foreign Language (TOEFL/IELTS) and demonstrate to the Director of the Program an appropriate working and speaking level of English. All students admitted to the M.S.in Accounting program with a degree from a foreign university are admitted conditionally.

The majority of students entering the Master of Science in Accounting program will possess an undergraduate degree in accounting. Applicants with a non-accounting degree will be accepted into the program upon completion of the following prerequisite accounting courses or their equivalents:

Intermediate Accounting I	(ACCT 301)
Intermediate Accounting II	(ACCT 302)
Intermediate Accounting III	(ACCT 303)
Cost Accounting	(ACCT 305)
Auditing	(ACCT 409)
Individual Income Taxation	(ACCT 420)

COURSE REQUIREMENTS:

The MS in Accounting program consists of 33 hours and is designed to be completed in one calendar year by a full-time student. The requirements may increase, as noted above, depending upon the undergraduate accounting courses previously completed. Students must be literate in the use of spreadsheet software or complete UNIV 200 or its equivalent. The program is designed to maximize student flexibility of scheduling with most graduate accounting courses designed to be offered without graduate level prerequisites.

There is no thesis requirement. A candidate may be subject to a comprehensive examination. Prior to admission and throughout the program, the student must demonstrate proficiency in writing and speaking English and must demonstrate computer competency through previous course work or experience.

The curriculum for the MS in Accounting program is as follows:

Required Accounting Courses (18 hours):

ACCT 516	Professional Ethics for Accountants
ACCT 525	Selected Topics in Advanced Income Tax
ACCT 531	Theory of Accounting
ACCT 533	Theory and Practice of International Accounting
ACCT 546	Auditing Theory and Standards
ACCT 597*	Directed Research in Accounting

*Changed to BSAT 518 for students entering the program in Fall 2015.

Elective Accounting Courses (9 hours):

To be selected from elective list including:

ACCT 523	Federal Income Taxation of Corporations and Partnerships
ACCT 524	Federal Income Taxation of Estates and Trusts
ACCT 532	Contemporary Accounting Thought
ACCT 540	Internal Auditing and Management Control
ACCT 542	Fraud Examination
ACCT 550	Tax Research and Analysis
ACCT 551	Financial Research and Analysis

Elective Business Courses (6 hours):

To be selected from existing 500 level business law, economics, finance, information systems, management or marketing courses.

COURSE DESCRIPTIONS:

Accounting (ACCT)

516. Professional Ethics for Accountants, (3, 0, 3). Accounting ethics and professionalism including the Code of Professional Conduct. Restr: Admission to M.S. in Accounting program or permission of program director required.
523. Federal Income Taxation of Corporations and Partnerships, (3, 0, 3). Emphasis is on federal tax laws for corporations, shareholders, and partnerships. Topics include legal concepts, statutory provisions, and the computational procedures applicable to the formation, operation, and dissolution of corporations and partnerships. Prereq: ACCT 420 or equivalent.
524. Federal Income Taxation of Estates and Trusts, (3, 0, 3). Income taxation of estates, trusts, and gifts. Topics include the advanced treatment of associated problems and tax planning. Prereq: ACCT 420 or equivalent.
525. Selected Topics in Advanced Income Tax, (3, 0, 3). Advanced income tax issues affecting individuals and businesses. Restr: Admission to M.S. in Accounting program or permission of program director required.
531. Theory of Accounting, (3, 0, 3). Underlying logic associated with the formulation of accounting theory. Topics include the measurement of income, the presentation of financial statements, and different approaches to the development of accounting theory. Consideration will also be given to controversial and special areas of financial accounting. Prereq: ACCT 302 or equivalent.
532. Contemporary Accounting Thought, (3, 0, 3). Recent and proposed developments in financial accounting. Emphasis is on recent professional pronouncements and current literature. Student communication skills are developed through writing and oral presentations. Prereq: ACCT 302 or equivalent.
533. Theory and Practice of International Accounting, (3, 0, 3). Comparative analysis of international accounting standards and practices. Topics include issues related to the harmonization and globalization of accounting, multi-national economic entities, and financial reporting. Prereq: ACCT 302 or equivalent.

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- 540 Internal Auditing and Management Control, (3, 0, 3). Coverage of internal auditing and controls. Topics include standards and concepts, ethics, audit techniques, reporting practices, operational and quality control audits, communication skills, and organizational theory. Prereq: ACCT 409 or equivalent.
- 542 Fraud Examination, (3, 0, 3). Nature, types, prevention of fraud, and techniques to detect fraud in organizations. Restr: Admission to M.S. in Accounting Program or permission of program director required.
- 546 Auditing Theory and Standards, (3, 0, 3). Contemporary auditing theory, standards, and practices. Topics include current theory and standards, audit program development and planning, statistical sampling applications, SEC reporting, and extensions of the attest function. Prereq: ACCT 409 or equivalent.
- 550 Tax Research and Analysis, (3, 0, 3). Various aspects of income taxes, research methods for determining current rulings. Restr: Admission to M.S. in Accounting Program or permission of program director required.
- 551 Financial Research and Analysis, (3, 0, 3). Financial accounting concepts, researching financial accounting standards, current pronouncements and application of principles to practical problems. Restr: Admission to M.S. in Accounting Program or permission of program director required.
- 597 Directed Research in Accounting

APPENDIX A-8

POST BACCALAUREATE CERTIFICATE IN ACCOUNTING (PBCA) FACT SHEET AND CURRICULUM

Overview

The University of Louisiana at Lafayette has as one of its core values the promotion of “access, opportunity and success for all students as we synergistically partner with them in their development as globally responsible, productive citizens.” Among the strategic imperatives identified as critical to furthering its mission, the University includes enhancing student engagement and success, preparing our students to thrive as global citizens, and fostering economic and community development.

The Department of Accounting vision focuses on “preparation of students for meaningful professional careers in accountancy and business.” Strategic imperatives of the MCOBA include “sustaining a learning environment that enables students to achieve educational goals” and “fostering and improving relationships with external stakeholders;” both of which are integrated into the Department of Accounting’s strategic imperatives. The MCOBA’s current mission focuses on “enabling students to succeed in a broad range of ...activities”. The Department’s Mission stresses our partnership with the University and the College in providing students with the concepts, knowledge and skills to “pursue a wide range of career opportunities and professional certifications.”

Objectives of the Program

The PBCA program directly focuses on several objectives of the Board of Regents’ “Master Plan for Public Postsecondary Education in: 2011.” The objectives are:

OBJECTIVE 1-3| INCREASE THE NUMBER OF ADULTS AGE 25 AND OLDER AND ENROLLED IN POSTSECONDARY EDUCATION. The proposed certificate will provide an opportunity for adults who already possess a college degree to obtain the coursework necessary for additional credentials to enter the high demand profession of accounting.

OBJECTIVE 1-6| INCREASE THE RATE AND NUMBER OF STUDENTS EARNING A POSTSECONDARY CREDENTIAL. The narrative accompanying this objective indicates that “there is a large unmet need for adult postsecondary education efforts that target adults with a college degree who need additional credentials, coursework, or skills for career advancement.”

OBJECTIVE 1-7| DEVELOP A SKILLED WORKFORCE TO SUPPORT AN EXPANDING ECONOMY. While there is much emphasis in other parts of the Plan on converting high school graduates to college graduates and attracting those adults who have had little or no prior postsecondary education, the narrative supporting this objective makes it clear that “building and sustaining a 21st century economy for Louisiana requires continuing workforce development at all levels, from adult basic education to advanced graduate and professional training.”

As noted, accountants are a high-demand employment category. The PBCA will help to provide additional candidates eligible to sit for the CPA exam and thus meet this demand within the Acadiana region and beyond. This is achieved by providing students with a structured, value-added path toward achieving the necessary credit hours and courses to sit for the Certified Public Accountant (CPA) exam in the State of Louisiana.

Need for Program

There is a clear need and demand for accountants. Nationally, the Bureau of Labor Statistics’ Occupational Outlook Handbook projects the demand for accountants to increase 22% between 2008 and 2018. Forbes.com recently listed accountants and auditors at No. 2 on its list of Top Jobs for 2013, just behind software developers. Additionally, the Class of 2012 Student Survey Report, released last year by the National Association of Colleges & Employers, found that 68 percent of the most recent accounting majors received job offers, the highest percentage of any major.

Economic growth, changing laws and regulations, and increased globalization of business are expected to create additional demand for accountants. According to Scott Moore, senior manager of the College and University Initiatives at the [American Institute of CPAs](#), “the ever-expanding list of regulations that companies face...took a big leap forward in 2002 with the passage of the Sarbanes-Oxley Act. The Dodd-Frank Financial Reform Act of 2010, which is still being phased in through dozens of yet-to-be-written regulations, has only made CPAs all the more valuable.” In fact, according to the Bureau of Labor Statistics, over the ten-year period 2010-2020, accounting employment is forecasted to increase from 1.22 million to 1.41 million jobs.

According to the 2012-13 Occupational Outlook Handbook from the U.S. Bureau of Labor Statistics (BLS), the median national annual salary for accountants \$61,690 with the top 10 percent of those in the profession earning more than \$106,880 (actual salaries may vary greatly based on specialization within the field, location, years of experience and a variety of other factors). Job growth estimates in related fields are also positive: treasurers and controllers have a projected 2008-2018 growth rate of 7% to 13%; budget analysts are projected to experience a 14% to 19% growth rate, as are credit analysts.

Compounding the problem is the fact that many job openings in accounting, including those for initial hires, require the applicant to have a CPA or be eligible to sit for the CPA exam. By enhancing students' ability to obtain this certification in a fast-growing field within the state, the PBCA program meets the needs of students as well as those of the professional and business communities and assist in the economic development of the region and state.

State Trends:

Within Louisiana, the Occupational Supply Demand System projects employment growth for accountants and auditors of 12.3% from 2008 to 2018. The 2009 median annual wage is \$50,640, a 17.6% increase from 2005. Job growth estimates in related fields are also positive: budget analysts, financial analysts, and personal financial advisors are all expected to show strong growth in the future. Entrance into, and advancement in, these and other related fields will be greatly facilitated by the PBCA program.

The Louisiana Workforce Commission recently updated its projections for all occupations through 2018. Their estimates for accountants and auditors indicate a 12 % annual increase to 2018 and a 2010 state annual average wage of \$55,095.

Regional and Local Trends:

The PBCA program is the only certificate program in accounting focused on serving students in Acadiana and the Southwest Louisiana area. The level of economic activity in the region is expected to sustain and enhance the current intense demand for the proposed program and its graduates. The Louisiana Workforce Commission reports there will be 210 annual job openings for accounting/accountants/auditors each year in the Lafayette/Acadiana (RLMA 4) region alone through 2018 with another 80 annual job openings projected for the Lake Charles (RLMA 5) region.

