

**COLUMBUS STATE UNIVERSITY
D. ABBOTT TURNER COLLEGE OF BUSINESS
DEPARTMENT OF FINANCIAL AND INFORMATION SYSTEMS**

**COMPREHENSIVE PROGRAM REVIEW SELF-STUDY
BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING**

November 1, 2005

EXECUTIVE SUMMARY FOR THE BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING

Major Findings of the Program's Quality and Productivity

The following outline indicates some of the program's major strengths, areas needing improvement, and recommendations for improvement. Supporting tables, figures and charts are available upon request.

1. Program Strengths:
 - a. General – AACSB accreditation, endowments
 - b. Teaching –
 - All instructors in the Accounting area have been deemed academically qualified by AACSB.
 - Intellectual contributions (details)
 - Numerous orientation activities are conducted by the university and college for new faculty to help with the teaching function.
 - The college offers generous travel allowances for faculty to present research in their areas of expertise at conferences. Attendance at conferences helps to keep faculty current in their fields and to create a publishing record.
 - The CSU students' averages in Accounting are at the national averages on the ETS Major Fields Exam.
 - Students had passing score in five of seven of the program outcomes. The highest Accounting program outcome scores in the college's Major-Specific Exit Exam was "Demonstrate a working knowledge of tax accounting."
 - c. Curriculum –
 - The Accounting curriculum shows a clear alignment with BBA program outcomes and the college mission.
 - Over the past several years, the college and the degrees within it have undergone intensive and extensive reviews (AACSB, SACS), which have produced continuous improvements in the curriculum.
 - Assessment is receiving increasing attention at the college, discipline, and course levels.
 - Very clear degree progress sheets in (1) hall display stands and Student Services Center (2) in the published and online catalogue, and (3) in the DATCOB Student Handbook. Very clear suggested Freshman, Sophomore, Junior and Senior 1st and 2nd semester schedules.
 - Very strong and increasing enrollment in required courses.
 - d. Students –
 - Enrollment in the Accounting area continues to grow. The number of part-time and full-time Accounting majors has steadily increased from 141 in Fall 2000 to 219 in Fall 2005, representing a 55% increase. Accounting degrees numbered 23 in 2001/2 and numbered 28 in 2004/5, representing a 22% increase.
 - Applications to the Accounting major are up 24% compared to this time last year (83 in Fall 2004 and 96 for Fall 2005.) With the status of the college enhanced through AACSB accreditation and with the large increase in personnel expected at Fort Benning, enrollment is expected to continue to increase in the Accounting major.
 - SAT scores for Accounting majors have declined slightly during the past four years due to decline in verbal scores. The verbal scores have decreased from 494 in 2001/2, to 479 in 2004/5. The math scores have remained relatively constant over this period just above the 500 mark. In 2004/5, the Accounting mean was 979, 8 points above the college mean.
 - While enrollment of Accounting majors continue to increase, GPAs for Accounting majors show some decreases. However there has been mild improvement between 2003/04 and 2004/5. However, Accounting majors have the second highest GPA in the College.
 - Business growth in Georgia is well documented and the need for students majoring in Accounting is significant. Our graduates are attractive to employers because so many of them work and have had a chance to immediately apply what they have learned.

- Enrollment and the number of Accounting degrees awarded is expected to continue to increase as we shrink the General Business major by strengthening the rigor of the General Business major.
2. Program Weaknesses:
- a. Teaching –
 - Increasing enrollment will put an additional strain on the college’s ability to offer a quality undergraduate business program unless additional faculty are hired.
 - Although more attention is beginning to be paid to assessment in particular courses, few direct assessment methods are being used.
 - Though passing score were exhibited in five of the seven Accounting program outcomes, the lowest scores in the Major-Specific Exit Exam included “Demonstrate a working knowledge of financial accounting”, and “Demonstrate a working knowledge of cost/managerial accounting.” The Accounting faculty will review the exam to make sure the questions have validity. Appropriate measures will be instituted to insure that content is covered in required major courses.
 - b. Curriculum –
 - Few direct methods available for program assessment.
 - Based upon best practices in other universities, program outcomes need to be reworked to become more assessable.
 - All core courses are taught every semester, but most electives only once a year.
 - c. Students –
 - Relatively few occasions for faculty to interact with students.
 - Lack of effective tracking of students after graduation.

List of Recommendations for Improving Program Quality

3. Program Improvements:
- a. Teaching –
 - Continue to improve the use of course-embedded assessment.
 - Hire additional terminal qualified faculty.
 - b. Curriculum –
 - While a few faculty are including direct, “authentic” assessment in their courses, more can be done. An expert who comes highly recommended by AACSB International (Kathryn Martell) has been invited to campus to guide the college in its assessment efforts. The assessment coordinator has also been gathering data involving practices and attitudes about assessment among the DATCOB faculty. He has made presentations to the faculty about assessment information acquired at conferences and seminars. Interviews with individual faculty will be completed by mid-October. A report of findings will be presented to the college, and an assessment plan will follow.
 - Accounting group will meet to review and restate program outcomes.
 - We are publishing when electives are taught (i.e. fall or spring).
 - c. Students –
 - Accounting faculty will work to further develop student organizations for Accounting majors.
 - Off-campus, informal gatherings involving students and faculty would help create stronger connections among them and enhance mentoring relationships.

List of Recommendations for Improving Program Productivity

- Enrollment and the number of Accounting degrees awarded is expected to continue increasing as we shrink the General Business major by strengthening the rigor of the General Business major.
- CSU is aggressively expanding dormitory space and aggressively recruiting students from the Atlanta area which should continue to increase the number of Accounting majors.
- DATCOB has established a partnership with CSU Student Services and Columbus Bank and Trust Co. to group business majors into a single dormitory designated as “Wall Street”. The group meets monthly with

select faculty and business leaders who take them on field trips, show them movies, hold “team building” exercises, etc. This is expected to increase the Accounting program productivity.

Additional college efforts to improve retention and graduation rates include:

- Requiring student participation in orientation for all new students prior to registration. Process involves curriculum specific session with DATCOB faculty.
- Maintaining advising holds as a primary strategy to make certain that students are making contact with faculty advisors. The DATCOB has protested the move by other colleges within the university to do away with advising holds. Advising holds may be removed only after the student has consulted with their faculty advisors (or in some cases, the professional staff of the Student Services Center) and been given guidance on course sequencing, scheduling, and degree completion progress.
- Revising and updating the college’s *Faculty/Staff Guidebook* (contains extensive information on advising).
- Providing advising training for new and returning faculty.
- Increasing staff of the Student Services Center.
- Providing extensive training for Student Services Center staff.
- Requiring faculty advisors or department chairs to contact students placed on academic probation.
- Sending letters from the Student Services Center to remind students about advising and registration timetables.
- Extending Student Services Center hours during advising and registration to accommodate non-traditional students’ needs.
- Giving each student a handbook specific to DATCOB.
- Updating the college’s Web page to provide course schedule information.
- Modifying the Return-from-Academic-Exclusion process to require advising sessions with college faculty in addition to the university’s Enrollment Services.
- Increasing interaction between students and faculty through student groups (Phi Beta Lambda, Student Advisory Council, Beta Gamma Sigma, AdFed, and Wall Street).

