

Comprehensive Program Review Self Study

Executive Summary for the BBA in Accounting

Major Findings of the Program's quality and Productivity

- The BBA in Accounting is a viable program with a long record of attracting large numbers of majors to the university.
- The program's quality is exceptional as the College of Business is accredited by AACSB. Further evidence of the quality is noted in the student achievements on nationally normed tests and major field assessments.
- The accounting faculty's ownership of the program as demonstrated by the work with students in and out of the classroom.
- The accounting faculty are intellectually active as demonstrated by the continuous production of research.
- The students and faculty in accounting support the university and the local community.

List of Recommendations for Improving Program Quality

- Hire two new doctorally qualified faculty
- Additional courses at the graduate and undergraduate levels.
- Improve classroom technology.
- Provide faculty/student development funds to expand research efforts.

List of Recommendations for Improving Program Productivity

- Explore mechanism to improve retention rates and graduation rates.

Conclusions about the Program's Viability at CSU

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.

Program Improvement Plan

Initiatives to Be Implemented

Program Quality:

- Faculty: Hire two (2) doctorally qualified faculty.
- Teaching: Advanced training for instructors teaching online courses and funds for teaching conferences for all faculty.
- Research/Scholarship: Increased funding to support research effort of faculty and students.
- Service: Continue to develop and advance student organizations.
- Curriculum: Additional courses at the undergraduate and graduate levels.
- Facility/Equipment: Expand CCT and enhance classroom technology.

Program Productivity:

- Continued development of student engagement opportunities through organizations and student research to improve RPG measures.

Implementation Timeline

Program Quality:

- Faculty: Spring 2014
- Teaching: Ongoing annual process
- Research/Scholarship: AY 2014-15
- Service: AY 2014-15
- Curriculum: AY2014-15
- Facility/Equipment: Expand CCT and enhance classroom technology: AY 2016-17

Program Productivity:

- Improvement to RPG: Spring 2014

Resource Needs or Reallocation Recommendations

An obvious need is additional state funding. "Faculty lines" are already in the budget for the new faculty. However, technology needs and funds for faculty/student development will require state funds.

Summary Recommendation and Supporting Rationale

Though the accounting program and the college have earned the highest level of accreditation afforded colleges of business, there is always room for improvement.

- Expand the program: Hiring faculty and expanding curriculum.
- Student Engagement: Expand student organizations and out-of-class interactions with faculty and community professionals.
- Facilities: Expand CCT and enhance classroom technology.
- Productivity: Focus efforts on RPG.

Accounting Program Detailed Self-Study

Section 1. Program Background and Overview

I. Brief Program Overview

Description of Program

Accounting is one of the six BBA majors offered by the D. Abbott Turner College of Business (DATCOB) at Columbus State University (CSU) which is 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. This major is in compliance with the mission of CSU and DATCOB as outlined in section II below. Like all business majors, accounting students take only 24% of their degree program in accounting courses. Accounting majors take almost 40% of their course work outside of the college. The balance of their coursework comes from other general business courses.

Program Mission and Its Relation to CSU Mission

The accounting program, while not having its own mission statement, is guided by the college's mission. The mission for all business programs is "The Turner College prepares business students to add value to their communities and to their employers in a globally competitive environment." Annually the college's Strategic Planning Committee Reviews the mission and its alignment with the University's Mission and Goals. See Attachment A for the alignment of the program to the CSU mission.

Stakeholder's Satisfaction with the Program

The college gathers input from numerous sources to insure stakeholder satisfaction. The Business Advisory Council, Student Advisory Council and other student groups, and local professional accounting associations provide on-going feedback on the quality of our program and its graduates. To date, the accounting program is seen as a providing a strong program.

Relationship of Program to Needs of Students and Societal Demands

The accounting program is designed to prepare students for immediate employment in the profession while providing students the opportunity to qualify for the CPA exam. The required coursework provides majors with exposure to both core accounting concepts and a wide range of advanced topics.

Section 2. Indicators of Program Quality

IIA. Quality of Faculty

Faculty Credentials

The Accounting faculty consists of 7 full-time faculty positions. Historically, this has allowed sufficient course coverage to offer day, night and online sections of all required courses for the major, at least once per year. In 2013-14 there are two open positions in the accounting. Among the current full-time faculty (5), three have PhDs or DBAs in an appropriate field. Two of the faculty members hold Masters Degrees and professional accounting certifications. A faculty search committee is in the process of arranging campus interviews to fill the two remaining positions with doctoral qualified faculty. Table 1 indicates all of the faculty, teaching in the area of accounting are academically qualified using the college's AACSB approved standards.