Description of the Program

The PBCA program is designed for students who have earned a baccalaureate degree in a discipline other than accounting and who are seeking an in-depth exposure to the accounting and business topics critical to attaining proficiency in the discipline of accounting. The PBCA program is explicitly associated with the professional accounting environment and should in no way be considered as equivalent to the comprehensive business programs offered by the University of Louisiana at Lafayette. Sitting for the Certified Public Accountants (CPA) Exam in Louisiana requires, in addition to 150 hours of college credit, the successful completion of specified accounting and business law courses. The PBCA program will allow individuals to meet the accounting course requirements specified by the State Board of Certified Public Accountants of Louisiana. Students completing the PBCA program and possessing 21 hours of other business courses will meet the educational requirements to sit for the CPA Exam in Louisiana and thus obtain the certification necessary for success in this rapidly growing field.

The PBCA program is intended to satisfy the specific accounting requirements necessary to sit for the CPA examination in the state of Louisiana while simultaneously preparing students for employment in the numerous

accounting and accounting-related positions in the Acadiana region and the state. To sit for the examination in Louisiana, the State Board of Certified Accountants of Louisiana requires (1) a baccalaureate degree, (2) a minimum of 150 hours of college/university credit hours, (3) a prescribed set of accounting and business law courses and (4) an additional 21 credit hours of non-accounting business courses. The State Board of Certified Public Accountants of Louisiana makes the final determination as to eligibility for taking the CPA exam in Louisiana. As such, those interested in sitting for the CPA exam should carefully review the specific state board requirements for eligibility.

The PBCA program consists of courses which are currently part of the University's accounting curriculum and which are taught on a regular basis. All courses required in the PBCA program are existing courses and are currently being taught with no special requirements. The total number of SCHs required for student completion of the PBCA program is 27 credit hours. Students with degrees in business fields should be able to complete the program in 2 years. Students without degrees in business fields will require an additional 12 to 18 months. The last 18 hours must be completed in residence at the University. The PBCA program course specifics and descriptions are presented later in this appendix.

The entrance requirements to enter the proposed PBC program are as follows:

1. Baccalaureate Degree
2. University Admission
3. Completion of 6 hours of introductory financial and managerial accounting
4. Completion of 3 hours of business law (UL at Lafayette equivalent – BLAW 310, Legal Environment of Business)

Students.

Currently, students who possess either a non-accounting business baccalaureate degree or a non-business baccalaureate degree are taking accounting courses required to sit for the CPA exam. It is anticipated that students from both areas will be attracted to the PBCA program as an alternative track for careers in accounting. We believe that these post baccalaureate students will choose this option to pursue additional student credit hours at the undergraduate level rather than simply not pursuing the hours because they lack an option that is compatible with their chosen occupation. Furthermore, we anticipate that our admits would include those accountants who chose to work without the necessary hours and now wish to become eligible to sit for the CPA exam. Our MS in Accounting, which is a means of getting the 150 hours required to sit for the CPA exam, is not a viable choice for these students because of the significant prerequisite requirements.

Faculty.

Current faculty are sufficient to staff the program.

Faculty resumes, including research and professional activities available. Currently, all tenured and tenure-track faculty receive a 3 hours load reduction for research and teach 9 hours per semester.

Library Support.

At this time, it is anticipated that no additional special library resources will be required.

Facilities.

Existing facilities are adequate for the proposed PBCA program.

Administration.

The Post Baccalaureate Certificate in Accounting (PBCA) is housed and administered in the B.I. Moody III College of Business Administration, Department of Accounting. The PBCA program will not affect the present administrative structure of the institution. No new administrative positions are to be created or personnel reassigned as a result of implementation of the program.

**POST BACCAURLATE CERTIFICATE IN ACCOUNTING
COURSE REQUIREMENTS**

Course Level/Number	Course Name (See online catalog for course descriptions)	Max Feasible Enrollment	Who is currently qualified to teach this course?	New Course or Existing Course
ACCT 301	Intermediate Accounting I	96/semester	All ACCT faculty	Existing
ACCT 302	Intermediate Accounting II	96/semester	All ACCT faculty	Existing
ACCT 303	Intermediate Accounting III	96/semester	All ACCT faculty	Existing
ACCT 305	Managerial Cost Accounting	96/semester	All ACCT faculty	Existing
ACCT 333	Accounting Information Systems	96/semester	All ACCT faculty	Existing
ACCT 409	Auditing	48/semester	All ACCT faculty	Existing
ACCT 420	Tax Accounting	48/semester	All ACCT faculty	Existing
BLAW 420	Business Law I	40/semester	All BLAW faculty	Existing
ACCT 306 <i>or</i>	Governmental & Not-For-Profit ACCT	48/semester	All ACCT faculty	Existing
ACCT 426	International, Governmental, and Advanced Accounting Topics	48/semester	All ACCT faculty	Existing

APPENDIX A-9
LINKAGE OF MISSIONS
(UNIVERSITY, COLLEGE, DEPARTMENT)

The following pages show the linkage among the University, College, and Department Missions, Visions, Values, and Strategic Imperatives.

UL Lafayette
Statement of Purpose (Mission)
(approved summer 2009)

The University of Louisiana at Lafayette, the largest member of the University of Louisiana System, is a public institution of higher education offering bachelor's, master's, and doctoral degrees. Within the Carnegie classification, UL Lafayette is designated as a Research University with high research activity. The University's academic programs are administered by the B.I. Moody III College of Business Administration, the Ray P. Authement College of the Sciences, the Colleges of the Arts, Education, Engineering, General Studies, Liberal Arts, Nursing & Allied Health Professions, and the Graduate School. The University is dedicated to achieving excellence in undergraduate and graduate education, in research, and in public service. For undergraduate education, this commitment implies a fundamental subscription to general education, rooted in the primacy of the traditional liberal arts and sciences as the core around which all curricula are developed. The graduate programs seek to develop scholars who will variously advance knowledge, cultivate aesthetic sensibility, and improve the material conditions of humankind. The University reaffirms its historic commitment to diversity and integration. Thus, through instruction, research, and service, the University promotes regional economic and cultural development, explores solutions to national and world issues, and advances its reputation among its peers.

MCOBA
Mission Statement
(Revised 12/20/2013; ratified Fall 2014)

The Moody College of Business provides quality undergraduate and graduate business education that develops successful ethical business professionals who have the knowledge and skills to enhance the culturally-rich region it serves and contribute to its economic prosperity.

We fulfill our mission through the following:

Students

- Admitting, retaining, and graduating quality students.
- Fostering knowledge and integration of traditional business disciplines.
- Teaching effective responses to contemporary managerial challenges.
- Facilitating career progression in a global economic environment.

Faculty

- Providing resources to enhance student learning.
- Supporting career development to maintain academic or professional qualifications.
- Promoting research that complements our educational initiatives.
- Encouraging faculty service to the University, the region, and their profession.

Organizations

- Developing and nurturing mutually beneficial relationships with employers and organizations.
- Collaborating with organizations to assist with their mission accomplishment.
- Preparing graduates to meet current and future employment needs.
- Promoting regional economic and cultural development.

Department Mission Statement
(Revised and adopted February 2015)

The Department of Accounting, through engagement, quality teaching, applied and pedagogical research and service, provides students in the Acadiana region and beyond with a quality undergraduate and graduate accounting education that develops the knowledge, skills, and ethical awareness to contribute to a broad range of accounting and business careers in a dynamic regional and global economy. In concert with College and the University, we fulfill our mission to our culturally-rich region through the following:

Students

- Providing graduate and undergraduate curricula that allow pursuit of a wide range of accounting and business career opportunities and professional certifications.
- Fostering an understanding of ethical, technological, and corporate social responsibility issues facing the accounting profession.
- Developing problem solving, critical thinking, and communication skills.
- Serving other disciplines with an exposure to basic accounting concepts.

Faculty

- Providing resources to enhance student learning.
- Promoting research activities which lead to journal publications and other intellectual contributions that complement our educational initiatives.
- Supporting professional development through participation in regional and national academic and professional activities.
- Encouraging service to the University, the College, the Department, and the profession.

Organizations

- Partnering with area accounting professionals and other stakeholders to develop mutually beneficial relationships.
- Providing career development opportunities for current and future leaders in the accounting profession.
- Promoting regional economic development.

UL Lafayette Vision

To further the University's evolution as a distinctive institution recognized as a catalyst for transformation – of students, faculty, staff, Acadiana, Louisiana, and the globe – through its engagement in research, scholarship, creativity, and the enhancement of our unique culture.

UL Lafayette Values

UL Lafayette's core values reflect the principles in which we believe and to which we aspire as we collaborate and persist toward the fulfillment of our mission.

1. Access, opportunity and success for all students as we synergistically partner with them in their development as globally-responsible, productive citizens.
2. An informed appreciation for and desire to contribute to our culturally-rich and unique community, which simultaneously embodies a progressive spirit of creativity, a dedicated work ethic, a resilient value for family, and a robust joie de vivre.
3. The creation and dissemination of knowledge that elevates the stature of our community of scholars and contributes to the betterment of our world.
4. Civility and integrity in all of our interactions to promote a collegial, diverse and healthful learning environment.
5. Engagement of all of our stakeholders in our pluralistic quest to fulfill our mission.
6. Stewardship which demonstrates an appreciation and respect for all the resources which we can impact and which have been entrusted to us.
7. Commitment to open communication and constructive dialogue to foster a shared understanding of our progress, challenges and accomplishments.

The MCOBA Vision Statement **(Revised 12/20/13; ratified Fall 2014)**

The Moody College of Business at the University of Louisiana at Lafayette seeks to become recognized as “best in class” among peer institutions throughout the Gulf region through innovative, engaging, and impactful relationships among faculty, students, and other stakeholders.

The MCOBA Values*

The College embraces the Core Values of the University as representative of our own.

Department Vision

(Revised and adopted May 2014)

The Department of Accounting seeks to be a catalyst in the transformation of students into professionals by providing quality accounting education in an environment that fosters innovative, engaging, and impactful relationships among faculty, students and other stakeholders.

Department Values

(Revised and adopted May 2014)

The Department values ethics, professionalism, respect for the profession of accountancy, and dedication to life-long learning. Furthermore, the Department values encompass those of the University and the College.

Our faculty is committed to demonstrating and upholding high ethical standards in their classrooms, their research endeavors, and their service to the university and community. The Department of Accounting *Student Code of Conduct and Honor* mandates that each student enrolled in a course offered by the Department accept personal responsibility to uphold and defend high ethical standards in all academic endeavors and to promote an atmosphere of integrity in which all individuals may flourish.

Further, our students and faculty are committed to a high standard of professional behavior both inside and outside of the classroom.

Finally, we are dedicated to providing a sound foundation from which our students can develop into successful accounting professionals through life-long learning.

