

Appendix 1

Advisory Council Members



UNIVERSITY OF
SOUTH FLORIDA

School of Accountancy Advisory Council

2012-2013



**USF ACCOUNTING ADVISORY COUNCIL DIRECTORY
2012-2013 COUNCIL YEAR**

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Note: Term of Office is up each year as of July 1.

Rev. 10/16/12

Members



B. TERRY AIDMAN is the former Florida Managing Partner of Cherry, Bekaert & Holland and Partner in charge of CB&H's Tampa Bay practice. He graduated from the University of South Florida (USF), with a degree in accounting. Today, Mr. Aidman serves on the USF School of Accountancy Advisory Board, of which he was past chair, is a member of the President's Council and an honorary member of Beta Alpha Psi. He currently serves and is past Chair of the University of South Florida FICPA Accounting Conference. Since becoming a Certified Public Accountant in 1970, he has taught, lectured, and written articles on a variety of topics. Mr. Aidman formerly served both as Director of Tax Services and as Managing Partner of the Tampa Bay offices of an international accounting firm. He has extensive experience as an income and estate planner, and as a client advocate before the Internal Revenue Service. In addition to having served as an Editorial Advisor for the Journal of Accountancy, his credits include a weekly tax column, a monthly "Tax Tip" for regional television, and a monthly video presentation for a national education program. Mr. Aidman is a member of The Executive Committee, an international organization dedicated to increase the effectiveness of CEO's. He has previously served as Chairman of the Board of Directors of

DFK/USA, an organization consisting of independent accounting firms throughout the world, committed to meeting the business needs of its member clients. Both the American Institute and the Florida Institute of CPAs have presented Mr. Aidman with their Public Service Award. He is listed in Who's Who in Finance and Industry in America.



ERIC BAILEY is a native of Tampa and received a degree, *summa cum laude* in Finance and Accounting, from the University of South Florida. A founding Principal of CapTrust, Eric has undergone three years of advanced study in the complex issues of investment management and has earned the right to use the Chartered Financial Analyst[®] designation.

Eric has been a guest on CNBC and Fox Business News addressing various aspects of the financial markets and investment strategies. He has been quoted in a variety of national and international publications such as *The Wall Street Journal*, *U.S. News & World Report*, *The Chronicle of Philanthropy*, *Investment News*, *The Miami Herald*, *The Tampa Tribune*, *St. Petersburg Times* and the United Kingdom's *Fund Strategy* "Quarterly Review." Eric also writes for the "Investment Corner" column of the national publication, *401(k) Advisor*, by Aspen Publishers.

Eric remains active in the community through leadership and mentoring. He is a graduate of the USF College of Business Leadership program, Leadership Tampa 04, and has received recognition for his ongoing involvement in the USF Corporate Mentor Program. He is a past chair of the Cabinet for Leadership Tampa Alumni Association. Eric also served as chair of the Board of Directors of the CEO Council of Tampa Bay. Additionally, he is on the Board of Directors and chairs the Community and Partnership Development Committee for the United Way of Tampa Bay. Keeping current on important industry trends, Eric is involved with many professional organizations including: the Florida West Coast Employee Benefits Council, American Society of Pension Professionals & Actuaries (ASPPA[®]), CFA Institute and served as past president of CFA Tampa Bay. Eric has completed the PLANSPONSOR Retirement Professional (PRP) program offered through the PLANSPONSOR Institute.



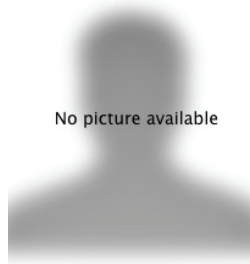
LEE BELL is the Managing Shareholder of Saltmarsh, Cleaveland & Gund's Central Florida practice. Saltmarsh is a regional firm with four (4) offices in the State. Lee also leads the firm's Business Advisory Group focused on Business Valuation and Litigation Support Services.

Lee is a graduate of Harding University in Searcy, Arkansas and began his career as an auditor with an international accounting firm serving markets in the South, the Southwest and the Midwest.

He is married to the former Lisa Jackson. Together, they are raising three wonderful children, Ben, Andrea and Lauren.



THOMAS R. BLYTHE serves as the Vice President, Taxes for Jabil Circuit, Inc., St. Petersburg, FL. He is a CPA with over 40 years of experience in corporate taxation. He began his career with Price Waterhouse in Rochester, NY. After leaving public accounting he worked for Sybron Corporation, that was one of his clients. Later he worked for Beatrice Company in Stamford, CT and later was transferred to Chicago. Following the KKR buy-out of Beatrice he joined Baxter International, Inc., in Deerfield, IL as Director of International Taxation. In 1998 he joined Owens-Illinois, Inc. as CTO. He is a past President of the Syracuse and Chicago chapters of TEI. He also served as the National Representative for the Westchester-Fairfield chapter. He is active with the tax committees for both the National Association of Manufacturer's, NAM and Manufacturer's Alliance for Productivity and Innovation, MAPI.