Conclusion about the Program’s Viability at CSU

The program is **Very Strong**, from the standpoint of quality in its teaching, curriculum, and students. The program has been growing significantly over the last several years in its numbers of applicants, majors, and degrees offered. SAT scores for Accounting majors have also been increasing over the last several years.

Program Improvement Plan

- Put International Business into the Junior core this year.
- Alignment of multi-section courses to assure that learning outcomes are being met in each course.
- Add at least one terminally qualified faculty member.

Summary Recommendation and Supporting Rationale

Results of the Accounting program review suggest that the program should be Enhanced or Expanded.

COMPREHENSIVE PROGRAM REVIEW DETAILED SELF-STUDY

BACHELOR OF BUSINESS ADMINISTRATION IN ACCOUNTING

I. Brief Program Overview

Accounting is one of the six BBA majors offered by the D. Abbott Turner College of Business (DATCOB) at Columbus State University (CSU) which was recently accredited by AACSB International, the Association for Advancement of Collegiate Colleges of Business. Only 27% of the business programs in the USA have achieved this mark of distinction. The enrollment trend of accounting majors for the past five years is up 75.4%. The numbers of degrees granted annually (fiscal year) by this program over the last five years is up 50%. This major is in compliance with the mission of CSU and DATCOB as outlined in section II below. Given the quality of the program, and the strong potential for continued growth in student enrollment in the program, it is recommended that the BBA degree in Accounting be expanded. This recommendation is made based on the quality of the Accounting program's curriculum and faculty, the program's productivity and cost efficiency, and on the strong potential for continued growth in demand for the program's graduates.

II. A. The Quality of Teaching Supporting the Program

Explain how good teaching is assessed and rewarded: Faculty members in the Accounting major are evaluated on teaching each year as part of their annual evaluation. In fact teaching is at the top of the evaluation criteria in these reviews. Teaching forms a major part of faculty raises, teaching awards, and promotion, tenure, and post-tenure decisions.

The assessment of teaching at this point is comprised primarily of student evaluations of faculty and of the portfolios faculty create containing evidence of their assignments, preparation, grading practices, professional development, and other examples of conscientious performance.

Explain how good advising is assessed and rewarded: As part of the annual evaluation, faculty members and the college administration review the importance of advising and go over any issues that may have arisen in the past year with regard to advising. Good advising is rewarded as part of the overall teaching evaluation. Advising training is afforded to faculty primarily through the Student Services Center. The Student Services Center's *DATCOB Student Handbook* is the primary resource for advising information.

Describe opportunities for interaction that occur between faculty and students outside the classroom.

Accounting faculty interact with students in the Wall Street Learning Community, the Business Students Advisory Council (BSAC), Beta Gamma Sigma, Phi Beta Lambda, Business Week Luncheon, and AdFed. The Wall Street Learning Community plans to visit Wall Street in New York City this year, affording additional opportunities for interaction.

Indicate the availability of tutoring. From a university standpoint, tutoring takes place primarily through University College and involves essentially the first two years of a student's coursework. Tutoring by instructors in the Accounting major takes place primarily in faculty offices during posted office hours or by appointment. There are also two graduate assistants available at regular office hours to assist students with coursework.

Describe opportunities for internships, service-learning, practica, study abroad, and career planning and placement. The university and the college continue to enhance their offerings to students in these important areas. Accounting majors take part, for example, in an expanding array of study abroad opportunities through the Center for International Education (CIE) and through programs co-sponsored by the college and the CIE. This past Maymester, DATCOB students took part in a trip to Brazil to study management practices. The college has also focused increased attention on internships and has identified an internship coordinator. Career planning and placement has also received attention through the efforts of the university's Career Center. The Career Center caters directly to business students by presenting seminars in the our classrooms on topics ranging from interviewing skills to online recruiting techniques. Local employers set up recruiting stations in the lobby of our building on a regular basis, many of our stakeholders take advantage of this opportunity to directly reach students.

Describe methods to be pursued for program improvement. The Accounting faculty will continue to explore ways to increase interaction with students, such as developing a accounting-specific student organization.

The quality of teaching supporting the program is judged to be very strong.

II. B. The Quality of the Curriculum Supporting the Program

Describe the relationship between the program’s curriculum and its outcomes. The Accounting curriculum meets the general core curriculum proposed by the University and the standards of the College of Business set by AACSB. Core courses address or integrate the specific issues specified by AACSB: Global (ECON 2106, Macroeconomics; BUSA 3135, International Business); Ethical, Legal and Regulatory (BUSA 2106, The Environment of Business); Political (POLS 1101, American Government); Social (SOCI 1101, Introduction to Sociology); Technological (BUSA 3115, Stat Analysis for Business Decision, CISM 2106, 3115 Info Technology Management) and Demographic Diversity, Multiculturalism (MGMT 3115, Management/Organizational Behavior), and Environmental issues through six (or seven) credit hours of natural science courses. The Accounting major is one that challenges students to think across disciplines because it is broad in nature. Such diversity is present from Area F through area H, the major course requirements. (ACCT, FINC, MGMT, BUSA, MKTG courses are required). Methods to be pursued for program improvement are the same for other majors: a continued process of reviewing the curriculum, feedback from graduates through surveys intended to reconcile our instruction here and their needs at the work place. The table on the following page depicts the integration among the college’s mission, BBA outcomes, and program outcomes. It also shows methods by which the college assesses accomplishment of mission goals and program outcomes.

Explain how diversity, multiculturalism, and international perspectives are included in the program; indicate how technological skills are incorporated into the program of study. The following table lists courses required of all majors. The degrees of course coverage for several perspectives important to business education are indicated.

	Ethical Issues	Global Issues	Political Influence	Social Influence	Legal and Regulatory Influence	Environmental Influence	Technological Influence	Demographic Diversity
Undergraduate Required Courses								
Principles of Accounting 1 ACCT 2101	H	L	L	L	H		H	
Principles of Accounting 2 ACCT 2102	L	L	L	L	H	L	H	
Principles of Macroeconomics ECON 2105	L	H	H	H	H	L	L	L
Principles of Microeconomics ECON 2106		H	H	L	H		L	H
The Environment of Business BUSA 2106	H	L	L	H	H	L	L	L
Intro. to Comp. Info. Systems CISM 2105*	L				L		H	
Statistical App of Bus Decisions BUSA 3111*	H	H	H	H	H	L	L	
Managerial Finance FINC 3105	L	H	H	L	H	L	L	
Principles of Info. Tech. Management CISM 3115	H	L	H	H	H	H	H	L
Management & Org Behavior MGMT 3115	H	H	L	L	H	H	L	H
Production & Operations MGMT 3125*	H	H	L	L	H	H	H	
Principles of Marketing MKTG 3115	H	H	L	H	H	H	L	H
Strategic Management BUSA 4185	H	H	H	H	H	H	H	H
L - Low Degree of Emphasis (less than 2 hours)								
H - High Degree of Emphasis (2 hours or more)								

***Starting in Fall 2005, CISM 2105 in Area F will be changed to CISM 2115, Computer Applications in Business. In addition, BUSA 3111 and MGMT 3125 will no longer be required in Area G. Courses added to Area G include BUSA 3115 (new course, Quantitative Analysis for Business Decisions) and BUSA 3135 (International Business.)**

Technological issues facing business are presented in several courses in the business curriculum. In the University Core business majors take Introduction to Computer Information Systems (CISM 2105) which introduces our students to computers in the workplace. In the College Core, more advanced technology issues are presented in Principles of Information Technology Management (CISM 3115). The importance of technology as a tool for business is reinforced in Management and Organizational Behavior (MGMT 3115), Strategic Management (BUSA 4185) and Principles of Marketing (MKTG 3115), in which students use technology to analyze case data and prepare reports and presentations. Strategic Management uses a spreadsheet-based Management simulation that accounts for 35% of the course grade.