UL Lafayette Strategic Imperatives

1. Strengthening student recruitment and enrollment processes
2. Enhancing student engagement and success
3. Facilitating quality teaching and learning
4. Supporting the research portfolio of our community of scholars
5. Preparing our students to thrive as global citizens
6. Creating an institution our stakeholders will highly regard
7. Optimizing administrative effectiveness and efficiency
8. Fostering economic and community development

The MCOBA Strategic Imperatives*

1. To sustain a learning environment that enables students to achieve educational goals (reflects the University's imperatives 1 – 8)
2. To attract and retain appropriately qualified learning-community participants (reflects University imperatives 1, 2, 3, 4, & 6)
3. To foster and improve relationships with external stakeholders capable of enriching the learning experience (reflects University imperatives 6 & 8)

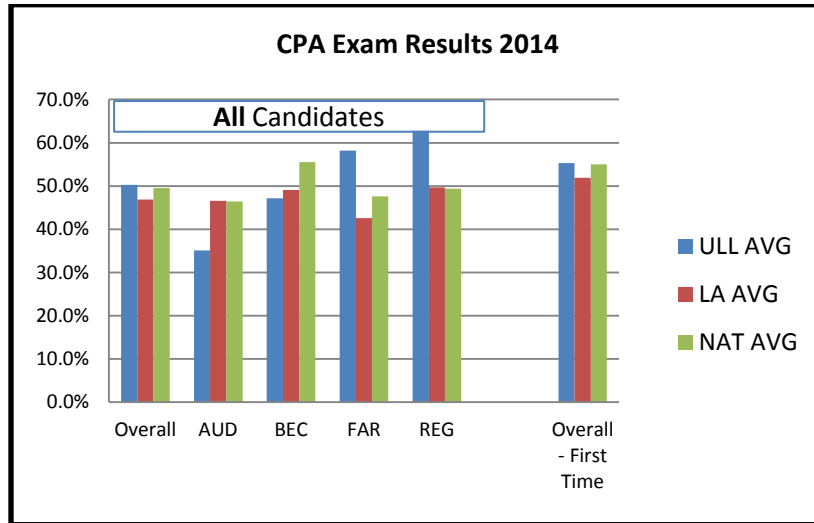
Department Strategic Imperatives*(Revised and adopted May 2014)*

1. Provide a learning environment that enables students to pursue careers in accounting and business (College imperative 1 as well as University imperatives 1-8).
2. Recruit and retain qualified students and faculty (College imperative 2 as well as University imperatives 1, 2, 3, 4, & 6).
3. Develop mutually beneficial relationships with the professional community and other external stakeholders (College imperative 3 as well as University imperatives 6 and 8).

*(*Source: MCOBA: AACSB The College Mission 2010)**(Source: UL Lafayette 2009-2014 Strategic Plan)*

APPENDIX A-10 2014 CPA EXAM RESULTS

Source: Uniform Certified Public Accounting Exam [National Association of State Boards of Accountancy, 2014 (NASBA)]



APPENDIX A-11
TREND OF UL LAFAYETTE FIRST TIME CPA EXAM CANDIDATES
2010-2014

Source: Uniform Certified Public Accounting Exam [National Association of State Boards of Accountancy, 2010, 2011, 2012, 2013, 2014 (NASBA)]

UL Lafayette - FIRST TIME CANDIDATES							
<u>Year</u>	<u>Percent Pass</u>	<u>Avg Score</u>	<u>AUD</u>	<u>BEC</u>	<u>FAR</u>	<u>REG</u>	<u># of Candidates</u>
2010	55.5%	72.4	55.2%	43.8%	61.4%	64.7%	77
2011	70.0%	78.3	74.0%	64.0%	70.0%	72.0%	69
2012	48.2%	71.7	51.5%	48.0%	46.2%	46.2%	60
2013	57.5%	73.7	42.5%	61.1%	60.0%	67.6%	72
2014	55.3%	73.0	34.3%	57.1%	60.5%	69.7%	80

APPENDIX A-12

Faculty Code of Ethics and Responsibilities Department of Accounting B.I. Moody III College of Business Administration University of Louisiana at Lafayette

Faculty Code of Ethics and Responsibilities

The influence of an educator on the lives of the students with whom he/she comes in contact is one of the most fundamental, yet dynamic, forces in shaping the lives and careers of young men and women. Each faculty member accepts with his/her professional stature certain obligations to students, to colleagues, and to the profession. While no professional code can guarantee or take the place of personal integrity, we, the faculty of the Department of Accounting, believe that a written Code of Ethics and Responsibilities will serve to remind us of the variety of obligations assumed by members of the academic community.

The following Code of Ethics and Responsibilities was adopted by the Faculty of the Department of Accounting, May 15, 2014.

We accept responsibility for our conduct and agree to abide by this Code.

I. Faculty Members' Responsibilities to Students

1. Deal justly and impartially with all students.
2. Require only those activities which are directly related to the area of instruction.
3. Present the subject matter of courses as announced to students and as approved by the faculty in their collective responsibility for the curriculum.
4. Adequately prepare for classes; announce and maintain office hours on campus.
5. Be punctual in starting and ending classes and do not cancel classes except for compelling reasons.
6. Refrain from using the classroom and/or one's position to promote personal views on politics, race, religion, or any other controversial issue.
7. Demonstrate respect for students as individuals, and adhere to one's proper role as intellectual guide and counselor.
8. Not discriminate against a student on political grounds, or for reasons of race, religion, sex, sexual orientation, ethnic origin, disability, or for other arbitrary or personal reasons.
9. Not use one's position of power relative to students to coerce the judgment or conscience of a student or to cause harm to a student for arbitrary or personal reasons.

10. Refrain from discussing faculty-student issues in the presence of others who are not involved.
11. Not exploit students for private advantage, or utilize the work of students in a publication without appropriate attribution.
12. Not engage in any form of sexual harassment of students, inside or outside of the classroom.
13. Not prevent the fulfillment of these responsibilities by other members of the academic community.
14. Keep in confidence all privileged information gained about a student, unless revealing information about the academic standing of students in response to a request from a reputable source; refer to the student's character only insofar as this is relevant.

Faculty Members' Responsibilities to Other Faculty Members

1. Defend the right of colleagues to academic freedom. It is unethical to deliberately infringe that freedom.
2. Grant other faculty members the same consideration he/she would expect to receive.
3. Be fair and objective when presenting a professional judgment on a colleague.
4. Not discriminate on political grounds, or for reasons of race, religion, sex, sexual orientation, ethnic origin, or disability, or for other arbitrary or personal reasons.
5. Respect the confidentiality of information about a colleague gained during participation in the work of committees.
6. Acknowledge in scholarly lectures and publications academic debts to colleagues and students.
7. Not exploit the unpaid work of colleagues for personal gain.
8. Accept full responsibility for what he/she says or does.
9. Conduct professional endeavors through proper channels.
10. Refrain from coercing faculty members to act contrary to their professional judgment.
11. Not engage in any form of harassment.

III. Faculty Members' Responsibilities to the Department, College, and University

1. Participate in the life of the Department, College, and University, in its governance and administration through membership on committees and organizations at all levels.
2. Abide by the rules and regulations established for the orderly conduct of the affairs of the Department, College, and University, provided that these rules and regulations do not infringe the academic freedom of faculty and students or the principles of ethical conduct as set forth in this policy.
3. Maintain mutual respect, co-operation, and understanding toward all members of the university community. Harassment of any kind violates fundamental rights, personal dignity, and personal integrity.

4. Refrain from intentional disruption of Department/College/University-sponsored or authorized functions or activities.
5. Avoid inciting others to disobey Department/College/University rules.
6. Utilize Department/ College/University resources or facilities only in authorized manners.
7. Honor contracts as long as all parties concerned adhere to its conditions, or until the contract has been legally and/or mutually terminated. When considering termination of service, faculty members should recognize the effect of their decision on the institution and give due notice of their intentions.
8. Cooperate in the development of school policies and assume the professional obligations thus acquired.
9. Maintain a professional level of service.
10. Continue professional growth through study, research, travel, and attendance at professional meetings.

IV. Faculty Members' Responsibilities for Interactions with the Community

1. Make clear that, except when specifically authorized to do so, faculty act in one's own name and not in the name of the Department/College/University. It is unethical to deliberately misrepresent personal views as an official position of the University or its agencies or to use the University's name or logo to create the impression of University sanction for private activity.
2. Avoid discussion of confidential and official information with unauthorized persons.
3. Ensure that any external activities, such as outside employment (paid or pro bono), do not conflict with primary obligations to the Department/College/ University.
4. Accept no gifts or favors from any source under circumstances which give the impression that a faculty member can be improperly influenced.

APPENDIX A-13 INTELLECTUAL CONTRIBUTIONS TABLES

Table A2-1 Intellectual Contributions of the Department of Accounting

Part A: Five-Year Summary of Intellectual Contributions													
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g., departments, research groups). Do not list by individual faculty member.	Portfolio of Intellectual Contributions			Types of Intellectual Contributions									
	Basic or Discovery Scholarship	Applied or Integration/Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Presentations	Academic/Professional Meeting Proceedings	Competitive Research Awards Received	Research Working Papers	Cases	Other Teaching Materials	Other IC	Percent of Participating Faculty Producing ICs	Percent of total FTE Faculty Producing ICs*
Professors*		57	13	28	19	9	1			10	4	100%	100%
Associate Professors		14		8	4	2						100%	100%
Assistant Professors**	2	13			10	1		8			2	100%	100%
Tenure-Track Faculty Totals	2	84	13	36	33	12	1	8		10	6	100%	100%
Instructors & Adjuncts		8	9	1	7					9		100%	95.2%
<i>*Includes Ellen Cook, Assistant Vice President for Academic Affairs, Academic Resources, who is still a Professor of Accounting</i> <i>**Category totals do not include working papers but do include completed dissertations.</i>													
Part B: Alignment with Mission, Expected Outcomes, and Strategy													
Our mission focuses on “...engagement, quality teaching, applied and pedagogical research and service...” , and is fulfilled, in part, by “(p)romoting research activities which lead to journal publications and other intellectual contributions that complement our educational initiatives.” Table A2-1 shows that the intellectual contributions of accounting faculty align with our mission by focusing on applied and teaching scholarship. During the current five-year period, the faculty produced a total of 99 intellectual contributions of which 85% was applied or practice-oriented, 13% education-related, and 2% basic scholarship. Two tenure track faculty, hired in 2013, completed their dissertations/degrees in December 2013; each currently has working papers derived from the dissertation in progress.													
Part C: Quality of Five-Year Portfolio of Intellectual Contributions													
Over the past five years, accounting faculty published a total of 36 peer reviewed journal articles. Two of our faculty currently have manuscripts under second review at <i>The Accounting Review</i> ; one at <i>Accounting Horizons</i> . Using the MCOBA and, thus, the Department’s measure of quality (50% or less acceptance rate), accounting faculty had a total of 30 peer-reviewed articles in these journals with 21 published in journals with acceptance rates of 30% or less. As shown in Table A2-2, accounting faculty publish in a broad range of practitioner journals which is in line with our mission. Both the Department and the College are in the process of revising the measurement of journal quality and developing a preferred journal list.													
Part D: Impact of Intellectual Contributions													
Impact is measured and communicated using common metrics such as acceptance rates, faculty activities on review boards, research awards, etc. See the Research Award Subsection of Section 1.2; see also the Productivity and Impact Subsection of Section 4.2.4.													
Note: Accounting faculty are guided in the production of intellectual contributions by the College’s <i>Guidelines of Faculty Sufficiency and Qualifications</i> . Faculty profile documents will be available electronically prior to the visit.													