Summary of Faculty Qualifications
Date Range: January 1, 2008 - December 31, 2013

Name	Highest Earned Degree & Year	Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Acad Qual	Prof Qual	Intell. Contrib.	Other Prof. Activities
Carol Bishop	DBA, 2013	8/1/2012	100.0	YES		4	Editor/Review: 4
Fonda Carter	DBA, 1998	9/1/1988	100.0	YES		9	
Robert Dunn	MBA, 1982	8/1/2006	100.0		YES	6	
Yvonne Ellis	Ph D, 2005	1/1/2008	100.0	YES		10	Editor/Review: 1
Joni Hammond	MA, 2009	8/1/2012	100.0		YES	0	
Terry Moshier	MAcc, 1995	1/1/2012	25.0		YES	0	

Use of Part-Time Faculty

An effort is made to minimize the use of part-time faculty. During the last two years only 4 sections have been taught by part-time faculty. Part-time faculty must meet the same qualification standards as full-time faculty. The department employed Terry Mosier, the Faculty Affairs Budget and Operation Manager in the Office of the Provost to teach one course per term. Mr. Mosier holds a Master's Degree in Accounting and the CPA designation.

Diversity of Faculty

Among the full-time faculty, 80% are female and 20% are minorities.

Opportunities 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.

Program Improvement Plans

An obvious part of the current improvement plan is to fill the two open positions with doctoral qualified faculty. In addition to new faculty, the department plans to fund additional development of research opportunities for the faculty.

IIB. Quality of Teaching

Indicators of Good Teaching

Faculty members BBA program 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 is comprised primarily of student evaluations of faculty and of the portfolios faculty create containing evidence of their assignments, preparation, grading practices, participation in the college's assessment program (of both the overall program and the individual majors), professional development, and other examples of conscientious performance. The "Standards of Excellence" established by the faculty guide the development of their annual portfolios. (See Attachment B)

Indicators of Good Advising

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.

Departmental Reward System

The typical reward system would involve merit increases. However, the lack of state-level funding for raises has made such a practice impossible over the last four years.

The college has several awards for teaching, research and service which faculty from the department have been nominated.

Program Improvement Plans

The accounting program undergoes an annual assessment of its quality. Assessment is done 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. Continuous efforts are made to improve teaching. Faculty have been and will continue to be encouraged to make use of campus and AACSB resources to improve their teaching. Funds will be made available to allow faculty to attend teaching conferences. While all faculty who teach online courses have completed first level QM training the plans are to have all faculty complete one or more of the training sessions.

IIC. Quality of Research and Scholarship

Opportunity for Student Research Projects

While students do research projects in several of their upper division courses students in Contemporary Accounting Theory have produced a number of research papers that have been presented/published by professional organizations. Over the last five years six students have had their work present at professional meetings.

Faculty Publications, Presentations and Grants

Summary of Intellectual Contributions **Date Range: January 1, 2008 - December 31, 2013**

Faculty	Peer Reviewed Journals	Peer Reviewed Proceedings	Peer Reviewed Paper Presentations	Faculty Research Seminar	Non-Peer Reviewed Journals	Others	Learning & Pedagogical Research	Contributions to Practice	Discipline-Based Research
Carol Bishop	3	0	1	0	0	0	0	4	0
Fonda Carter	5	2	2	0	0	0	8	0	1
Robert Dunn	0	0	3	2	0	1	1	3	2
Yvonne Ellis	6	1	3	0	0	0	4	2	4
Joni Hammond	0	0	0	0	0	0	0	0	0
Total Accounting	14	3	9	2	0	1	13	9	7

Program Improvement Plans

To encourage both faculty and student research efforts faculty development funds are being made available to provide research support, travel funds to professional conferences and payment of publication fees.

The volume of faculty research is sufficient to support the continuing accreditation by AACSB. However, having met this threshold a new attention to the quality research is being undertaken.

IID. Quality of Service

Activities to Enhance Program, Institution or Community

The accounting program actively involves students and faculty outside of the classroom. Through student organizations, local and national professional associations and participation in community projects such as Volunteer Income Tax Assistance (VITA) the accounting program continues to improve is program, the institution, and the community.

The involvement of students and faculty in student groups provides a multitude of opportunities for program enhancements. Besides the interaction of faculty and students outside of the classroom, these organizations regularly bring in speakers from the profession allowing students “real world” information. Such involvement by the community also creates a sense of involvement by these professional. The variety of organizations is also important. While the main group is the Accounting Club, a new organization was recently constituted for students interested in forensic accounting. Students have also participated in competitions in accounting and their efforts have been quite successful.

Through the VITA program both students and faculty have the opportunity to “give back to the community.” Free tax assistance is provided to members of the Columbus area. While the community benefits from this activity, the students have an opportunity to practice what they have learned.

Program Improvement Plans

The accounting faculty are committed to the continued growth of both size and diversity of the service opportunities for the program. College level funds are available to support the development of the student organizations and provide travel funds to conferences.