In AREA E of the University Core Curriculum students take a world cultures course that deals with global cultural differences. Issues of demographic diversity are also presented in at least three other courses in the University Core and College Core curricula. In Microeconomic Principles (ECON 2106) students look at demographic diversity as it relates to the labor market. Additional topics are included in the Management and Organizational Behavior (MGMT 3115) and Principles of Marketing (MKTG 3115) courses.

Describe methods to be pursued for program improvement. The table on the following pages shows the metrics employed by the college of business and its various discipline groups to assess achievement of mission goals. Additional emphasis will be placed upon these metrics, and additional course-embedded metrics added, to enhance program assessment.

The quality of the curriculum supporting the program is judged to be very strong.

II C. Selectivity, Academic Achievement, and Satisfaction of Students in the Program

DATCOB SAT Scores 2001-2005					
		2001/2	2002/3	2003/4	2004/5
Sat Verbal	ACCT	494	504	484	479
	CISM	467	468	476	477
	FINC	487	479	477	483
	GENBUS	492	490	493	495
	MGMT	469	478	481	485
	MKTG	<u>487</u>	<u>489</u>	<u>489</u>	<u>482</u>
	<i>Means</i>	483	485	483	484
Sat Math	ACCT	506	511	503	500
	CISM	472	476	471	472
	FINC	488	475	492	500
	GENBUS	486	484	485	489
	MGMT	462	462	474	486
	MKTG	<u>473</u>	<u>468</u>	<u>472</u>	<u>473</u>
	<i>Means</i>	481	479	483	487

As the table shows, SAT scores for Accounting majors have steadily increased during the past three years. The verbal scores have increased from 479 in 2002/3, which was 5 points below the college mean, to 483 in 2004/5, which is one point below the mean. The math scores show a similar trend: In 2002/3, the Accounting majors' math SAT mean was 475, which was 4 points below the college mean. In 2004/5, the Accounting mean was 500, thirteen points above the college mean.

DATCOB GPAs by Discipline				
	2001/2	2002/3	2003/4	2004/5
ACCT	2.91	2.91	2.72	2.77
CISM	2.65	2.52	2.51	2.57
FINC	2.78	2.74	2.73	2.82
GENBUSA	2.58	2.6	2.48	2.62
MGMT	2.62	2.65	2.63	2.56
MKTG	2.56	2.52	2.55	2.53
COMBINED	2.66	2.64	2.58	2.63

The GPAs for Accounting majors is above the combined means for all the disciplines. The accounting means also shows stability between years and across the years being reported.

Our mission notwithstanding, both the university and the college are committed to increasing student retention rates. The university has recently adopted a program called Freshman Year Experience, and plans are underway to open a university advising center this semester. The college is also committed to the continuous improvement of advising. We are convinced that the best retention strategy for capable students is to provide high levels of faculty involvement, which is accomplished in large part by providing and requiring regular, competent advising. Improving our advising process has been a major emphasis of the college's retention efforts.

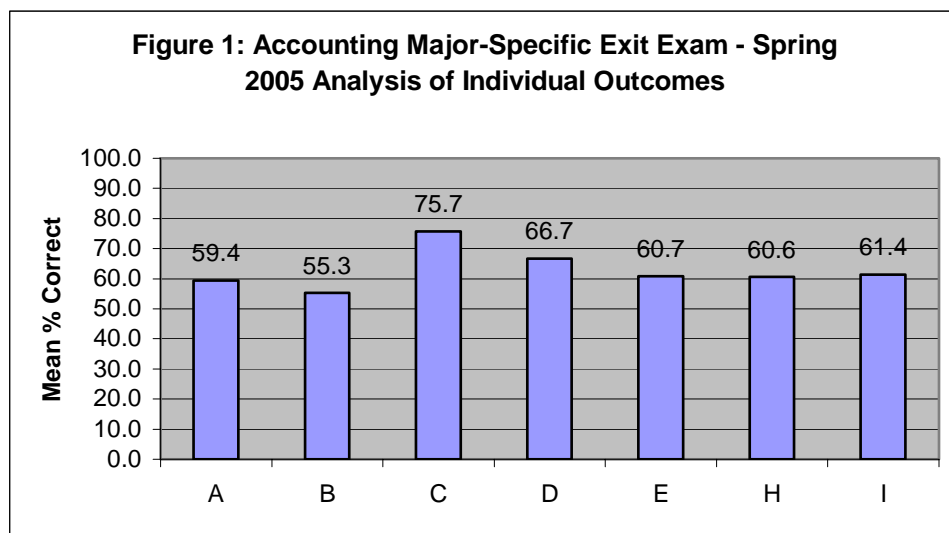
Additional college efforts to improve retention and graduation rates include:

- Requiring student participation in orientation for all new students prior to registration. Process involves curriculum specific session with DATCOB faculty.
- Maintaining advising holds as a primary strategy to make certain that students are making contact with faculty advisors. The DATCOB has protested the move by other colleges within the university to do away with advising holds. Advising holds may be removed only after the student has consulted with their faculty advisors (or in some cases, the professional staff of the Student Services Center) and been given guidance on course sequencing, scheduling, and degree completion progress.
- Revising and updating the college's *Faculty/Staff Guidebook* (contains extensive information on advising).
- Providing advising training for new and returning faculty.
- Increasing staff of the Student Services Center.
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- Requiring faculty advisors or department chairs to contact students placed on academic probation.
- Sending letters from the Student Services Center to remind students about advising and registration timetables.
- Extending Student Services Center hours during advising and registration to accommodate non-traditional students' needs.
- Giving each student a handbook specific to DATCOB.
- Updating the college's Web page to provide course schedule information.
- Modifying the Return-from-Academic-Exclusion process to require advising sessions with college faculty in addition to the university's Enrollment Services.
- Increasing interaction between students and faculty through student groups (Phi Beta Lambda, Student Advisory Council, Beta Gamma Sigma, AdFed, and Wall Street).

Describe student learning, satisfaction and evidence of success in meeting student needs and learning outcomes as reflected by major field assessment. The following table shows results of the ETS Business Field Test. In 2003, 2004, and 2005 students in the college scored above the national average in the area of Accounting. The low overall scores in the area of accounting is the result of the test being taken by all business majors, a majority of which have taken only one course in accounting.