Table A2-2
Five Year Summary of Peer Reviewed Journal Articles
Produced by Tenure-Track Faculty

Peer Reviewed Journal	Number of Articles
Academy of Accounting and Financial Studies Journal	5
Academy of Educational Leadership Journal	1
Business Studies Journal	2
International Journal of Business and Social Science	2
International Journal of Business and Systems Research	2
International Research Journal of Applied Finance	2
Journal of Business and Accounting	5
Journal of Finance and Accountancy	2
Journal of Interdisciplinary Business Studies	1
Journal of Business and Behavioral Sciences	3
Journal of Social and Behavioral Sciences	1
Oil, Gas & Energy Quarterly	2
Petroleum Accounting and Financial Management Journal	1
Tax Adviser	6
Valuation Strategies	1
Total	36

Bruchez, Nicole	08/2013	MBA, 2008	1,038		UT, SER				100	
Guidroz, Ashley	01/2009	MS. 2006	1,263		UT, SER				100	
Adjuncts										
DeHart, Michael⁶	01/2002	MBA, 1997		234	UT				20	
Total SCHs			9,129	234	Total Time Devoted	700	0	100	320	0
% Participating/Supporting			97.5%	2.5%	Minimum SA					62.5%
					Minimum SA + PA + SP					71.4%
					Minimum SA + PA + SP + IP					100%

1. The full qualification policy is provided in Appendix A of the MCOBA CIR Report. A summary is as follows:

SA: Has doctoral degree in field of teaching and publication of 3 peer-reviewed articles in field of training in the last 5 years in journals with no greater than a 50% acceptance rate; doctorate outside field of teaching must be substantiated with academic/professional activity within past 5 years

SP: Has a master's degree in field of teaching with 3 – 5 years relevant experience in area of expertise or master's and professional certification/license in field of teaching; also minimum of 2 qualification points from category A (papers and conferences) plus 3 qualification points in categories B (expert/professional reviews) and C (professional practice) in the last 5 years

IP: Has a master's degree in field of teaching with 3 – 5 years relevant experience in area of expertise or master's and professional certification/license in field of teaching; also minimum of 5 qualification points from categories A, B, and C in the last 5 years

2. Student Credit Hours (SCHs) for accounting classes (includes MBA accounting classes).
3. Ellen Cook, Assistant Vice President of Academic Affairs, Academic Resources, also holds the rank of Professor of Accounting. She is available to teach accounting classes on an if-necessary basis which has not proved necessary during the period covered by this report.
4. Includes 6 SCHs of Graduate Directed Research for non-degree seeking graduate students.
5. Includes 69 SCHs from teaching UNIV 100 First Year Seminar
6. Michael DeHart teaches two sections of ACCT 201 during the academic year – one per semester.

TABLE A9-2: DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE 2014-2015 ACADEMIC YEAR

	Percent of teaching (SCHs)					Total
	Scholarly Academic (SA)	Practice Academic (PA)	Scholarly Practitioner (SP)	Instructional Practitioner (IP)	Other (O)	
BSBA	44.6%		13.8%	41.6%		100%
MS in Accounting	63.3%			36.7%		100%
MBA	100%					100%

APPENDIX A-15 CURRICULA LEARNING EXPERIENCES

The Accounting Program includes learning experiences in general knowledge and skill areas as well as in management specific knowledge and skill areas. The following table identifies the courses in which the listed learning experiences are included. For each of the courses completed with a passing grade, a student receives three semester hours of credit. (For descriptions of all courses, please see the current UL Lafayette Bulletin which is available online at www.catalog.louisiana.edu.)

2015-16 BSBA Curriculum

General Knowledge & Skill Areas: Learning Experiences	Non-Business Courses	Non-Accounting Business Courses
Written and Oral Communication	CMCN elective ENGL 101, 102, 360/365	MGMT 304 MGMT 490
Ethical understanding and reasoning abilities	PHIL 316	ACCT 201/202 ACCT 211/212
Analytic skills	MATH 103/104,105, 250,UNIV 200, INFX 205, SCI ELECTIVES	QMET 251, BSAT 382 MGMT 490
Use of information technology	UNIV 200, INFX 205	ACCT 201, 202, 211, 212 BSAT 382,QMET 251
Interpersonal relations and teamwork	SOCI 100, BHSC ELECTIVE, CMCN ELECTIVE	MGMT 320; MGMT 490
Multicultural and diversity understanding	UNIV 100, BHSC elective LITERATURE elective PSYC 110; HIST elective; PHIL 316, ARTS	ECON 201 MGMT 320 MKTG 345 BLAW 310
Reflective thinking skills	PSYC 110,BHSC ELECTIVE, ARTS	MGMT 490
Application of Knowledge	PHIL 316	MGMT 490, MKTG 345, FNAN 300, BSAT 382,
Management-specific Knowledge & Skill Areas: Learning Experiences	Non-Business Courses	Non-Accounting Business Courses
Economic, political, regulatory, legal, technological and social contexts of organizations in global society organization in global society	BHSC ELECTIVE, HIST ELECTIVE	ECON 201; ECON 202; BLAW 310; BLAW 420; BLAW 420; MGMT 320; International Business Elective
Social responsibility, including sustainability and ethical behavior to management	UNIV 100, ,SCI ELECTIVE (ENVS 150), PHIL 316	BLAW 310, BLAW 420, MGMT 320, MGMT 490

Financial theories, analysis, reporting, and markets		ECON 201; ECON 202; FNAN 300 ACCT 201/202, 211/212
Information technologies as they influence the structure and processes of organizations and economies, and as they influence the roles and techniques of management	INFX 205, UNIV 200	BSAT 382 MKTG 345 QMET 251 FNAN 300 ACCT 201/211, 202/212
Group and individual dynamics in organizations	BHSC ELECTIVE	MGMT 320
Systems and processes		QMET 251 BSAT 382, MKTG 345
Other		BUSINESS ELECTIVE
Other management-specific knowledge and abilities as identified by the school		MGMT 490 300/400 Business Elective (excluding internships)

All required upper level accounting courses include topics relating to the development, measurement, analysis, validation, and communication of financial and other information as well as assurance of the integrity of such information. The following table identifies the courses in which the listed learning experiences are included. For each of the courses completed with a passing grade, a student receives three semester hours of credit.

Learning Experiences	Upper Level Accounting Courses	Introductory Accounting & Non-Accounting Courses
The roles played by accountants in society providing and ensuring the integrity of financial and other info.	All upper level accounting courses	ACCT 201, 202 ACCT 211, 212 UNIV 100
The ethical and regulatory environment for accountants	All upper level accounting courses; in particular, ACCT 306, 316, 409, 420, 421	ACCT 201, 202 ACCT 211, 212 BLAW 310, 420 PHIL 316
Critical thinking and analytical skills that supports professional skepticism	All accounting courses, in particular ACCT 302, 305, 409, 316	MGMT 490
Business processes and analysis	All upper level accounting courses; in particular, ACCT 305, 333	ACCT 202, 212; MGMT 320, 490 MKTG 345; BSAT , 382 ECON 201, 202; FNAN 300 QMET 251, INFX 205,
Internal controls and security	All upper level accounting courses; in particular, ACCT 333, 409	ACCT 201, 211 INFX 205

Risk assessment and assurance for financial and non-financial reporting	All upper level accounting courses; in particular, ACCT 305, 409	FNAN 300
Recording, analysis, and interpretation of historical and prospective financial and non-financial information	All upper level accounting courses; in particular, ACCT 301, 302, 303, 305, 306, 426	ACCT 201, 202 ACCT 211, 212 FNAN 300
Project and engagement management	All upper level accounting courses; in particular, ACCT 305, 409	MGMT 320, 490
Design and application of technology to accounting, financial and non-financial information management	All upper level accounting courses; in particular, ACCT 330, 333, 420, 421 308 (Practicum)	ACCT 201, 202 ACCT 211, 212 BSAT, 382, UNIV 200 replaced by INFX 205
Tax policy, strategy, and compliance for individuals and enterprises	ACCT 420, 421	NA
International accounting issues and practices including roles and responsibilities played by accountants within a global context	All upper level accounting courses; in particular, ACCT 301, 302, 303, 426	MGMT 490

Our 2015-16 curriculum requires 3 hours of 300-400 level business electives. Depending on the elective selected, students may experience one or more of the above skills.

MS IN ACCOUNTING

In addition to the general skill areas, specialized business master's degree programs would normally include learning experience in areas identified in the following table

Learning Experiences	Accounting Courses	Non-Accounting Courses
Understanding the specified discipline from multiple perspectives	All Graduate level accounting courses (not 526) 523,532,524, 540,542,550,551	N/A
Framing problems and developing creative solutions in the specialized discipline	All Graduate level accounting courses (not 526) 540,542,550,551	N/A
Applying specialized knowledge in a global context	In particular ACCT 533, but also in ACCT 531, 551, 597	
Conduct high-quality research	ACCT 531, 597, 551	

MS students take six hours of electives from the MBA offerings (not ACCT 526). Depending on the electives selected, one or more of the above skills may be experienced. Beginning Fall 2015, BSAT 518 is a required course in the MS curriculum.