IIE. Quality of Faculty and Student Achievements

Faculty Honors

Carol Bishop finished in the top 15 (in the U.S.) in the AICPA Case Competition.

Student Honors

A team of undergraduate accounting students finished 3rd in the state in the Institute of Internal Auditors Competition.

A student team finished in the top 15 (in the U.S.) in the AICPA Case Competition.

Graduate Achievements

Graduates are finding new jobs or advancing in their existing positions after completing the program.

IIF. Quality of Curriculum

Relationship Between Program's Curriculum and Its Outcomes

The outcomes of the accounting program are:

Demonstrate knowledge of financial accounting, demonstrate knowledge of cost accounting, demonstrate knowledge of tax accounting, demonstrate knowledge of accounting information systems, and demonstrate knowledge of auditing. A curriculum map has been developed to demonstrate the links between the curriculum and these outcomes. See Attachment C.

Incorporation of Technology

Accounting is a discipline that utilizes significant technology. As a result the curriculum exposes students to the most recent technology (software) in the field.

Utilization of Multidisciplinary Approaches

The nature of the BBA degree in accounting requires students to experience multidisciplinary approaches to the curriculum. As a vital part of all business decision making, accounting topics are presented throughout the curriculum.

Utilization of Multicultural Perspectives

Unlike most disciplines, accounting principles are international and generally acceptable worldwide. So from a curriculum perspective there are no real multicultural perspectives.

Program Improvement Plans

Additional courses at the undergraduate and graduate level are needed. Undergraduate offerings need to be expanded to reflect the breadth of the profession. Graduate level courses are needed to provide support for students wanting to sit for the CPA exam and get a graduate level degree.

IIG. Quality of Facilities and Equipment

Availability of Classroom and Laboratory 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 TSYS School 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 existing 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.

Availability of Equipment

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.

Program Improvement Plans

The development of additional classrooms and advanced technology is necessary for the future growth of the program. Expansion of the CCT building is included in the new capital fund campaign plans. If successful, new facilities would be available in AY 2016.

Section 3 Indicators of Program Productivity

IIIA. Enrollment in Program for Past 5 years

Enrollment by Age - Fall Semester	2008-09	2009-10	2010-11	2011-12	2012-13
BBA Accounting					
Under 21	60	30	10	38	36
21 – 25	88	76	53	83	80
26 – 30	30	21	13	22	24
31 – 40	25	20	24	29	35
41 – 50	15	12	8	9	11
51 – 60	3	2	2	2	1
Over 60	0	0	0	0	0
<i>Total</i>	<i>221</i>	<i>161</i>	<i>110</i>	<i>183</i>	<i>187</i>

IIIB. Degrees Awarded Over Past 5 Years

	08-09	09-10	10-11	11-12	12-13
BBA Accounting	38	42	36	29	31

IIIC. Comparison with CSU & University System of Georgia Programs

BBA degrees and programs in accounting are generally standardized throughout the USG. Cooperative agreements in AREA F of the curriculum and AACSB standards insure that degree programs (especially at AACSB accredited schools) are similar.

IIID. Retention Rates

The retention rate for accounting majors in 2010-11 was 33% and in 2011-12 was 42%. These rates are low, but represent the nature of accounting programs. The rigor of the program leads to students changing majors early in their academic career. However, these numbers do not reflect students dropping out of school. The vast majority change to other business majors. The retention rate for business programs is 72.7%.

IIIE. Student Learning Indicators

The faculty have developed a series of learning outcomes to correspond with the curriculum map. As part of this process assessments are made at the course, program, and degree level to insure that students actually are learning and not just being taught. The assessment process is done annually and the discipline reports the results as part of the annual report. (See Attachment D.)

IIIF. Graduation Rate of Program

Major Program	Fall 2005 Cohort			Fall 2006 Cohort			Fall 2007 Cohort		
	Fall 2005 Cohort	Graduating by 2011		Fall 2006 Cohort	Graduating by 2012		Fall 2007 Cohort	Graduating by 2013	
		Number	Rate		Number	Rate		Number	Rate
Accounting	19	8	42.1%	23	10	43.5%	20	6	30.0%
University	768	285	37.1%	690	278	40.3%	610	232	38.0%

IIIG. Cost Effectiveness of Instructional Delivery

The cost per student credit hour is in the range of programs across the campus. As shown in the table below the department has a lower cost per student credit hour than the campus as a whole in 2 of the last 3 years.

	FY 2011	FY 2012	FY 2013	FY 2014
State Funds	\$1,872,909	\$1,851,901	\$1,659,491	\$1,774,779
Cost per credit hour	\$181	\$200	\$195	\$208
University	\$182	\$194	\$208	NA

Section 4 Program Viability

IVA. Summary of Program's Viability

Recommendations

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. Expanding the course offerings at the graduate and undergraduate level will help to confront a growing competitive marketplace.