Table 1					
Comparison of CSU to National Averages on ETS Business Field Test					
	CSU Test Statistics			National Test Statistics	
	2005	2004	2003	2004	2003
Mean Score (Range 120-200)	154.4	151.2	154.7	152.5	152.7
Standard Deviation	12	11.2	12.3	13.7	13.9
No. of Responses	103	123	102	80044	24715
Accounting (Mean % Correct)	44.1%	41.0%	46.5%	44.6%	44.6%
Economics	42.5%	39.6%	42.4%	42.8%	43.2%
Management	63.7%	61.2%	62.7%	57.1%	57.6%
Quantitative Methods	60.0%	55.8%	59.7%	56.6%	56.7%
Finance	36.8%	34.2%	37.6%	36.4%	36.6%
Marketing	51.8%	50.3%	51.9%	46.8%	47.3%
Legal/Social Environment	52.6%	52.0%	53.8%	49.8%	49.8%
International Issues	42.2%	42.6%	42.0%	44.3%	44.6%

The college of business also assesses student learning through its own Major-Specific Exit Exam. Faculty in the disciplines meet periodically to review the exam for content validity. The following table shows the results for the Accounting discipline. Learning outcomes are listed below:



Outcomes F and G are addressed through project work and in-class assignments.

ACCOUNTING OUTCOMES: Students completing the Accounting program should be prepared to:

- Demonstrate a working knowledge of financial accounting.
- Demonstrate a working knowledge of cost/managerial accounting.
- Demonstrate a working knowledge of tax accounting.
- Demonstrate a working knowledge of accounting information systems.
- Demonstrate a working knowledge of auditing.
- Apply computer technology within the context of the field of accounting.
- Demonstrate effective interpersonal and communication skills.
- Apply critical decision-making analysis to accounting issues.
- Recognize accounting issues involving actual or potential ethical conflict and likely avenues of resolutions of these conflicts.

Describe methods to be pursued for program improvement. The Accounting faculty will continue to review student achievement on the assessment measures currently being used and also to focus more on course-embedded assessment measures in efforts coordinated at the college level.

Enrollment increases Fall 2004 - Fall 2005

Applications Received	For Fall 2004	For Fall 2005	% Change
Accounting	83	96	23.91%
CISM	46	57	15.66%
Finance	29	34	17.24%
General Business	163	103	-36.81%
Management	101	171	69.31%
Marketing	65	128	96.92%
MBA	19	21	10.53%

The selectivity of students in the program is judged to be satisfactory while the academic achievement and satisfaction of students in the program is judged to be very strong.

II. D. Quality of the Faculty Supporting the Program

Describe the Adequacy of faculty and Staff to support the program. The Accounting faculty consists of 3 full-time faculty positions. Historically, this has allowed sufficient course coverage to offer day and night sections of all required courses for the major, at least once per year. As of 2004, all faculty in the program had either PhDs or DBAs in an appropriate field. As table IID1 indicates, all of the faculty, teaching in the area of accounting, are academically qualified.

Describe the support provided for faculty development. The College of Business provides internal faculty development funds for each faculty member. These funds may be used for research materials and software, academic travel, and publication costs associated with accepted peer-reviewed articles. In addition, the University offers competitive faculty development grants, which may be used for various types of faculty development.

Show faculty diversity and credentials. The faculty shown in table IID1 consists of one US/Caucasian male, one US/Caucasian female, and one Indian male and one Egyptian male. All faculty have PhD/DBA degrees from quality institutions, and maintain their qualifications through their academic publications, as highlighted in table IID1.

Describe how part-time faculty are integrated into the program

Part-time faculty use is minimal. However, when a part-time faculty member is used, they will be assigned a mentor, to assist them in providing quality instruction.

Describe methods to be pursued for program improvement.

Assessment is used, at both the course and program level to determine the adequacy of instruction, and to enhance program quality. Student surveys of teaching quality, standardized assessment testing, and alumni surveys are used for this purpose.

Accounting														
Name	Rank	Year of Hire	Primary Teaching Area	Teaching Load 2002	Highest Degree/School	Year of Degree	Major/Minor, or Concentration	# Ref. Journals	# Proceedings	# Presentations	# Other	# Total I.C.	AACSB Category	Qualification
Carter	Associate	1988	Accounting	9	DBA/Mississippi St	1998	Accounting	2	7	2	0	11	1	AQ
Hogan	Associate	2001	CISM	9	PhD/U of Texas	1994	Accounting	13	21	2	2	38		AQ
Jones	Associate	2003	Accounting	9	DBA/Mississippi St	1994	Accounting/Finance	8	0	9	0	17	1	AQ
Kettering	Professor	1986	Accounting	9	DBA/Louisiana Tech	1977	Accounting/Finance	4	14	5	0	23	1	AQ
Lang	Assistant	2004	Accounting	9	PhD/Auburn	2004	Management/MIS	1	2	0	1	4	1	AQ
Totals								28	44	18	3	93		

The quality of the faculty supporting the program is judged to be very strong.

II E The quality of facilities and equipment supporting the program.

Describe the condition and adequacy of available space.

In May 2003, the college moved to a new Center for Commerce and Technology that houses the university Computer Information and Networking Services Department (CINS), the Department of Computer Science, and the D. Abbott Turner College of Business. The accounting program has sufficient space and resources within this building to fulfill the needs of the program.

The College of Business occupies approximately half the square footage of the Center for Commerce and Technology, with classrooms and offices on the second and third floors. Several different layouts accommodate various modes of classroom presentation. On the second floor are four large classrooms, as well as the department offices, dean's office, and MBA program director's office. Three of the classrooms are 1260-square-foot lecture halls, with seating for 76 students. The fourth classroom, a theater-style, 728-square-foot auditorium with seating for 105, provides the college the ability to host special presentations. All facilities have rear-screen-projection rooms.

On the third floor are six classrooms and 26 faculty offices. Four of the classrooms are large, 672-square-foot (40-seat) classrooms, and the remaining two are 528-square-foot (32-seat) classrooms. The private faculty offices all measure over 100 sq. ft. The classrooms are equipped with state-of-the-art instructional technology, facilitating a variety of teaching styles. All classrooms have marker boards, installed data/video projectors, instructor's stations with computer and VCR, and auxiliary inputs. A master control system allows toggling of power for all devices. Sound systems for voice amplification and program enhancements are installed in the auditorium and lecture halls.

Describe the condition and adequacy of technology labs, equipment and library resources.

CSU Library Resources

The CSU Simon Schwob Memorial Library is an integral part of the educational programs of the university. Its mission is to support the university's curricular, research, cultural, and community service objectives. The library's collections statistics are as follows:

- Number of bound volumes approaching 400,000,
- Over 1,400 periodical subscriptions,
- Over 400,000 microforms,
- Close to 9,000 audiovisual items.