APPENDIX A-16
DEPARTMENT OF ACCOUNTING ADVISORY BOARD MEMBERS
2014-15

Cassidy Albarado
Singleton, Kellner, Bolding, Avant, & Albarado
(LCPA Acadiana Chapter President)

Chris Arsement
Arsement, Redd & Morella

Donald Broussard
The Lemoine Company

Lonnie Hebert
Broussard, Poche, CPAs

Kolette C. LeBlanc
Delhomme LeBlanc & Associates

Flo Meadows
Pelican Real Estate

Karl Meche
Stone Energy

Dru Milke
RLC, LLC

Kent Pierret
Stone Energy

Stacey E. Singleton
Singleton, Kellner, Bolding, Avant, & Albarado

Deidre Toups
HB Rentals

Jennifer Zerangue
Postlethwaite & Netterville

APPENDIX A-17
SUMMARY OF BSBA ASSESSMENT RESULTS
2010-2015

<i>M = Met; NM = Not met; PM = Partially met</i>										
Learning Outcomes	FA1 0	SP1 1	FA1 1	SP1 2	FA1 2	SP1 3	FA1 3	SP1 4	FA1 4	SP1 5
<u>Knowledge of Financial Accounting</u>	NM	NM	NM	NM		NM	NM	NM		PM
AC301 Exam embedded		52%		61%		58%		55%		60%
AC303 Exam embedded	67%		46%				36%			57%
Curriculum review	Completed SP15; at least 70% of CPA exam topics covered; next review in 3 years									
Action Plan	SP14: Review process; SP15: discuss possibility of developing a general financial accounting exam ; use CPA exam FAR results as new measure									
<u>Knowledge of Cost Accounting</u>	NM		PM			NM	NM		NM	
AC305 Pre/Post test	64%		72%			58%	44%		47%	
Action Plan	SP11: Instrument revised, resulting in significant improvement; SP13 New instructor and new instrument; FA14: Another new instructor and a new text; SP15: Instrument to be revised to better correspond to new text									
<u>Knowledge of Tax Accounting</u>	M		M	NM	M		NM	M	PM	M
AC420 Exam embedded	70%			25%				81%	86%	
AC420 Research project								100%	27%	
AC421 Return project			89%		91%					
AC421 Research project							44%		98%	
Curriculum review	First review completed SP15; at least 70% of CPA exam topics covered; next review in 3 years									
Action Plan	SP11: New instructor; SP12: AC420 instructor's first experience with assessment, will consult with AC421 instructor prior to next cycle; FA14: Rater form developed due to rubric/scoring confusion; SP15: New instructor and new instrument being developed									
<u>Knowledge of Audit/Systems</u>		NM		PM		PM		M		M
AC333 Exam embedded		60%		67%		73%		83%		75%
AC333 Systems project		64%								
AC409 Exam embedded		68%		86%		58%		70%		76%
Curriculum review	First review completed SP15; at least 70% of CPA exam topics covered; next review in 3 years									
Action Plan	SP11: AC333 systems projected discontinued; SP13: New textbook, instrument needs revision									
<u>Knowledge of Core Business</u>	ETS not available during this time.									
Action Plan	FA15: ETS will be administered in MGMT 490 each semester..									

<u>Ethics Awareness</u>			M	M					M		M
AC316 Ethics game									92%		100%
AC426 Exam embedded			81%	86%							
Action Plan		SP14: Department now offers departmental ethics course									
<u>Diversity Awareness</u>			NM	M		M			NM	M	
AC426 Int'l project			60%	84%		89%			59%	90%	
Action Plan		FA14: Project changed/ new rubric developed due to grader confusion.									
<u>Technology</u>		PM	NM	M	M	M		M	M	NM	M
AC333 QuickBooks project					88%				74%		84%
AC420 Tax Return			58%		81%				100%	36%	
AC421 Research project								89%			
AC421 Tax return project		71%		89%		85%					
AC303 Pension project		83%									
Action Plan		FA10: AC303 project discontinued; SP11: Revise AC420 rubric; SP15: New AC420 instructor									
<u>Research</u>		NM	M	NM		PM			NM	M	M
AC420 Tax research									100%		
AC420 Tax Return			70%								
AC421 Research project		64%		61%							
AC302 FASB Codification						27%		47%		94%	
AC303 Research project		58%				75%		65%		71%	
Action Plan		FA12: Significant rater issues with AC302 rubric, revise rubric; FA13: AC302 Rubric still needs revision; FA14: AC302 Rubric revised, resulting in major improvement									
<u>Critical Analysis</u>				NM					M	M	
AC420 Tax research									89%		
AC302 FASB Codification								80%			
AC421 Research project				61%							
Action Plan		FA11: AC421 Concluded that nature of questions should be addressed									
<u>Communication</u>		NM				M		PM	M	M	
AC302 FASB Codification								27%		100%	
AC303 Research project						97%		85%		71%	
AC420 Tax research									100%		
AC421 Research project								67%			
AC303 Financial acct assign.		50%									
Action Plan		FA10: AC303 assignment discontinued; FA12: Significant rater issues with AC302 rubric, revise rubric; FA13: AC302 Rubric still needs revision; FA14: AC302 Rubric revised, resulting in major improvement									

APPENDIX A-18 CURRICULA BSBA COMPETENCY MAP AND ASSESSMENT TIMELINE

BSBA Competency Map

I = Introduced; R = Reinforced; A = Assessed												
Learning Objectives	<u>201/ 202</u>	<u>301</u>	<u>302</u>	<u>303</u>	<u>305</u>	<u>306</u>	<u>316</u>	<u>333</u>	<u>409</u>	<u>420</u>	<u>421</u>	<u>426</u>
Financial knowledge	I	R, A	R, A	R, A		R		R	R			R
Cost knowledge	I				R, A							
Tax knowledge										I, A	R, A	
Audit/systems knowledge								I, A	I, R, A			
Core Business												
Ethics	I, R, A						R, A					R
Diversity												I, A
Technology	I							R, A		A	A	
	I				R		A					
Social Responsibility												
Research		I	R, A	R, A						R, A	R, A	
Critical analysis	I	R	R, A	R, A	R	R	R	R	R	R	R	R, A
Communication	I		R, A	R, A								R, A

Undergraduate Assessment Schedule

Objective	Fall 2014	Spring 2015	Fall 2015	Spring 2016	Fall 2016	Spring 2017	Fall 2017	Spring 2018	Fall 2018	Spring 2019
Knowledge of financial accounting	AC303	AC301	AC303	AC301	AC303	AC301	AC303	AC301	AC303	AC301
Knowledge of cost accounting	AC305		AC305		AC305		AC305		AC305	
Knowledge of tax accounting	AC421	AC420	AC421	AC420	AC421	AC420	AC421	AC420	AC421	AC420
Knowledge of auditing/systems accounting		AC333 AC409		AC333 AC409		AC333 AC409		AC333 AC409		AC333 AC409
Knowledge of core business disciplines				Beginning Fall 2015, ETS will be administered in MGMT 490 each semester						
Awareness of ethics		AC316		AC316		AC316		AC316		AC316
Understanding of diversity issues in accounting	AC426		AC426		AC426		AC426		AC426	
Technological competency	AC421	AC333 AC420	AC421	AC333 AC420	AC421	AC333 AC420	AC421	AC333 AC420	AC421	AC333 AC420
Corporate Social Responsibilities Awareness		AC316		AC316		AC316		AC316		AC316
Research and Critical Thinking Competency	AC302 AC420 AC421		AC302 AC420 AC421		AC302 AC420 AC421		AC302 AC420 AC421		AC302 AC420 AC421	
Communication	AC302 AC303 AC421		AC302 AC303 AC421		AC302 AC303 AC421		AC302 AC303 AC421		AC302 AC303 AC421	

APPENDIX A-19
MCOBA PERFORMANCE EVALUATION RUBRICS

The current MCOBA performance evaluation rubrics are presented on the next pages. The College has begun revising these documents Summer 2015.

Moody College of Business Annual Faculty Evaluation Rubrics

Developed 2012-2013

Revised January 2014

General Guiding Principles

Faculty are evaluated in three parts - Teaching, Research and Service. In January/February of each year, each faculty member discusses with the department head, his/her performance for the previous year and sets up the expectations for the upcoming year. The following are general guiding principles:

1. Faculty are scored from 0 to 5 for teaching, research and service as specified in the tables to follow. The total score in each follows the general rubric “verbal tags” or anchors as specified by the university:
 - 5 = Distinctive/Exemplary performance – distinction requiring extraordinary productivity and performance that is not expected to be replicated annually
 - 4 = Exceeds Expectations - high quality that could be sustained annually
 - 3 = Meets Expectations - good performance that could be strengthened and sustained annually
 - 2 = Does Not Meet Expectations - requires improvement in one or more areas
 - 1 = Poor Performance - requires significant improvement in one or more areas
 - 0 = Unacceptable
2. The Work load for each faculty member is dictated by University policy implying the following general workload percentages:
 - Tenured Faculty: 60% Teaching, 20% Research, and, 20% Service
 - Tenure Track Faculty: 60% Teaching, 30% Research, and, 10% Service
 - Instructor Faculty: 80% Teaching, 5% Research, and, 15% Service

Evaluation of Teaching

Name	Rank:	Track:	Total Score:
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Score	Quality of Instruction (40%) (Overall rating of instruction on SEI)	Contribution to Teaching (20%) (# of students * credit hrs * class level wt * % effort) <u>Class level weight:</u> <ul style="list-style-type: none"> • Principles level = 1 • Non-Principles level = 2 • Graduate level = 3 	Department Head Discretion (40%) (Based on other indications of instructor quality and departmental contribution: student comments, course content, complete syllabus, # of preps, classroom visit report, course development, new course prep, attends teaching workshops)
5	4.9 - 5	➤ 1400	Distinction, requiring extraordinary productivity and performance that is not expected to be replicated on an annual basis
4	4.7 – 4.89	➤ 1200	High quality productivity and performance
3	4.00-4.69	➤ 1000	Good productivity and performance that could be strengthened and still sustained on an annual basis
2	3.00 – 3.99	➤ 750	Requires improvement in one or more areas
1	2.00 – 2.99	➤ 500	Requires significant improvement in one or more areas
0	<2.0	< 500	Unacceptable productivity and performance
Total	_____ * 0.4 = _____	_____ * 0.2 = _____	_____ * 0.4 = _____

Evaluation of Research

Name:	Rank:	Track:	Total Score:
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Score	Grants and Contracts (10%) (Must be through the University. Distinction is made between equipment and research funding)	Publications (70%) (Top tier journals can count as 2 or 3 publications)	Visibility from other research activity (10%)	DH Discretion (10%) (Co-authorship and quality are examples of factors in Dept. Head evaluation)_
5	PI or Co-PI on new, major Federal or Private funding (>100K/yr) or Major State funding (>100K/yr)	3 or more accepted (or in press) prj's	Multiple Presentations at natl/intl meetings (2 or more not absentia) + Service on funding panel, board or advisory committee	
4	PI or Co-PI on new, minor Federal or Private funding (<100K/yr) or Major State funding (<100k/YR)	2 accepted (or in press) prj's	Multiple Presentations at natl/intl meetings (at least 1 not absentia) + Service on funding panel, board or advisory committee	
3	Co-PI on continuing major funding, or PI on continuing minor funding	1 accepted (or in press) prj's	One presentation at natl/intl meeting (not in absentia) + ad hoc review	
2	Co-PI on continuing minor funding, or PI on proposal submitted for major funding	1 book chapter submitted; or, 2 or more prj submissions	One presentation at natl/intl meeting (in absentia) or one presentation at regional meeting (not in absentia) or service on board or panel	
1	Submitted proposal for minor funding (as PI or Co-PI)	0 accepted (or in press) prj's; but, submitted one article	Ad hoc review only	
0	No funding, No proposals submitted	No publication progress	No activity	
Total				