As mentioned above, two additional faculty are essential to both the existing program and our ability to expand the program.

Timeline for Program Changes

New Courses at the graduate level have been approved for AY 2014-15. The faculty are working on expanding the undergraduate curriculum.

The new faculty should be in place for Fall 2014.

IVB. Summary of Program Improvement Plan

Initiatives to Be Implemented

Program Quality:

- Faculty: Hire two (2) doctorally qualified faculty.
- Teaching: Advanced training for instructors teaching online courses and funds for teaching conferences for all faculty.
- Research/Scholarship: Increased funding to support research effort of faculty and students.
- Service: Continue to develop and advance student organizations.
- Curriculum: Additional courses at the undergraduate and graduate levels.
- Facility/Equipment: Expand CCT and enhance classroom technology.

Implementation Timeline

Program Quality:

- Faculty: Spring 2014
- Teaching: Ongoing annual process
- Research/Scholarship: AY 2014-15
- Service: AY 2014-15
- Curriculum: AY2014-15
- Facility/Equipment: Expand CCT and enhance classroom technology: AY 2016-17

Resource Needs or Reallocation Recommendations

An obvious need is additional state funding. "Faculty lines" are already in the budget for the new faculty. However, technology needs and funds for faculty/student development will require state funds.

The success of the capital funds campaign will determine our success in expanding CCT.

Attachment A

Alignment of the
Columbus State 2013-18 Strategic Plan and the Turner College Vision 2015 Statement

University Priorities	Turner College Vision 2015	Comments
Attract a higher percentage of students with the motivation and preparation to complete a degree	1.1, 1.2, 1.3, 1.4, 1.6, 1.8 2.1, 2.2, 2.3, 2.4, 2.5 3.1, 3.2 4.1	
Employ more creative instructional methods to meet the needs of diverse students (nontraditional, traditional, first generation, international, honors, graduates)	1.4, 1.5, 1.8 2.1, 2.2, 2.3, 2.5 3.1, 3.2 4.3	
Increase student academic and social engagement and sense of belonging	1.1, 1.2, 1.3, 1.4, 1.8, 1.9 2.1, 2.2, 2.5 3.1, 3.2 4.1, 4.2	
Sustain the university's growth by focusing resources in areas with strong potential based on emerging opportunities	1.1, 1.2, 1.3, 1.6, 1.7, 1.8, 1.9 2.3, 2.4, 2.5 4.1, 4.3 5.1, 5.2	
Improve faculty/staff retention, job satisfaction, and productivity	1.1, 1.2, 1.3, 1.4, 1.6, 1.7, 1.8 3.1, 3.2 4.1, 4.3 5.2	
Improve stewardship through leadership in sustainability programs, the efficient use of resources, and external partnerships	1.1, 1.2, 1.3, 1.4, 1.6, 1.7, 1.8, 1.9 2.1, 2.2, 2.3, 2.4, 2.5 3.1, 3.2 4.1, 4.2, 4.3 5.1, 5.2, 5.3, 5.4, 5.5, 5.6	

ATTACHMENT B

**Turner College of Business and Computer Science
Department of Accounting and Finance
Department of Management and Marketing
Departmental Standards of Excellence**

This document communicates the department's expectations of tenure-track faculty as relevant to annual performance reviews, pre-tenure review, tenure, promotion, and post-tenure review.

Areas of Review

- I. Teaching effectiveness
2. Research, scholarly or creative engagement
3. Service to the institution, profession, and community

Annual Performance Evaluation Standards

In an effort to enhance transparency and fairness, and to provide guidelines for what the College considers to be important to its mission, the following directions for faculty performance are offered. Department chairs should use these guidelines to communicate their expectations to new faculty upon employment.

At the end of each calendar year, faculty performance will be evaluated by the department chair. Faculty will submit annual evaluation portfolios to department chairs by January 31 of each year (covering the previous calendar year's accomplishments). An outline for the portfolios can be found in the faculty section of the College's website. Each of the three areas (teaching, research, and service) shall be evaluated at five levels of performance: *Exceptional*, *Exceeds Expectations*, *Satisfactory*, *Needs Improvement*, and *Unsatisfactory*. Because of the importance of teaching to the College's mission, faculty are encouraged to go beyond the requirements of a "Satisfactory" rating in teaching.