Since 1995, CSU libraries have had access to GALILEO (Georgia Library Learning Online), a statewide collection of electronic databases that began as a University System of Georgia project and has now expanded to provide access to public, private academic, technical college, and K-12 libraries. GALILEO offers a wealth of resources to Georgia libraries and serves as a model of excellence for other states to emulate. It provides the following:

- Access to over 263 electronic resources, most of which are databases (some full-text, some citations/abstracts).
- Access to 8,741 full-text, business-related journals.
- Remote access from off-campus via a password for currently enrolled CSU students and currently employed faculty and staff.
- Improvement of the Interlibrary Loan program by provision of fax machines, Ariel software (which allows libraries to scan journal articles and email them to each other), payment of shipping charges for all ILL within the University System of Georgia (via UPS 2-day delivery).
- Purchase of Voyager (integrated library system) software for all 34 libraries in the University System, standardizing the operation and appearance of all USG library online catalogs.
- Payment to develop a union catalog to contain all of the records of USG libraries, as well as other libraries in the state (still under development).
- Payment to develop a universal borrowing program to allow unmediated Interlibrary Loan via computer by USG students, faculty and staff. NOTE: While this product is still in development, one aspect of it has been implemented. Students can borrow books in person from other USG libraries by presenting a valid ID card from their institution.

Other resources, services and facilities of the CSU libraries include:

- A selective federal depository collection of approximately 137,000 volumes.
- The CSU Archives, which collects materials related to the history of Columbus State University as well as the history of the City of Columbus and the surrounding area, and contains approximately 1,000 linear feet of manuscripts (including business records for a couple of local textile mills).
- Subscription to JSTOR's Arts and Sciences I Collection, which provides full-text access to back files of 119 journals, with coverage going back to volume 1 of each title; of these 119 journals, 22 are related to business.
- An Information Commons, located in the Reference Area, which provides one-stop information shopping for students. In this area, students can do word processing and email as well as information retrieval; library and computer assistance is available.
- The ETC (Educational Technology Center) which contains listening stations (accommodating LP, CD and cassette formats); videocassette and DVD players; networked computers connected to a color printer, a laser printer, a scanner and a CD burner; photocopiers and microform reader-printers.
- Ten full-time and three part-time librarians along with 16 other professional and clerical support staff.
- A library liaison program, which assigns librarians to various colleges and departments around campus. The library liaison works with faculty on the development of relevant library assignments, teaches subject-specific library classes for faculty and consults with faculty on acquisitions.
- An efficient Interlibrary Loan service which can frequently acquire materials for students and faculty in a few days; borrowing within the University System of Georgia is free for students and faculty; students pay for charges for out-of-system loans; faculty charges are covered by the library.
- Access to nearly 50 million bibliographic records in the OCLC database (this access assists with cataloging and ILL activities).
- Open stacks (with the exception of Archives and Reserve Materials) to provide maximum access to materials.
- Over 85,000 square feet of space in the main library and the capacity to seat 700 users.
- Twenty group and 12 faculty study rooms for collaborative learning.

Instructional Technology Services

Instructional Technology Services (ITS) is a unit of the CSU libraries and is located in the basement of the main library. ITS is responsible for providing campus-wide technical support for a variety of instructional modalities ranging from asynchronous courses using WebCT to traditional classroom settings requiring the development of specialized graphics. Other services provided by ITS include:

- Maintenance of computer projection and other AV equipment for campus-wide use
- Circulation of laptop computers and data projectors to faculty to make conference presentations
- Training and instruction in the use of instructional software and AV equipment
- Operation of a Faculty Multimedia Lab, where faculty can receive one-on-one instruction in the development of instructional materials and processes
- Design of electronic classrooms. NOTE: ITS was very involved in the design of classrooms for the new Center for Commerce and Technology, new home of the DATCOB
- Delivery of AV and computer equipment to classrooms across campus (when such equipment is not installed in the classroom)

Specific ITS services used by DATCOB faculty include:

- Assistance with the development of WebCT courses
- Access to portable systems for conferences
- Maintenance of installed classroom equipment
- General graphic development and support
- Satellite downlinks for teleconferences
- Campus broadband for distribution of satellite and cable programs and some campus events
- Library support services for distance learners
- Equipment and AV purchase recommendations

Describe methods to be pursued for program improvement. The D. Abbott College of Business has a resource management process in place, to ensure continued improvement in the resources available to the program.

The quality of the facilities and equipment is judged to be very strong.

II F The quality of research and scholarship supporting the program

Explain how faculty involve students in research.

In the past, faculty have identified promising student papers, cases and so forth, and have encouraged the students to submit these works for presentation or publication. One graduate student paper won a best paper award in 2002. In addition, the Students in Free Enterprise student group annually engages in a student project.

Describe how faculty research relates to the program mission

Several faculty have published papers that relate directly or indirectly to the program mission. The table below highlights some specific research projects that support the mission.

Mission Emphasis	Sample Faculty Research Activities
“Promote an understanding of the diverse cultural and international environment of business decision-making.”	<ul style="list-style-type: none"> • Jones researched and published current opportunities for international accounting, highlighting the cultural influences on accounting systems. • Hogan created a study abroad opportunity for his students to study American and Brazilian businesses. Comparisons were drawn between companies whose offices were visited in both countries.
“We apply the concepts we teach to serve our stakeholders interests.”	<ul style="list-style-type: none"> • Kettering researched accounting for quality with nonfinancial measures, which is a simple no-cost program for small firms. • Hogan published his findings on communication along the supply chain, particularly in regards to investments in information technology.
“We examine the ethical and social responsibilities of business.”	<ul style="list-style-type: none"> • Kettering presented his research on the teaching of ethics in the principles of finance course to the Academy of Economics and Finance.
“Emphasize applied and instructional scholarly activities that enhance teaching and student learning.”	<ul style="list-style-type: none"> • Jones published her findings on service as the third element in faculty merit review systems. • Jones presented information regarding the use of group work versus lecture in teaching accounting principles to the Society of Business, Industry and Economics.

Describe mentoring and professional development activities for faculty.

New faculty are all assigned a more senior member of the faculty to be their mentor, preferably someone in their own area when possible. The college of business provides each faculty member with funding each year, to engage in professional development activities such as research, conferences and publications. In addition, the University has competitive faculty development grants, which may be applied for on a quarterly basis, and may cover a portion of the cost of developmental activities.

List faculty publications, papers given and public lectures

The faculty serving the accounting degree program had a total of ____ publications over a five year period, 22 of which were refereed journal articles. See table IID1 for a detailed breakdown.

The quality of research and scholarship supporting the program is judged to be satisfactory.

II G. Describe projects completed and outcomes which contribute to the program, department, college, institution community and/or region.

Faculty in the Accounting program participate in various projects in the community. These include:

Carter:

- Member Board of Directors of Brookstone School (2002-present)
- Chair of Programs Committee, Brookstone School (2003-present)
- BPA Athletic Program Chair, Brookstone School (2000-2002)
- Phenix City Girls Softball, Board of Directors and Treasurer, 1996-1999

Hogan:

- Served as Judge, in the 2001 Better Business Bureau's Torch Award for Business Ethics.
- Served as Judge, in the 2002 Better Business Bureau's Torch Award for Business Ethics, (See letter in Appendix B for Service)
- Served as grants coordinator during 2004 to help raise funds for the Greater Columbus Georgia Chamber of Commerce (See letter in Appendix B for Service)
- Performed research for the West Point Development Authority to assist in increasing downtown business (2004)

Jones:**Seminar Instructor**

Taught Accounting for Non-accountants through continuing education at Auburn University Montgomery, 1998.