Evaluation of SERVICE

Name:		Rank:		Track:	Total Score:
Score	Students (20%)	Department/College/University (50%)	Professional Academy (10%)	Professional Community (10%)	DH Discretion (10%)
5	Active and <u>outstanding</u> advising; advisor or sponsor to student organizations; offers students additional guidance, counseling, and assistance	Active chair of <u>major</u> committee/task force, with new major new initiatives proposed and/or achieved. Takes leading role in planning and assessment efforts	Editor of academic/professional journal, officer in national organization, recipient of academic/professional awards, author of textbook	Service on public/private boards of businesses/nonprofits; consulting for area businesses/nonprofits; conducting continuing education programs, communicating technical information through non-academic outlets	Department Head Evaluation based on expectation of faculty based on rank and years of service
4	<u>Active</u> advising with positive student feedback; advisor or sponsor to student organizations; offers students additional guidance, counseling, and assistance	Chair of committee/task force, with several initiatives underway. Takes active role in planning and assessment efforts	Member of editorial board of academic/professional journal, active member of national organization, leader/coordinator/officer of society or association	Consulting for area businesses/nonprofits; presentations at professional outreach events (e.g., CFO Roundtable); working with community development organizations	
3	<u>Meets</u> advising appointments; minimal complaints or errors, positive student feedback.	Active member of committees/task force, attends meetings and participates in planning and assessment efforts	Review/session chair, discussant at academic/professional meeting. Reviewer for academic/professional journal. Active member of society or organization	Service to and consistent interactions with area professional community	
2	<u>Misses</u> appointments, some complaints or errors, mixed student feedback.	Member of committees/task force, limited participation in planning/assessment	Member of academic/professional organization, participation in academic/professional meetings	Limited interaction with area professional community	
1	<u>Multiple complaints</u> about missed appointments, numerous or recurrent errors. Poor feedback from students	Member of committees/task force, attendance and participation sporadic. Other service minimal	Limited participation in academic/professional meetings	No service	
0	Does not advise	No committee assignments/service	No service or participation	Negative publicity for the department, college, or university	
Total					

APPENDIX A-20
DEPARTMENT STRATEGIC PLAN – UPDATED MAY 2015

Department of Accounting 2010-2015 Strategic Plan
(Updated March 2015)

Imperative 1: Provide a learning environment that engages students and enables them to pursue careers in accounting and business in a global economy
(College imperative 1 as well as University imperatives 1-8).
(Previous version) Imperative 1. Provide a learning environment that enables students to pursue careers in accounting and business

ACTION PLANS	PROGRESS-TO-DATE
Goal: 1.1 Provide a learning environment that engages students and enables them to pursue careers in accounting and business in a global economy.	
1. Assist the University and the College in successful maintenance of SACS and AACSB accreditation 2. Achieve separate AACSB Accounting Accreditation by 2011-2012 3. Periodically evaluate accounting program including input from stakeholders	1a. SACS and MCOBA AACSB accreditation maintained. 1b. Continuing activities to maintain both accreditations. <i>(ongoing)</i> 2a Continuing activities to maintain accreditation by addressing points outlined in PRT letter. <i>(ongoing)</i> 2b Accounting Maintenance Review Application completed and submitted by June 30, 2013. <i>(completed)</i> 2c Reviewing and updating our lists of aspirant, competitive, and comparable peer schools. <i>(completed)</i> 2d AACSB Accounting Programs Questionnaire submitted annually <i>(ongoing)</i> . 3a. Conducted review of accounting programs using the MCOBA framework in Fall 2014. <i>(completed)</i> 3b. Revised undergraduate curriculum based on input from employers and other stakeholders; undergraduate curriculum reviewed in Fall 2010 to comply with UL Board of Regents

<p>4. Increase student awareness of various accounting professional certification requirements including attainment of the 150 hour requirement</p>	<p>requirement to reduce undergraduate curriculum to 120 hours. Undergraduate curriculum changed to 120 hours 2011. <i>(completed)</i></p> <p>3c. Undergraduate courses developed (based on requests from stakeholders): Practicum in Accounting, Professional Ethics in Accounting. Additional undergraduate courses are under consideration. Graduate courses developed beginning in Spring 2014; additional graduate courses under consideration. <i>(ongoing)</i></p> <p>3d. MCOBA Curriculum Committee is re-evaluating core courses for the BSBA; Accounting undergraduate curriculum to be revised accordingly. MCOBA Curriculum Committee has tentatively scheduled a review of all curricula in the College based on the input from the MCOBA CBK Task Force; to be conducted in Spring 2015. <i>(ongoing)</i></p> <p>3e. Established the Accounting Advisory Board in Spring 2010; appointed faculty liaison to meet with AAB periodically regarding curriculum; Spring 2014 revised membership to 13 members to include a broader representation of external stakeholders (e.g., public accounting, governmental/not-for-profit). <i>(ongoing)</i></p> <p>3f. Continue investigating additional avenues for collecting input from external stakeholders regarding the accounting programs and mission. <i>(ongoing)</i></p> <p>3g. Benchmark undergraduate program against CPA exam content. <i>(Spring 2015)</i></p> <p>3h. Established Facebook presence; appointed faculty member to be responsible for content; invite alumni to “Like” the Department Facebook site; investigating other ways to find and track alumni including the creation of a separate website for our program’s alumni. <i>(2012 and ongoing)</i></p> <p>3i. Revised the Undergraduate Accounting Senior Exit Survey to collect feedback from undergraduate accounting graduates regarding the undergraduate accounting program; develop Accounting MS Exit Survey to collect feedback from graduate students. <i>(Fall 2012 and ongoing)</i></p> <p>3j. Implemented post-baccalaureate certificate in accounting (PBCA) as a result of feedback from stakeholders <i>(Fall 2014)</i></p> <p>4a. Prepared a career brochure distributed to all accounting majors outlining various “tracks”; i.e., career opportunities for accounting majors; includes discussion of professional certifications and minors; to be revised Spring 2015. Brochure included in materials with ACCT 201 and 202 texts. Accounting recruiting brochure, PBCA and MS brochures (completed)</p> <p>4b. Utilize accounting student organizations as one means of communicating information regarding professional certifications; e.g., a member of the Louisiana State Board of Accountancy speaks to Beta Alpha Psi regarding CPA exam requirements in Louisiana; a member of the IMA speaks to the UL IMA Student Chapter about the CMA exam. A</p>
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<p>5. Include courses in curriculum that enable students to meet education requirements to sit for the CPA exam and other professional accounting certification examinations.</p> <p>6. Provide opportunities for students to acquire breadth and diversity of learning through minors, concentrations, and double majors</p> <p>7. Establish Masters of Accounting program to provide students a structured path to meeting the 150 hour requirement.</p>	<p>member of the LCPA Emerging CPAs Committee speaks at BAP and IMA meetings, provides a presence at the accounting banquet and participates at the annual Speed Interviewing event. <i>(ongoing)</i></p> <p>4c. Information regarding the requirements for the CPA examination in Louisiana as well as the associated links to websites providing pertinent information included on the Department student Moodle page. <i>(to be included on the Department website Spring 2015)</i></p> <p>4d. All Department web pages revised in spring 2014. <i>(completed)</i></p> <p>5a. Benchmarked the curriculum to evaluate coverage of CPA exam topics which should be covered in an undergraduate accounting curriculum; changed course content and curriculum as appropriate to meet AACSB and CPA exam core competencies. <i>(Benchmarking again in Spring 2015 as a result of change in CPA Exam content).</i></p> <p>5b. Developed one new course (Professional Ethics in Accounting) and developing others (e.g., Research in Accounting) per requests of stakeholders to help our alumni to meet the requirements to sit for the CPA exam in Texas. <i>(Fall 2013 and ongoing)</i></p> <p>5c. Implemented a post-baccalaureate certificate in accounting for those students who already have a degree in another business major who would like to complete the accounting courses needed to sit for the CPA exam <i>(Fall 2014).</i></p> <p>6a. Minors adopted by MCOBA in fall 2010 provide another avenue for majors to attain the 150 hours for the CPA exam in Louisiana. <i>(completed)</i></p> <ul style="list-style-type: none"> • <i>In Fall 2012, UL undertook an extensive review of all minors to eliminate duplication and to create a pool of standardized minors available to all majors; once each minor is approved by the UL administration, this pool will expand the options for accounting majors in attaining the additional hours; the University should complete the review of all existing minors in Summer 2013\</i> <p>7a. Letter of Intent approved by UL System Board of Supervisors & Board of Regents <i>(Spring 2012)</i></p> <p>7b. Developed preliminary proposal for MS in Accounting for submission to BOS & BOR, <i>(Summer 2012).</i></p> <ul style="list-style-type: none"> • Final proposal to be completed and submitted <i>(January 2013)</i> • Formal proposal for the masters degree in accounting submitted to UL System in <i>(Spring 2013)</i> • Revised based on outside reviewer's comments and presented to Board of
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	Supervisors and Board of Regents for final approvals (<i>Summer/fall 2013</i>) 7c. BOR approval received 2014; first students enrolled (<i>Fall 2014</i>)
1.2 Provide students with an understanding of ethical, international, and technological issues facing the accounting profession.	
<p>1. Integrate coverage of ethical issues relating to the profession in accounting courses.</p> <p>2. Develop a course for accounting majors which covers the professional responsibilities of the accountant and other pertinent topics in professional ethics</p>	<p>1a. Continue to monitor & update selected coverage of the AICPA Code of Professional Conduct in ACCT 426, ACCT 409 as well as coverage of the IMA Code of Ethics in ACCT 316. <i>ongoing</i></p> <p><i>Evaluate which upper level accounting course is most appropriate for more in-depth coverage of AICPA Code of Professional Conduct. Completed Fall 2013; continuing evaluation</i></p> <p>Developed ACCT 316 Professional Ethics in Accounting – includes coverage of ethical decision making and AICPA and IMA Codes of Conduct; first offered Spring 2014 <i>Completed</i></p> <p>1b. Added professional ethics (not Codes) to ACCT 301, ACCT 421, ACCT 409; Completed</p> <p>Developed ACCT 516 – a case based, in-depth analysis of professional ethics in accounting; first offered Spring 2014 <i>Completed</i></p> <p>1c. Added coverage of legal/ professional issues (e.g., Sarbanes Oxley Act of 2002) to BLAW 421 at our request; also covered in ACCT 201, 202, 301, 333, 409; <i>completed Summer 2013; ongoing evaluation</i></p> <p>1d. Include an ethics component (including discussion and cases) in the materials included in the ACCT 201 and 202 texts. <i>Completed Spring 2013; under revision Estimated completion date Spring 2015</i></p> <p>1e. Investigate the use of Ethics Lens Inventory and related ethics discussion in ACCT 201, 301, and a senior level accounting course to integrate ethics throughout the accounting program and to assessing improvement in student’s knowledge of professional ethics; exploring opportunities for grants to fund this project as a pilot for the MCOBA. <i>Ongoing</i></p> <p>2a. Began exploration regarding establishment of course in Professional Responsibilities and Ethics to be taught by MCOBA faculty</p> <p><i>Course proposal being develop to be submitted to MCOBA curriculum committee for ACCT ethics course to potentially replace PHIL 316; tentative submission date Spring 2013; Course proposal submitted April 2013to University Curriculum Committee; anticipate first offering of course in Spring 2014 as hybrid course Completed; course (ACCT 316) offered every spring beginning Spring 2014</i></p>