1. Teaching: Faculty will summarize their notable teaching accomplishments in their portfolio and will provide sufficient supplements to demonstrate teaching effectiveness (copies of syllabi, tests, sample projects, student research, experiential activities, advising/mentoring activities, etc.). In addition, faculty will include all student evaluation reports for all courses taught during the calendar year in their portfolios. In order to be in compliance with the University Standards, these all will be examined during the performance evaluation process and improvement plans will be made for any courses in which the average is below a 3.75 or reflects a decline of more than 0.5 from the previous years' evaluations for this course and instructor. Additionally, in order to retain the faculty preferred process used in the past faculty will choose the four courses with the highest overall student evaluation ratings and calculate the mean of those evaluation scores and report this in their performance evaluation. For Graduate faculty, a student evaluation report for at least one graduate course should be included in the mean evaluation calculation. The mean will be used in the evaluation of performance, but all of the student evaluations will be examined and addressed if needed. This is to ensure that a minimum quality level is maintained in all courses.

The department chair will consider all of the items listed below in his/her evaluation of overall teaching effectiveness, to include course level and/or content, course delivery format, and course rigor. It is important to note that these items may not carry equal weights.

Rating	Requirements
Exceptional	<p>Meet all requirements for the rating of "Exceeds Expectations" and have extensive additional engagement in teaching area as evidenced by:</p> <ul style="list-style-type: none"> • Work load • Innovation in instructional development • Professional development related to teaching • Assessment/AOL beyond what is required • Advising, mentoring or recruiting students • Higher student evaluations • Other similar activities
Exceeds Expectations	<p>Meet all requirements for the rating of "Satisfactory" and have additional engagement such as evidenced by:</p> <ol style="list-style-type: none"> a. Work load b. Innovation in instructional development c. Professional development related to teaching d. Assessment/AOL beyond what is required e. Advising, mentoring or recruiting students f. Higher student evaluations g. Other similar activities
Satisfactory	<p>Must satisfy all of the following requirements:</p> <ul style="list-style-type: none"> • Comply with university system and university policy such as attendance, academic dishonesty, and meeting classes. • Have student evaluations that are satisfactory given the discipline, course level and rigor as identified by the department chair. • Course rigor appropriate for a course of the level (lower division, upper division, graduate) and type of course. • A grading distribution appropriate for the type and level of course. • Meet the college's office hour policy. • Submit detailed syllabi in acceptable format to the department chair in a timely manner. • Submit summaries of all student evaluation forms. • Submit required annual assessment activities. • Cover required course content as demonstrated through artifacts and other relevant data (e.g. examples of tests, student projects, course management techniques, and/or other student feedback. • Fulfill student advising/mentoring responsibilities. • Faculty member will treat students in a respectful manner, including replying to student emails, voicemail and other communications in a relatively timely manner, posting grades in a reasonable time, providing feedback to students to accompany their grades and/or making him/her available to any student wishing to discuss their performance.
Needs Improvement	Failure to meet one or two of the standards for satisfactory.
Unsatisfactory	Failure to meet three or more of the standards for satisfactory.

2. Research: Faculty must enter all of their intellectual contributions into Digital Measures, making sure that the record is complete (to include published journal articles, conference proceedings, as well as research in progress). Journal publications should be classified as "peer-reviewed" (most acceptable journals appear in Cabell's), or non-peer-reviewed publications, and should further be classified as "discipline-based scholarship" (basic research), "contributions to practice" (applied research), or "pedagogical" in nature. Complete copies (in the publication format) of all journal articles published in the past five-year period should be provided in each annual evaluation portfolio. Greater weight will be placed on peer-reviewed journal publications, but other publications will be considered. Faculty are encouraged to include (in their portfolios) any available information indicating the impact of their research.

Rating	Requirements
Exceptional	Multiple refereed journal articles or one in a high quality journal.
Exceeds Expectations	A peer reviewed journal publication or at least two other approved publications or activities related to the discipline that have a reasonable expectation of maintaining AQ/PQ status.
Satisfactory	Meets the college's standard for academically qualified or professionally qualified with documented proof of intellectual engagement in the year of review.
Needs Improvement	Meets the college's standard for academically qualified or professionally qualified but cannot demonstrate intellectual activity over the evaluation period.
Unsatisfactory	Does not meet the college's standard for academically qualified or professionally qualified.

3. Service: Faculty members will enter all service activities in Digital Measures. Service activities should be classified as "service to the institution," "service to the community," or "other." Any chairmanships or officer positions and/or special duties should be noted. Faculty should also indicate the amount of time committed to each service obligation during the evaluation year. Supporting materials should be included in the portfolio. Examples of supporting materials include meeting minutes, committee reports, or other relevant documents.

Rating	Requirements
Exceptional	Exhibiting leadership and significant time commitment relative to rank.
Exceeds Expectations	Exhibiting leadership or significant time commitment relative to rank.
Satisfactory	Active engagement in service as measured by time and/or impact.
Needs Improvement	Lack of participation in service assignments as demonstrated by failure to attend meetings or fulfill other service responsibilities.
Unsatisfactory	Not engaged in service.