Instructor on accounting topics for seminar series for Small Business Owners and Potential Owners in Greenville, Clarksdale, and Cleveland, MS, 1995-1998.

Kettering:

Institute of Management Accountants Board of Directors

Lang:

Co-Chair for "Business Week" scheduled for Spring 2005

Describe methods to be pursued for program improvement

The university and the college of business support faculty involvement in projects involving the local business community. Section 126 of the Faculty Handbook provides the university's policy concerning outside paid and unpaid faculty activities. The university encourages faculty members to lend their professional expertise through public service to the community, state, and region. The university further recognizes that compensation from external employing organizations is appropriate and mutually beneficial both to the faculty member and to the employer. Outside activities must receive prior approval by the dean as required by the "Request for Approval of Compensation for Professional Services by External Organizations" form located in Appendix IIIIn of the Faculty Handbook. Unpaid activities are reported through the annual review process. Advance approval is required only when the activity requires faculty absence from teaching, advising, university service commitments or scholarly activity productivity.

This dimension of the program is judged to be satisfactory.

II H. Program Honors & Awards

Identify the formal honors, awards, high rankings, citations of excellence, accreditations, positive external reviews, etc. that this degree program has received over the last seven years. In April, 2003, the D. Abbott Turner College of Business received full accreditation by AACSB International, the Association for Advancement of Collegiate Colleges of Business. Only 27% of the business programs in the United States have achieved this mark of distinction.

This dimension of the program is judged to be very strong.

II I. Exceptional Achievements & Honors of the Program's Students, Graduates, & Faculty. Our students continue to participate in various societies and activities, including Phi Kappa Phi, and Beta Gamma Sigma

This dimension of the program is judged to be satisfactory.

II J. General success of the program's graduates. In 2003, the D. Abbott Turner College solicited business cards from our alumni to display in a "Wall of Fame" in our new building. This produced cards from top managers of most of the companies in our area and many top level managers from Fortune 500 companies and companies listed on the New York stock exchange.

This dimension of the program is judged to be above average.

II K. Stakeholder satisfaction with the program. A major portion of our recent CSU capital campaign that raised 87 million dollars came from DATCOB alumni. The chairman of the capital campaign was one of our alumni. DATCOB has an advisory board, which consists of an impressive array of participation from the local corporations – at the CEO level. Although we could benefit from an increase in the volume of their feedback, their visibility provides a boost to the overall program. For example, they recently met with the students at a college forum.

This dimension of the program is judged to be very strong.

II L. Program's responsiveness to change and improvement. The most significant improvement within the last seven years has been a marked improvement in the physical facilities of the school. The new building offers a home to the students, they can gather together at a common, convenient location, and focus on learning. Additionally, the building is equipped with classroom multimedia facilities of the latest type, offering technological pedagogical support to teachers, thus enhancing the student's learning experience. In response to turnover, new faculty have been hired in a timely manner. New positions have been created to cater to the growing popularity of our courses.

The faculty has undergone rigorous program evaluations multiple times in the last seven years, due to the double (and recurring) accreditation requirements of AACSB as well as SACS. This means that faculty have had the opportunity to review and improve the program as well as their individual activities every year.

The Accounting curriculum has been revised recently and is continuously reviewed by the faculty. This is in line with the changing business landscape. For example, a new course in Risk and Insurance has been added to the curriculum.

This dimension of the program is judged to be very strong.

An alumni database could improve the feedback of our graduates, especially in receiving information on the skills that they feel are needed by a DATCOB graduate upon entering the job market. Their feedback would make us more aware of and thus more responsive to employee requirements.

III. Summary Findings of the Program's Overall Productivity The programs overall productivity is judged to be very strong.

- Enrollment in the Accounting area continues to grow. The number of part-time and full-time Accounting majors has steadily increased from 61 in Fall 2000 to 114 in Fall 2005, representing a 75.4% increase. Accounting degrees numbered 16 in 2001/2 but numbered 24 in 2004/5, representing a 50% increase.
- Applications to the Accounting major are up 17% compared to this time last year (29 in Fall 2004 and 34 for Fall 2005.) With the status of the college enhanced through AACSB accreditation and with the large increase in personnel expected at Fort Benning, enrollment is expected to continue to increase in the Accounting major.
- SAT scores for Accounting majors have risen during the past three years. The verbal scores have increased from 479 in 2002/3, which was 5 points below the college mean, to 483 in 2004/5, which is one point below the mean. The math scores show a similar trend: In 2002/3, the Accounting majors' math SAT mean was 475, which was 4 points below the college mean. In 2004/5, the Accounting mean was 500, thirteen points above the college mean.
- While enrollment and SAT scores for Accounting majors continue to increase, GPAs for Accounting majors show stability with mild improvement between years and across the years 2001-2005. They also show little difference from the combined means for all the disciplines.
- Business growth in Georgia is well documented and the need for management talent is significant. Our graduates are attractive to employers because so many of them work and have had a chance to immediately apply what they have learned.

- Enrollment and the number of Accounting degrees awarded is expected to continue increasing as we shrink the General Business major by strengthening the rigor of the General Business major.

III A. Enrollment of Students in the Program

Enrollment in the Accounting major continues to grow. The number of part-time and full-time Accounting majors has steadily increased from 67 in Fall 2000 to 126 in Fall 2005 Accounting degrees numbered 10 in 2001/2 but numbered 24 in 2004/5.

The numbers of accounting majors in the program and the enrollment trends of these majors for the past five years.

2000-1	2001-2	2002-3	2003-4	2004-5	
67	74	83	98	126	The upward trend, 88% in 5 years, is dramatic.

Compare the strength of the numbers of the upper division majors and enrollment trends for this program with the enrollments and trends of upper division declared majors in other undergraduate programs at CSU. Accounting is the smallest major in the College of Business .

Describe methods to be pursued for program improvement. Students have to achieve a “C” or better in Areas F, G, and H (i.e. all business courses except general business electives in Area I)

Enrollment of students in the program is judged to be very strong.

III B. Annual Degree Productivity of the Program

Analyze and interpret the numbers of degrees granted annually (fiscal year) by this program and the trends of the program’s degree productivity over the past five years.

2001-2	2002-3	2003-4	2004-5	
10	11	16	24	The upward trend, 140% is dramatic

Compare the strength of the degree productivity of this program with the productivity of other undergraduate programs at CSU. Accounting awarded 14% of the total degrees in the College of Business in 2004/05.

Describe methods to be pursued for program improvement. Students have to achieve a “C” or better in Areas F, G, and H (i.e. all business courses except general business electives in Area I).

Annual degree productivity is judged to be very strong.

III C. Program Completion Efficiency & Graduation Rate

Analyze and interpret the program’s graduation rate

D. Abbott Turner College of Business Six-Year Graduation Rates

Fall Semester Full-Time Entering Freshmen (*)

* The cohorts below are first-time full-time undergraduate students enrolled fall semester that entered DATCOB in the fall or the preceding summer term.