3. Integrate coverage of IFRS in appropriate accounting courses.	3a. Incorporated international accounting topics at appropriate points in the Intermediate sequence. <i>Ongoing</i>
	3b. Department maintains subscriptions to the e-IFRS as well as the FASB Codification databases for both faculty and students. <i>Continuing (renewed annually)</i>
	3c. Continuing discussion regarding a stand-alone undergraduate course on IFRS and international accounting; <i>Ongoing</i>
	3.d Require a course in international accounting in our Masters curriculum – ACCT 533 to be offered Fall 2015; <i>Completed</i>
	3.e. Include IFRS based projects in ACCT 303 and 426 . <i>Completed Fall 2014; continually reviewing</i>
	4a. Distribute flyers to faculty explaining the international business minor/concentration for use in advising <i>Ongoing</i>
4. Encourage students to pursue study abroad opportunities as well as the international business minor or concentration.	4b.Beginning Fall 2012, MCOBA designated a faculty member to advise all business majors, including Accounting Majors, about international business minor or concentration. Starting from Fall 2014, members of MCOBA International Committee have this responsibility. <i>Completed</i>
	4c. Study Abroad information sessions are held each semester; representatives speak to classes. <i>Ongoing</i>
	5a. Incorporated QuickBooks and Excel into ACCT 333 Accounting Information Systems (using a series of related projects); use of both expanded in Fall 2010. <i>Accomplished. Review and modification of projects conducted each year. Added Access Spring 2012 per stakeholder (specifically employer) input. Completed</i>
5. Periodically review all accounting courses regarding use of technology and coverage of technology issues	5b. Use of Lacerte tax preparation software in the two required undergraduate tax courses. <i>Ongoing</i>
	5.c <i>Use of Omni Tax Research Service in the two required undergraduate tax courses and the required graduate tax course Ongoing</i>
	5d. Evaluating databases and software to be installed in proposed Accounting lab. <i>Submitted a list of databases and software needs to the MCOBA IT Committee Fall 2012; lab, software, and databases are on hold pending availability of resources</i>
	5e. <i>Design an Accounting Practicum course to provide hands-on knowledge and practice in various accounting software and procedures using technology; content determined, in part, based on stakeholder input; Completed; Course offered every fall semester.</i>
	5f. Incorporate excel based projects in ACCT 201 and 202 – <i>Ongoing</i>

1.3 Develop students' problem solving, critical thinking, and communication skills.	
<p>1. Include activities designed to develop student problem solving and critical thinking skills in appropriate accounting courses</p> <p>2. Enhance student oral and written communication skills.</p> <p>3. Incorporate the FASB Codification in course research projects</p> <p>4. Offer additional courses in tax research, financial accounting research, and/or auditing research</p>	<p>1a. Include projects in upper level and graduate accounting courses designed to assess student ability to conduct research using an online data base: i.e., FASB codification projects in ACCT 301, ACCT 302, ACCT 303, ACCT 551; utilized CCH (Omni) tax service for tax research projects in ACCT 420, ACCT 421, ACCT550 <i>Ongoing</i></p> <p>1b. Designed projects requiring undergraduate and graduate students to evaluate a scenario and develop a solution to a typical accounting/tax situation; i.e., ACCT 420, ACCT 421, ACCT 409, ACCT 305, ACCT 426, ACCT 540; ACCT 551, ACCT 546; ACCT 550- <i>Ongoing</i></p> <p>1c. Continue utilization of an in-class questioning format in which the instructor asks a question of one student who then selects the student to answer the next question and so on in upper level accounting courses as appropriate. <i>Ongoing</i></p> <p>1.d. Design projects to be included in ACCT 308 (Practicum) and other upper level accounting courses as well as graduate courses (e.g., ACCT 540) to develop student reasoning skills: e.g., why does the balance sheet not balance; find the mistakes in the trial balance – <i>To be implemented in Fall 2015</i></p> <p>2a. Required students to communicate results of research and critical analysis in written memos/reports; i.e., ACCT 302, ACCT 303, ACCT 420, ACCT 421, expanded to international analysis case in ACCT 426; ACCT 540, ACCT 551, ACCT 546; ACCT 531; ACCT 550 <i>Ongoing</i></p> <p>2b. In conjunction with MCOBA, explore appropriate points in the curriculum to include class presentations and written reports. <i>Awaiting college task force recommendations</i></p> <p>3a. Continue to include projects in upper level accounting courses designed to assess student ability to conduct research using an online data base; i.e., FASB codification projects in ACCT 301, ACCT 302 and ACCT 303. <i>An accounting elective, Research in Accounting, is being designed to help students develop additional skills in using the Codification. Ongoing</i></p> <p>4a. Began evaluation of Department's ability to offer additional courses in accounting and tax research at undergraduate and graduate levels as electives to help our students develop their skills in these areas. Submit proposal for MS in Accounting. Letter of intent approved for BOS & BOR Final proposal for MS in Accounting submitted February 2013, the MS in Accounting program implemented in Fall 2014. <i>Completed</i></p> <p>4b. Developing an accounting research course to be taught on-line as a required course in the accounting curriculum. <i>Ongoing</i></p>

1.4 Serve students in other disciplines with an exposure to basic accounting concepts.	
<p>1. Continue to modify and improve content of introductory accounting courses to provide a firm accounting foundation for non-accounting majors</p> <p>2. Provide coverage of professional ethics for junior division business students and assess their understanding of the topic</p> <p>3. Increase student interest in financial reporting through awareness of the importance of accounting in their everyday life as well as their chosen career</p>	<p>1a. Periodically review topic outline for ACCT 201 and ACCT 202 to ensure coverage of topics necessary for non-accounting majors <i>Awaiting college task force recommendations</i></p> <p>1b. <i>Developing supplemental materials to include with 201 and 202 texts (e.g., chapter summaries, review of 201, Excel refresher, sample exam questions); Summer 2013; included in texts beginning Fall 2013 Ongoing</i></p> <p>1c. <i>Appointed a faculty member as coordinators of ACCT 201 and another as coordinator of ACCT 202 to ensure that all sections of these service courses are standardized with all students receiving similar instruction and content Ongoing</i></p> <p>2a. Prepared booklet to supplement textbook coverage of ethics in ACCT 201 and 202; booklet is reviewed and revised each semester; posted on Moodle course page for 201/202; <i>booklet included in 201 and 202 texts beginning Summer 2013. Ongoing</i></p> <p>2b. Assigned ethics case to each ACCT 201 and ACCT 202 student each semester which is used as part of the MCOBA assessment efforts; <i>continuing as part of MCOBA's assessment</i></p> <p>2c. Exploring the use of the Ethics Lens Inventory in ACCT 201 as a starting point for the discussion of professional ethics; preparing to write a grant proposal to fund the use of the Inventory as a pilot for implementation in the MCOBA <i>Ongoing</i></p> <p>3a. Continue presentations to ACCT 201 and UNIV 100 classes regarding accounting as a career continuing these efforts and expanding outreach to incoming UL Freshmen, area high schools and SLCC (community college) <i>Ongoing</i></p> <p>3b. Continue incorporating real life examples in ACCT 201 and ACCT 202. <i>Ongoing</i></p> <p>3c. Began recruiting high school and college students to major in accounting; Examples of recruiting efforts: Videos & power point presentation to Acadiana High Business students at the Annual Accounting Day; distribute t-shirts promoting accounting to incoming freshmen at Preview Day as well as to potential accounting majors at area high schools. <i>Explore possibilities to expanded our outreach to area high schools in surrounding parishes; e.g., Crowley High, Beau Chenes High, Northwest High, Breaux Bridge High, Lafayette High School. Ongoing</i></p>

	<p>3d. Accounting major/careers informational presentation on wall monitors in Moody Lobby. <i>Ongoing</i></p> <p>4e. Developing an e-brochure highlighting the accounting program at UL Lafayette and careers in accounting; Began Fall 2014 Incorporated in 201 and 202 text as well as on department website ?</p>
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***Imperative 2: Recruit, develop and retain qualified faculty recognized for innovation, impact and engagement in teaching, research, and service
(College imperative 2 as well as University imperatives 1, 2, 3, 4, & 6).***

(Previous version) Imperative 2: Recruit and retain qualified students and faculty.

ACTION PLANS	PROGRESS-TO-DATE
2.1 Promote faculty research activities which lead to journal publications and other intellectual contributions	
<p>1. Encourage faculty publication in peer-reviewed academic and professional journals</p> <p>2. Secure resources to support research including computing capabilities, databases, etc.</p>	<p>1a. Continue discussion with each faculty member at the beginning of each calendar year concerning his/her research and professional developments goals for the next year. <i>Ongoing</i></p> <p>1b. Monetary awards for research currently under discussion at MCOBA level. Accounting Department monetary awards for research currently under discussion. <i>Ongoing</i></p> <p>1c. Development of department list of peer reviewed journals that align with our mission, outcomes and strategies; <i>Ongoing</i></p> <p>2a. Each faculty member provided with workstation in his/her office with internet service, statistical, spreadsheet and other software for research. <i>As of Spring 2015, 100% of all faculty, including new hires, have new printers and 100% of faculty have new computers with remaining faculty receiving refurbished computers until funds are available for new computers. The next equipment replacement cycle is in 2016. Ongoing</i></p> <p>2b. Continue subscription of electronic databases; e.g, e-IFRS, FASB codification, CCH Tax Service. <i>Ongoing</i></p> <p>2c. Work with College to ensure continuance of S&P Research Insight (Compustat) database. <i>Ongoing</i></p>

<p>3. Work with appropriate UL Lafayette Dupre Library personnel to improve accounting holdings in the library.</p>	<p>2d. Utilize discretionary funding for additional faculty research support such as payment of submission fees, funding to attend academic and/or professional conferences, etc. <i>Ongoing</i></p> <p>2e. Increase use of graduate assistants for research support. Two graduate assistantships are given to graduate students in the accounting masters program. <i>Ongoing</i></p> <p>3a. Faculty member in the Department continues to liaise with a specific member of the library to ensure effective and efficient administration of library funds allocated to the department. <i>Ongoing</i></p>
<p>2.2 Support professional development through participation in regional and national academic and professional activities.</p>	
<p>1. Provide travel funding for faculty participation at regional and national academic and professional conferences.</p> <p>2. Encourage faculty to serve on academic and professional committees and governing boards.</p> <p>3. Encourage faculty to conduct and attend Continuing Professional Education courses.</p>	<p>1a. Utilization of internally generated funds to fully fund faculty travel to regional and national academic and professional conferences as well as travel necessitated by participation on academic and professional boards/committees. <i>Ongoing</i></p> <p>1b. Use of internally generated funds to support student and faculty involvement in Beta Alpha Psi and IMA regional and national meetings. <i>Ongoing</i></p> <p>1c. Update Department Travel Policy so that funds are distributed equitably to all Department faculty. <i>(Completed in Fall 2013)</i></p> <p>2a. Faculty serve on journal review boards & editorial staffs; e.g., <i>Journal of Accountancy, Journal of Legal, Ethical, & Regulatory Issues</i>. <i>Ongoing</i></p> <p>2b. Fund dues/fees for academic and professional organizations for participating faculty. <i>Ongoing</i></p> <p>2c. Faculty serve as ad hoc reviewers for academic and professional conferences; ongoing</p> <p>3a. Fund CPE courses for faculty <i>Ongoing</i></p> <p>3b. Developing CPE opportunities for area professionals based on their needs. <i>Ongoing</i></p> <p>3c. Participation in State of LA ethics, sexual harassment, and Clery Act training sessions. <i>Ongoing</i></p>
<p>2.3 Encourage faculty service to the University, the College, the Department, and the profession.</p>	
<p>1. Volunteer faculty to serve on College boards/committees</p>	<p>1a. One or more Accounting faculty serve on all College committees. <i>Ongoing</i></p> <p>1b. Established department committee structure in such a way that all faculty served on one or more committees. <i>Ongoing</i></p>