Pre-Tenure Review

The College utilizes the Pre-Tenure Review Policy published by Columbus State University (see CSU's Faculty Handbook). The College's annual performance and pre-tenure review screenings are designed not only to ensure that faculty members are maintaining academic qualifications and continuously improving, but also to provide guidance to faculty members leading up to promotion and/or tenure application(s).

Post-Tenure Review Policy

The College utilizes the Post-Tenure Review Policy published by Columbus State University (see CSU's Faculty Handbook).

Promotion and Tenure

Promotion and tenure decisions are based on a faculty member's cumulative performance in support of university, college and departmental missions in the areas of teaching, scholarship and professional service. The awarding of tenure represents a highly important decision through which the department, college and university all incur a major commitment to the individual faculty member. While the criteria for promotion and tenure are similar, tenure decisions will place greater emphasis on the faculty member's demonstrated potential to consistently meet performance expectations in the future. Promotion decisions will place greater emphasis on the quality and significance of the candidate's cumulative performance.

Promotion and tenure decisions involve the faculty of the college, department chairs, and the Dean. Reviews should not be capricious, arbitrary, or discriminatory. Due process must be provided.

Criteria for Tenure

A complete discussion of the specific policies and procedures may be found in CSU Faculty Handbook. After meeting the time requirements established by the Board of Regents of the University System of Georgia, faculty may choose to submit their credentials for tenure consideration. Tenure is a requirement for continued employment at Columbus State University. Except for the approved suspension of the probationary period due to a leave of absence, the maximum time that may be served without the award of tenure is seven years. Full-time faculty members who have not been on the tenure track for a minimum of five-year probationary period required by the Board of Regents should not expect to be tenured.

At a minimum level, faculty will need to maintain AQ status to be considered for tenure. However, simply maintaining AQ status may not be sufficient for a positive tenure decision. Additionally, at a minimum faculty must demonstrate, through the body of their work:, an overall "Exceptional or Exceeds Expectations" rating in two of the three areas (one of which must be teaching), and an overall "Satisfactory" or higher rating in the third area. Through their body of work, faculty should demonstrate generally positive trends, or consistently high performance, and the potential for long-term effectiveness at the university. Possession of the foregoing qualifications does not entitle an individual to be awarded tenure. In tenure decisions, present and anticipated staffing needs of the department, college, and university are fully considered. Since the tenure decision involves factors which extend beyond determination of the competence, performance and promise of the faculty member under review, the failure to award tenure does not necessarily imply an unfavorable evaluation of the faculty member.

Criteria for Promotion

Only faculty members holding terminal degrees, or the equivalent in training, ability, or experience, may be considered for promotion. Terminal degrees must come from a university that is fully accredited or, in the absence of a system of accreditation, internationally recognized. Faculty must also exhibit satisfactory performance in all three areas with demonstrated excellence in two of the three (one of which must be teaching). At a minimum level, faculty will need to maintain AQ status to be considered for promotion.

The following general guidelines shall apply to promotion to academic ranks:

Associate Professor - Promotion to the rank of Associate Professor is based upon actual performance as well as demonstrated potential for further development. There must be evidence that the individual is growing professionally and is contributing to his/her field. Additionally, at a minimum faculty must demonstrate, through the body of their work:, an overall "Exceeds Expectations" rating in two of the three areas (one of which must be teaching), and an overall "Satisfactory" or higher rating in the third area. Associate Professor is a high academic rank: and should carry no presumption of future promotion. Promotion to associate professor without a terminal degree will only be considered in exceptional cases such as having gained high distinction as a publishing scholar.

Professor - As the highest academic rank, the title of professor implies recognition of the individual by peers and associates as an outstanding teacher and an accomplished, productive and respected scholar or creative artist, both within and outside the university since attaining the rank of associate professor. The candidate must also have demonstrated, through scholarly peer review publications, applied research, the ability to communicate to professional peers the knowledge and insights gained from the exploration of his/her area of specialization. It is expected that he or she will have made important contributions in research or creative activity; university, public or professional service; and/or administrative service to professional societies. Additionally, at a minimum faculty must demonstrate, through the body of their work:, an overall "Exceeds Expectations" rating in two of the three areas (one of which must be teaching), and an overall "Satisfactory" or higher rating in the third area, as well as at least two ratings of "exceptional" in teaching, research or service during the relevant period.