Fall 1997 Freshmen Cohort

By Major Program	Number in Fall 1997 Cohort	Fall 1997 Cohort Graduated by 2003	
		Number	Rate
Accounting	11	5	45.45%
Computer Information Systems	3	1	33.33%

Finance	2	0	0.00%
General Business	18	5	27.78%
Management	4	1	25.00%
Marketing	6	0	0.00%
Total	44	12	27.27%

Fall 1998 Freshmen Cohort

By Major Program	Number in Fall 1998 Cohort	Fall 1998 Cohort Graduated by 2004	
		Number	Rate
Accounting	18	8	44.44%
Computer Information Systems	9	4	44.44%
Finance	6	2	33.33%
General Business	45	19	42.22%
Management	3	2	66.67%
Marketing	8	2	25.00%
Total	89	37	41.57%

Fall 1999 Freshmen Cohort

By Major Program	Number in Fall 1999 Cohort	Fall 1999 Cohort Graduated by 2005	
		Number	Rate
Accounting	18	10	55.56%
Computer Information Systems	11	3	27.27%
Finance	8	6	75.00%
General Business	50	15	30.00%
Management	4	1	25.00%
Marketing	6	4	66.67%
Total	97	39	40.21%

The number of Accounting majors in the samples above is too low to provide meaningful conclusions. Historically, students entering CSU have been advised to enter as General Business majors and to decide on a specific major in their junior year after completing a survey course in each major field.

Compare the program's graduation rate with those of the other undergraduate programs at CSU and offer possible explanations for this program's unusually high or low graduation rate if applicable.

As can be seen below, all business programs are near the CSU means of the measures achieved by other programs on this dimension.

By Major Department	Number in Fall 2002 Cohort	Fall 2002 Cohort Returning Fall 2003		Fall 2002 Cohort Returning Fall 2004	
		Number	Rate	Number	Rate

Art	17	10	58.82%	6	35.29%
Basic Studies	181	122	67.40%	92	50.83%
Biology	75	54	72.00%	35	46.67%
Chemistry & Geology	46	35	76.09%	30	65.22%
Communication	9	9	100.00%	7	77.78%
Computer Science	46	27	58.70%	23	50.00%
Criminal Justice	24	17	70.83%	13	54.17%
DATCOB (Business Programs)	130	88	67.69%	68	52.31%
Ed Leadership (Exercise Science)	10	8	80.00%	6	60.00%
Health Sciences	5	3	60.00%	2	40.00%
History	6	5	83.33%	3	50.00%
Language & Literature	15	13	86.67%	10	66.67%
Mathematics	5	4	80.00%	3	60.00%
Music	56	41	73.21%	38	67.86%
Nursing	72	51	70.83%	38	52.78%
Political Science	16	14	87.50%	8	50.00%
Psychology & Sociology	27	18	66.67%	9	33.33%
Teacher Education	76	59	77.63%	49	64.47%
Theatre	17	13	76.47%	11	64.71%
<i>Declared Sub-Total</i>	833	591	70.95%	451	54.14%
Undeclared	104	60	57.69%	45	43.27%
<i>Total</i>	937	651	69.48%	496	52.93%

Fall 2003 Freshmen Cohort

0 By Major Department	Number in Fall 2003 Cohort	Fall 2003 Cohort		Fall 2003 Cohort	
		Returning Fall 2004 Number	Rate	Returning Fall 2005 Number	Rate
Art	17	13	76.47%	11	64.71%
Basic Studies	167	100	59.88%	65	38.92%
Biology	110	80	72.73%	67	60.91%
Chemistry & Geology	33	24	72.73%	17	51.52%
Communication	26	20	76.92%	13	50.00%
Computer Science	40	28	70.00%	20	50.00%
Criminal Justice	33	25	75.76%	22	66.67%
DATCOB (Business Programs)	166	113	68.07%	82	49.40%
Ed Ldrshp (Exercise Science)	14	11	78.57%	7	50.00%
Health Sciences	8	4	50.00%	3	37.50%
History	5	4	80.00%	4	80.00%

Language & Literature	17	13	76.47%	12	70.59%
Mathematics	3	2	66.67%	2	66.67%
Music	61	55	90.16%	48	78.69%
Nursing	64	48	75.00%	41	64.06%
Political Science	28	20	71.43%	17	60.71%
Psychology & Sociology	52	35	67.31%	25	48.08%
Teacher Education	112	80	71.43%	68	60.71%
Theatre	22	18	81.82%	12	54.55%
<i>Declared Sub-Total</i>	978	693	70.86%	536	54.81%
Undeclared	86	65	75.58%	48	55.81%
<i>Total</i>	1064	758	71.24%	584	54.89%

Fall 2004 Freshmen Cohort

By Major Department	Number in Fall 2003 Cohort	Fall 2003 Cohort Returning Fall 2004	
		Number	Rate
Art	15	10	66.67%
Basic Studies	165	104	63.03%
Biology	90	66	73.33%
Chemistry & Geology	39	35	89.74%
Communication	20	14	70.00%
Computer Science	28	14	50.00%
Criminal Justice	41	25	60.98%
DATCOB (Business Programs)	127	89	70.08%
Ed Ldrshp (Exercise Science)	18	14	77.78%
Health Sciences	9	8	88.89%
History	21	17	80.95%
Language & Literature	22	15	68.18%
Mathematics	11	9	81.82%
Music	32	28	87.50%
Nursing	74	65	87.84%
Political Science	29	22	75.86%
Psychology & Sociology	39	28	71.79%
Teacher Education	79	60	75.95%
Theatre	25	22	88.00%
<i>Declared Sub-Total</i>	884	645	72.96%
Undeclared	123	78	63.41%
<i>Total</i>	1007	723	71.80%

The program completion efficiency and graduation rate is judged to be satisfactory.

III D. Efficiency & Clarity of the Program's Course Requirements

Analyze the published course requirements for program completion in terms of the simplicity and efficiency of the program's curricular design and the degree to which program requirements are communicated clearly and effectively. Very clear degree progress sheets in (1) hall display stands and Student Services Center (2) in the published and online catalogue, and (3) in the DATCOB Student Handbook. Very clear suggested Freshman, Sophomore, Junior and Senior 1st and 2nd semester schedules.

Comment on the ease with which majors understand and successfully navigate through the required curriculum for program completion. Students can not register without being advised to have their advising hold released. Students can not register without satisfying prerequisites (computer blocks and only department chair can override for courses in progress, etc.)

Describe methods to be pursued for program improvement. All core courses are taught every semester but most electives only once a year. We are publishing when electives are taught (i.e. fall or spring).

The efficiency and clarity of the program's course requirements is judged to very strong.

III E. Frequency and Sequencing of Course Offerings Required for Program Completion

Analyze and interpret the scheduling and enrollment history of courses required for program completion, giving particular focus to the regularity, frequency, and sequencing of course offerings required for program completion. Rarely do we have problems with regularity, frequency or sequencing of course offerings. All major courses required in AREA H are offered annually in the day and evening hours. Care is taken to sequence courses between fall and spring terms to allow students to take courses in a prescribed order. Likewise, accounting electives are offered each year in both day and evening hours to allow students to fulfill the degree requirements.

Describe methods to be pursued for program improvement. Continued publicity of course sequencing, perquisites and projected schedules. Frequency and sequencing of course offerings is judged to be very strong.

The frequency and sequencing of course offerings required for program completion is judged to be very strong.