<p>2. Monitor faculty service to University, College, and Department Committees as part of the annual merit evaluation process</p> <p>3. Fund faculty travel to attend meetings of academic and professional organizations</p> <p>4. Recognize faculty for service accomplishments</p>	<p>2a. Discuss with each faculty member their past year's service activities as well as the planned service activities for the upcoming calendar year as part of the annual merit evaluation process in January. <i>Ongoing</i></p> <p>3a. Utilization of internally generated funds to fund faculty travel to regional and national academic and professional conferences as well as travel necessitated by participation on academic and professional boards/committees in accordance with Department Travel Guidelines. <i>Ongoing</i></p> <p>4a. Exploring viable methods for faculty recognition. <i>Working with the College to award task-oriented professorships in recognition of significant service contributions. Four accounting faculty receive task-oriented professorships in Fall 2013. Exploring faculty rendition through the departmental research and teaching awards. Ongoing</i></p> <p>4b. Encourage all faculty to meet requirements and apply for University Outstanding Advisor Awards which are given each spring. <i>Ongoing</i></p>
2.4 Provide resources to enhance student learning.	
<p>1. Ensure the sufficiency of instructional resources and the availability of classroom technology to enhance learning environment</p> <p>2. Recruit and maintain a qualified and diverse faculty sufficient to provide stability and ongoing coverage of appropriate accounting topics.</p>	<p>1a. Majority of accounting classes conducted in classrooms with "smart" technology: e.g., document readers, computers with internet access,</p> <p>1b. Working with MCOBA IT Committee, the Dean, and the ISM Director/Assistant Director to establish an Accounting Lab; preliminary planning stages Fall 2012. White paper submitted Fall 2013. <i>Pending resource availability.</i></p> <p>1c. Created meta courses for ACCT 201/202 which include announcements, links to additional resources and practice quizzes. Began Spring 2014 and ongoing</p> <p>1d. Faculty-prepared supplements for ACCT 201/202 texts; began Fall 2013 and ongoing.</p> <p>1e. Faculty-prepared working papers and comprehensive case; ongoing</p> <p>1f. Provide student access to appropriate resources such as FASB Codification, Lacerte, H&R Block, Omni/Intelliconnect, Accounting Research Manager and QuickBooks; ongoing</p> <p>2a. Continued recruiting doctoral qualified faculty to fill available faculty lines. <i>Two new doctoral qualified faculty were successfully recruited in 2013; department will be recruiting an endowed chair to be hired Fall 2016.</i></p> <p>2b. Coordinate faculty recruiting, credentialing and screening with the Assistant Dean for Administration; a senior faculty member is assigned as the coordinator of recruiting for the Department. <i>Ongoing</i></p>

<p>3. Enhance student access to, as well as quality of, scheduling and career advising while ensuring faculty time and resources are optimally utilized.</p>	<p>3a. Maintain Moodle site to communicate pertinent curricula, career, and other information to accounting majors; a specific faculty member is charged with the responsibility of updating this site. <i>Ongoing</i></p> <p>3b. Monitor number of each faculty member's advisees to distribute advising load equitably; this allows each faculty member to spend a minimum of fifteen minutes during intensive advising with each advisee; <i>reviewed each semester before advising begins.</i></p> <p>3c. Advising for accounting majors begins a week before the rest of the college and university to allow flexibility in appointment scheduling as well as additional time for advising. <i>Ongoing</i></p> <p>3d. Average scores for the Department on the annual Fall advising survey are higher (better) than the averages for both the MCOBA and the University</p> <p>3e. Designate two faculty as freshman advisors to concentrate on meeting the advising needs of our Junior Division accounting majors. <i>Ongoing no longer done as of Summer 2015</i></p> <p>3f. Revised department website to include major requirements, critical course map, four year plan, etc. Spring 2014 and ongoing</p>
<p>4. Recruit and maintain a qualified and diverse body of accounting majors.</p>	<p>4a. Actively recruit new accounting majors. Began advertising on the Moody Lobby Monitors and presentations to ACCT 201 & UNIV 100 classes. Also, conducted annual Accounting Day (began Spring 2014) for high school students, attended Lafayette Parish Career Day and UL Lafayette Majors Fair (began Fall 2014), and made visits to area high schools. <i>Once begun, activities are ongoing; no longer presenting to UNIV 100 as of Fall 2015</i></p> <p>4b. Distribute t-shirts promoting accounting to incoming freshmen at Preview Day as well as to potential accounting majors at area high schools. Fall 2013</p> <p>4c. Established repeat rule for accounting majors to improve quality of accounting majors. <i>Enforcement appears to have increased the quality of our graduates. Ongoing</i></p> <p>4d. Participate with College in Ragin Business Week. Spring 2015</p>
<p>5. Ensure that faculty members are qualified according to AACSB and SACS standards</p>	<p>5a. Faculty qualification status assessed annually as part of merit evaluation process; strategies for maintaining qualification discussed as part of this process; all faculty required to complete a PQ worksheet documenting professional activities; actual workload form completed by each faculty member documents intellectual contributions <i>Ongoing</i></p> <p>5b. Incorporate the MCOBA Guidelines for Faculty Planning, Development, and Evaluation into the Department Guidelines. <i>Ongoing</i></p> <p>5c. In conjunction with the College, review and revise guidelines in response to new AACSB Standards. <i>Ongoing</i></p> <p>5d. New faculty qualifications evaluated during recruitment.</p>

Imperative 3 develop mutually beneficial relationships with the professional community and other external stakeholders (College imperative 3 and University imperatives 6 and 8)
(Previous version) Imperative 3: develop mutually beneficial relationships with the professional community and other external stakeholders.

ACTION PLANS	PROGRESS-TO-DATE
3.1 Partner with area accounting professionals and other stakeholders to develop mutually beneficial relationships.	
<p>1. Partner with area professionals (e.g., LCPA, COPAS) in the following areas:</p> <ul style="list-style-type: none"> • Organize continuous professional education seminars and conferences • Fund student Scholarships • Organize events and create opportunities for student-professional interaction. <p>2. Continue faculty representation within the local professional community.</p> <p>3. Establish a Department alumni database.</p>	<p>1a. Award 16-25 externally funded scholarships to accounting majors each year; three new scholarships added Fall 2011; two in Fall 2012; two in Spring 2013; three in Fall 2014. The department continues to seek additional scholarships for accounting majors. <i>Ongoing check on number of scholarships and when added; MS scholarship fall 2014; three first generation scholarships – 2 awarded in fall 2014 and one to begin fall 2015</i></p> <p>1b. Sponsor, with Acadiana Chapter of LCPA, an annual Speed Interviewing event which offers each participating student an opportunity to interview with many potential employers in one afternoon. <i>Ongoing</i></p> <p>1c. Area professionals regularly speak at meetings of Beta Alpha Psi and IMA/Accounting Society as well as service activities of each and field trips to area firms. <i>Ongoing</i></p> <p>2a. Continue exploring CPE opportunities including conducting joint CPE presentations and “lunch and learns” with area CPA firms. <i>Ongoing</i></p> <p>2b. Faculty membership in LCPA & on LCPA committees. <i>Ongoing</i></p> <p>2c. Participation of faculty in meetings of the Acadiana Chapter of LCPA, MCOBA CFO Roundtable, MCOBA Meet the CEO Series. <i>Ongoing</i></p> <p>2d. Part-time professional employment and consulting with area CPA Firms and businesses.</p> <p>3a. Database of accounting graduates created and is updated to include each succeeding semester’s graduates. Accounting graduate assistants periodically update this data base. <i>Ongoing</i></p> <p>3b. Conduct survey of alumni for program feedback and current career/employment status. Spring 2015</p>

<p>4. Develop a Department newsletter to be sent annually to alumni and friends of the department</p>	<p>4a. Department annual report produced each Spring. <i>Ongoing</i></p> <p>4b. Exploring feasibility of an electronic newsletter for distribution to alumni & supporters. <i>Ongoing</i></p>
<p>3.2 Provide career development opportunities for current and future leaders in the accounting profession</p>	
<p>Continue to work with the internship program within the Moody College of Business Administration to connect students with internship opportunities.</p> <p>1. Continue to work with UL Lafayette Career Services to provide students with placement assistance upon graduation.</p> <p>2. Encourage faculty to provide students with accurate and sufficient academic and career advice.</p> <p>3. Develop a formal Departmental information distribution system via various media to disseminate career-related information to students.</p>	<p>1a. Specific faculty member coordinates internships of accounting students. <i>Rotates every four to six semesters. Ongoing</i></p> <p>1b. Developed program to promote accounting internships in Spring 2013, the department continues to explore opportunities to increase the number of students doing internships <i>Ongoing</i></p> <p>1c. Post internship opportunities on Major's Moodle Page. Ongoing</p> <p>2a. Beta Alpha Psi and IMA sponsor a series of workshops for MCOBA students, particularly accounting majors, to help bridge the gap between student and professional; i.e., dining etiquette, resume workshop, interview tips workshop, <i>softskills workshop. Ongoing</i></p> <p>2b. Beta Alpha Psi assists the College in its efforts to help students make the transition to professional life; i.e., resume café, dress for success. <i>Ongoing</i></p> <p>2c. Work with Career Services to coordinate the above events <i>Ongoing</i></p> <p>3a. Accounting faculty score above average in University's annual survey of student advising satisfaction. <i>Ongoing</i></p> <p>3b. Faculty attend advising workshops sponsored by the college and the university. Ongoing</p> <p>3c. Accounting faculty often eligible for and receive University Academic Advising Awards. Ongoing</p> <p>4a. Established an Accounting Majors Moodle course on which career-related information including job opportunities is posted. <i>Completed in Fall 2014, Ongoing updates</i></p> <p>4b. Distribute information via Moody Hall Monitors. Ongoing</p> <p>4c. Distribute information via University MailServe</p>