Attachment C

Curriculum Map-BBA-ACCOUNTING

	Accounting Required Courses							Accounting Elective Courses						
	ACCT 3111	ACCT 3112	ACCT 3125	ACCT 3135	ACCT 4141	ACCT 4155	ACCT 4115	ACCT 4116	ACCT 4117	ACCT 4118	ACCT 4126	ACCT 4142	ACCT 4156	ACCT 4698
BBA Goals/Learning Outcomes														
1) Proficiency in Critical Thinking & Decision Making	P	P	P	P	P	M	P	P	P	P	M	P	P	P
2) Proficiency in written and/or oral communication.	P	P	P	P	I	M	P	M	P	P	P	I	M	P
3) Proficiency in information technology as pertains to business.	I	I		M		P			M	I	P		I	P
4) An understanding of ethical issues as pertains to business.	P	P	P	I	P	M	P	P	P	M		P	P	
5) An understanding of global and diversity issues as pertains to business.	P						P					I		
6) Knowledge of important concepts in key business areas.														
7) Knowledge in a major field of specialization.*														M
Major Specific Goals														
Demonstrate knowledge of financial accounting.	M	M					M	M	P	P	P			
Demonstrate knowledge of cost accounting.			M							I				
Demonstrate knowledge of tax accounting.					M		I					M		
Demonstrate knowledge of accounting information systems.				M		P			M				I	
Demonstrate knowledge of auditing.						M				P			M	

Learning Objectives attached to BBA Goals: 1 = 1 or 2 lectures but not tested; 2 = A few lectures but very little testing/assessment capability; 3 = Important concept and good testing/assessment capability; 4 = A1) Course embedded test; A2) Course embedded rubric; A3) Pretest; A4) Post Test; A5) Exit Test; A6) Exit Survey

1 = Introduced P=practiced a prior required course covered part of this topic M =mastered prior required courses covering the material were sufficient to expect mastery

Attachment D
2012-2013 Major Field Assessment Report
Program: Accounting

Expanded Statement of Institutional Purpose				
The BBA program offers an accounting major which prepares students for a career in accounting with the foundation coursework required to pursue post-graduation professional certificates or licenses such as the Certified Management Accountant (CMA) or the Certified Public Accountant (CPA). The program also prepares students to pursue graduate coursework in accounting. The accounting major includes 24 upper division required hours of accounting. The BBA program is accredited by AACSB.				
Program Objectives	Assessment Method	Assessment Criteria	Assessment Results	Use of Results/Evidence of Improvement
1. Increase the enrollment in the BBA in Accounting Program.	Using fall semester enrollment data the faculty will review the number of majors in the program relative to previous fall.	An increase in the number of majors will signal that the goal is met. A decrease in the number of majors will be reviewed to determine the reason and strategies for improvement.	Between Fall 2011 and Fall 2012 the number of students majoring in Accounting increased from 190 to 194.	In fall 2013 the faculty will review these statistics and the number of majors in Spring 2013. Faculty will monitor the number of students who changed majors from ACCT to determine the causes and course of action.
2. Increase the number of graduates from the BBA in Accounting Program.	Using graduation data the faculty will review the number of graduates from the program relative to previous academic year.	An increase in the number of graduates will signal that the goal is met. A decrease in the number of graduates will be reviewed to determine the reason and strategies for improvement.	Between AY 2011-12 and AY 2012-13 the number of students graduating with a BBA in Accounting increased from 29 to 32.	In fall 2013 the faculty are reviewing this data and the impact of the discipline's 2-yr course schedule on minimizing "bottle-necks" to increase progression and graduation rates.
3. Increase the Retention Rate in the BBA in Accounting Program.	Using retention data the faculty will review the retention rate for the program relative to previous academic year.	An increase in the retention rate will signal that the goal is met. A decrease in the retention rate will be reviewed to determine the reason and strategies for improvement.	In May 2013 the discipline was provided retention data for 2011-12 for Accounting Freshmen (for the first time at the discipline level). The rate was 42%. This seems low but there is no basis for comparison. 2012-13 data will be available in the fall term.	The faculty will monitor this rate and compare to the 2012-13 data in the fall term to establish an improvement plan.

Program Objectives	Assessment Method	Assessment Criteria	Assessment Results	Use of Results/Evidence of Improvement
<p>4. Insure that the faculty teaching in the major courses of BBA in Accounting Program meet or exceed the college's Academically/Professionally Qualified standards in support of AACSB accreditation.</p>	<p>Using Digital Measures data, the academic qualifications of the faculty will be reviewed annually relative the AQ/PQ guidelines of the college.</p>	<p>To maintain AQ/PQ status faculty must have two refereed journal publications in the last 5 years and have an average of one intellectual contribution per year over the five year period. Faculty who fail to meet this standard will be placed on a Faculty Development Plan to improve their status.</p>	<p>All full-time tenure track faculty in Accounting were determined to be academically qualified (AQ). Two full-time lecturers and one part-time instructor are Professionally Qualified (PQ)</p>	<p>The discipline added two full-time faculty members and one full-time lecturer in 2012-13. This increase enhanced the ability of the discipline to offer courses.</p>