III F. Enrollment in the Program's Required Courses

Analyze and interpret the strength of the enrollments in the courses required for program completion. We have very strong enrollment in required courses and very few problems.

Comment on differences between core and elective course enrollments as well as differences among courses required for optional tracks or concentrations. We have no optional tracks or concentrations. No accounting courses have been canceled in the last five years due to low enrollment.

Describe methods to be pursued for program improvement. MGMT 3115 Management and Organizational Behavior (survey course) day classes are too large and we need to offer multiple sections in the day time.

Enrollment in the program required courses is judged to be above average.

III G. Diversity of the Program's Majors and Graduates

Analyze and interpret the gender, ethnicity, nationality, and age of the upper division majors and graduates in the program.

BBA Finance	2001/02	2002/03	2003/04	2004/05
Female	35	40	41	48
Male	37	39	49	66
<i>Total</i>	72	79	90	114
<i>Ethnic Origin</i>				
<i>BBA Management</i>				1
<i>International Students</i>	6	4	2	7
<i>Asian</i>	0	0	4	3
<i>Black</i>	20	20	22	32
<i>Hispanic</i>	1	1	2	4
<i>American Indian</i>	0	0	0	0
<i>Multi-Racial</i>	2	2	3	5
<i>White</i>	43	52	57	63
<i>Total</i>	70	79	90	114
<i>Under 21</i>	21	21	19	31
<i>21 - 25</i>	30	41	52	58
<i>26 - 30</i>	11	9	8	15
<i>31 - 40</i>	6	4	7	7
<i>41 - 50</i>	4	4	4	3
<i>51 - 60</i>	0	0	0	0
<i>Over 60</i>	0	0	0	0
<i>Total</i>	72	79	90	114
<i>Average</i>	24.8	24.2	24.5	23.9

Comment on the program's success and distinctiveness in enrolling and graduating a diverse mix of students. Except for the American Indian category, we have been able to enroll a diverse mix of students.

Describe methods to be pursued for program improvement. We are expanding our International House and recruiting of international students.

The programs diversity measures are judged to be very strong.

III H. Cost-Effectiveness of Instructional Delivery in the Program's Home Department

Contrast the instructional cost-effectiveness of this program's home department with others at CSU.

DATCOB Budget - Fiscal Year	2001/2002	2002/2003	2003/2004	2004/2005
State Funds	\$2,262,900	\$2,678,136	\$2,765,187	\$2,785,418
Grant Funds	\$0	\$0	\$0	\$0
<i>Total</i>	\$2,262,900	\$2,678,136	\$2,765,187	\$2,785,418
Cost per Major - Fiscal Year (Total Expenditures/Number of Declared Majors)	\$2,297	\$2,487	\$2,244	\$2,185
Credit Hours Taught Fall and Spring Semesters	14,337	15,103	17,682	19,134

Cost per Credit Hour Fall and Spring Semesters	\$158	\$177	\$156	
CSU Cost per Credit Hour	\$200	\$179	\$159	\$146 \$162

DATCOB is consistently below the CSU cost per credit hour.

List the principal factors that cause this program’s home department appear to be unusually cost-effective (i.e., have a low ratio of instructional expenses per weighted credit hour of instruction) or appear to be unusually costly (i.e., have a high cost per credit hour). Although the salary structure of the College of Business is higher than many disciplines, our class sizes are larger than other disciplines, so our cost per credit hour compares favorably with most other programs.

Comment on the degree to which this program contributes to or detracts from the cost-effectiveness of the department.

Our large number of majors yields larger classes which makes us very cost effective in the undergraduate program.

Describe methods to be pursued for program improvement. Replace retiring faculty with eager, fresher talent. Continue to expand course utilization of technology.

The programs cost effectiveness is judged to be very strong.

III I. Program’s Responsiveness to State Needs and Employer Demand for Program Graduates

Comment on the state’s economic need and employer demand for graduates of this program, followed by an assessment of the program’s success in responding productively to such need and demand. Business growth in Georgia is well documented and the need for management talent is significant. Our graduates are attractive to employers, because so many of them work and have had a chance to apply what they have learned. Our faculty is active in the business community and places many of our graduates. Our career center is very successful in placing our graduates.

List the factors that limit the program’s ability to be more productive and responsive to these needs and demands. The biggest complaint from recruiters is that our graduates are too reluctant to leave Columbus, even for significantly more money. Columbus has two of Fortune Magazine’s best 100 companies to work for in the USA (#5 and #27) and they are our graduates “employer of choice”.

Describe methods to be pursued for program improvement. We will continue to promote our recent accreditation by AACSB International to attract more recruiters from Fortune 500 companies.

The programs responsiveness to state and employer needs is judged to be very strong.

III J. Position of the Program’s Annual Degree Productivity among Comparable USG Programs

Identify the ranking of this program relative to comparable programs in the University System of Georgia (or region or nation) in terms of the number of degrees granted annually.

Bachelor Degrees in Accounting Awarded by USG State Universities 2004-5
(Ranked High to Low)

Kennesaw State University	103
University of West Georgia	28
North GA College & State University	25
Columbus State University	24
Augusta State University	17
Albany State University	0
GA College & State University	0
GA Southwestern State University	0
Clayton State University	0
Savannah State University	0
Fort Valley State University	0

Accounting degrees are offered at only five of the State Universities in the USG. Columbus State University confers a similar number of degrees with institutions situated outside of the Atlanta area.

Describe methods to be pursued for program improvement.

Enrollment and the number of Accounting degrees awarded is expected to continue increasing as we shrink the General Business major by strengthening the rigor of the General Business major.

The position of the program's annual degree productivity among comparable USG programs is judged to be satisfactory.

III K. This Program's Contribution to Achieving CSU's Mission

List the substantive contributions this program makes to the achievement of CSU's published statement of institutional mission. The accounting program contributes greatly to the "economic...growth in Georgia and beyond" portion of the CSU mission statement by supplying a major portion of the new managers hired by companies in this region. These companies, in turn, have "invested" in the growth of our program through their generous contributions to our capital campaign. Many of our graduates are in top management positions of local, national, and international companies.

Describe methods to be pursued for program improvement. Enrollment and the number of Accounting degrees awarded is expected to continue increasing as we shrink the General Business major by strengthening the rigor of the General Business major.

The programs contribution to the CSU mission is judged to be very strong.

IV. Conclusion about the Program's Viability at CSU

The accounting program is a vibrant and vital part of the BBA degree program and awards 14% of the DATCOB BBA degrees. The demand for our graduates is high and our program is well respected by the local, national and international firms that hire our graduates. The program should continue to grow. The accounting program is **Viable** and should be **Enhanced** and/or **Expanded**.

V. Program Improvement Plan

Enrollment and the number of Accounting degrees awarded is expected to continue increasing as we shrink the General Business major by strengthening the rigor of the General Business major.

VI. Summary Recommendation

The program is **Very Strong**, from the standpoint of quality in its teaching, curriculum, and students. The program has been growing significantly over the last several years in its numbers of applicants, majors, and degrees offered. SAT scores for accounting majors have also been increasing over the last several years. The program should be **Enhanced** and/or **Expanded**.