Student Learning Outcomes	Assessment Method	Assessment Criteria	Assessment Results	Use of Results/Evidence of Improvement
<p>A. Upon completion of the program, accounting students will achieve the following BBA outcomes:</p> <ol style="list-style-type: none"> 1. Knowledge of important concepts in key business areas. 2. An understanding of global and diversity issues 3. Proficiency in information technology. 4. Knowledge in a major field of specialization. 5. An understanding of ethical issues. 6. Proficiency in communication. 7. Proficiency in Critical Thinking 	<p>1-4 ETS Test Spring Graduating Seniors</p> <p>5-7 Embedded course assignments in F and G core courses for all BBA students</p>	<p>1-4: Meet or exceed the National Average</p> <p>5-7 70% pass rate for all BBA students</p>	<p>1- Twenty-eight accounting students completed the ETS exam. The results are as follows (the national average is in parentheses)</p> <p>Accounting: 59 (44) Economics: 45 (44.3) Management: 61 (57.2) Quant Methods: 45 (40.6) Finance: 49 (42.8) Marketing: 61 (55.2) Legal & Social: 64 (55.6) Info Systems: 50 (48.4) International: 54 (52.8)</p> <p>5-7: BUSA4185 using paper w/rubric assessed 6 & 7 79%</p>	<p>1-4 No specific curriculum changes recommended</p> <p>5-7 Review learning objectives and assessment measures in AOL Committee</p>
<p>B. Upon completion of the program, accounting students will achieve the following accounting specific outcomes: demonstrate a working knowledge of 1) financial accounting, 2) cost/managerial accounting, 3) tax accounting, 4) accounting information systems and 5) auditing</p>	<p>MSE Test Fall Graduating Seniors 35 questions minimum 5 questions per topic</p>	<p>70% pass rate overall and 70% for each topic</p>	<p>Twenty-three students completed the exam with an average of 78%.</p> <p>Unable to statistically measure each learning outcome due to sample size.</p>	<p>Fall 2013 -Review learning outcomes to move beyond knowledge criteria and add course embedded assessment measures to allow assessment of individual learning objectives.</p>

**DEPARTMENTAL SUMMARY OF ASSESSMENT INDICATORS
FALL 2012 – SPRING 2013 ETS EXAM**

	MAJORS							
Assessment Indicator (Below)	ACCT	BUSA	FINC	MGMT	MISM	MKTG	TOTAL ALL DEPARTMENTS	Institutional Assessment Indicator Mean Score Distributions (National averages for exams 9/10 – 6/12)
# Students	28	15	20	39	8	27	137	
Accounting	59	50	53	45	47	40	49	43.9
Economics	45	45	52	41	42	39	44	44.3
Management	61	55	62	59	55	57	59	57.2
Quant	45	39	45	41	54	43	43	40.6
Finance	49	40	55	39	44	39	44	42.8
Marketing	61	63	62	54	67	63	60	55.2
Legal & Social	64	50	61	54	60	54	57	55.6
Information Systems	50	51	48	51	64	40	49	48.4
International	54	54	67	52	55	48	54	52.8
MEAN Scores	157	151	158	150	156	148	153	150.3

Appendix III
Columbus State University Comprehensive Program Review Evaluation for the
(Insert Name of Program: Degree and Major)

Section Two - Indicators of Program Quality

	Rating Category			Observations
II. Summary Findings of Program's Overall Quality				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II A. The Quality of Faculty				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II B. The Quality of the Teaching				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II C. The Quality of Research and Scholarship				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II D. The Quality of Service				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II E. The Quality of Faculty and Student Achievements				
Self-Study	Above Average			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II F. The Quality of Curriculum				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
II G. The Quality of Facilities & Equipment				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		

Section Three - Indicators of Program Productivity

	Rating Category			Observations
III. Summary Findings of Program's Overall Productivity				
Self-Study	Very Strong			
Review Team		Review Team Observations:		
CPR Committee		CPR Committee Observations:		
III A. Enrollment in Program for Past 5 Years				
Self-Study	Very Strong			

Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III B. Degrees Awarded Over the Past 5 Years

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III C. Comparison With CSU & USG Programs

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III D. Program Retention Rate

Self-Study	<input type="text" value="Above Average"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III E. Student Learning Indicators

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III F. Graduation Rate of Program

Self-Study	<input type="text" value="Above Average"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

III G. Cost-Effectiveness of Instructional Delivery

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

Section Four - Program Viability

Rating Category

Observations

IV A. Summary Findings of Program's Overall Viability

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>

IV B. Summary Findings of Program's Improvement Plans

Self-Study	<input type="text" value="Very Strong"/>		
Review Team	<input type="text"/>	Review Team Observations:	<input type="text"/>
CPR Committee	<input type="text"/>	CPR Committee Observations:	<input type="text"/>