DONNA BRICKMAN is the Director of Business Process at All Children's Hospital. She has been with All Children's since 1986. She is a current member of the IIA, FICPA, AICPA and Association of Healthcare Internal Auditors.

Donna graduated summa cum laude with an accounting degree from USF and began her career as an auditor with Arthur Andersen.

Donna is active in the community and coordinates the USF Pinellas County Alumni Chapter's Ronald McDonald House meal volunteer program. She has been a volunteer for the All Children's Hospital Children's Miracle Network telethon for 25 years. She is also a current member of the All Children's Hospital Foundation Society. Donna is an active USF alum and currently serves as the Treasurer of the USF Alumni Association National Board and is a Sustaining Life Member of the USF Alumni Association. She is a current member of the USF President's Society and USF Bulls Club.



SANDRA W. CALLAHAN serves as the Senior Vice President Finance and Chief Financial Officer, TECO Energy, Inc., a publicly held Tampa-based company with annual revenues of \$3.5 billion and electric and gas utility operations in Florida, electric generation in Guatemala and coal operations in Kentucky. She is responsible for corporate financing activities, accounting and tax functions, SEC reporting, investor relations, risk management, and the management of corporate funds and funded benefit assets for TECO Energy and its operating companies. She was named Chief Financial Officer in July 2009 and previously held the position of Treasurer, Vice President of Risk Management, and Chief Accounting Officer. A licensed CPA, she was an audit manager with the public accounting firm Coopers and Lybrand before joining TECO in 1988. Ms. Callahan currently serves on the board of the Florida Self-Insured Guaranty Association, the Board of Trustees of the Lowry Park Zoo, the board of the Greater Tampa Chamber of Commerce and the Executive Advisory Council for the University of South Florida College of Business Administration. She is also a past president of the Centre for Women and was treasurer of Alpha House of Tampa for eight years. Sandy and her husband Tom live in St. Petersburg.



WILLIAM D. CAMMARATA is the Sr. Vice President of the Financial Operation Center at MetLife, and was named to this position in May, 2007. He began his career at MetLife in June 1974 as a member of the Internal Audit Department. Subsequently, he spent several years in Group Insurance Operations and Pension Operations, which are now part of Institutional Business. While serving as the Pension Controller, he was appointed as officer on May 1, 1991. Prior to accepting his current position in Tampa, as the Vice President of Financial Operations, he served as division controller for both our Institutional and Individual lines of business. He has a B.S. in accounting and an MBA in Finance from Fordham University and is also a Certified Management Accountant (CMA). He is a member of the board of directors for Junior Achievement of West Central Florida, Executive Board Member for MDA and member of the School of Accountancy Advisory Council at the University of South Florida.

No picture available

DEREK DEWAN graduated from the USF with a degree in accounting in 1977 and started his career as a CPA with PricewaterhouseCoopers. At age 29, he became one of the youngest professionals to achieve partner level at the firm. Within a few years, he was promoted to Managing Partner of the Jacksonville, Florida office. His career as a CPA spanned 16 years. While at PricewaterhouseCoopers, Mr. Dewan was instrumental in the formation and financing of AccuStaff Incorporated providing advice and counsel in the original merger of the four independent companies that created AccuStaff. AccuStaff was primarily a commercial staffing company at that time. In January 1994, Mr. Dewan joined as President and Chief Executive Officer and took the company public. In September 1998, the Company sold its commercial staffing division to Randstad Holding nv of the Netherlands. The following month, AccuStaff changed its name to Modis Professional Services, Inc. to reflect its focus on its information technology and professional staffing and consulting services divisions. Under Mr. Dewan's leadership, the Company became a Fortune 1000 world-class global multidisciplinary business services provider, with a network of offices in the United States, Canada, the United Kingdom, Continental Europe, Asia and Australia. Modis Professional Services, Inc. changed its name to MPS Group, Inc. in 2001.

An energetic and innovative leader, Mr. Dewan serves on the ALSAC professional advisory board of St. Jude's Children's Research Hospital and served on the 2005 Super Bowl Host Committee. He is a Trustee of the Jacksonville, Florida Public Library System, a member of the Executive Board of the Cox School of Business and Parents Leadership Council at SMU, and on the Parents Philanthropy Board of The George Washington University. Mr. Dewan is a recipient of the 1999 "Ellis Island Medal of Honor" which was recorded in the Congressional Record. The USF College of Business awarded him the "Distinguished Alumni Award for Entrepreneurship" in 1999. He has served for 3 years on the New York Stock Exchange's Listed Company Advisory Committee and helped promulgate new corporate governance standards for NYSE listed companies. He volunteers his time and talents to charities, community service organizations and civic endeavors. Derek Dewan resides in Jacksonville, Florida with Kim, his wife of 29 years and daughters Brittany (22) and Allison (20).



DICK DOBKIN has been a board member, chair of the audit committee and member of the compensation committee for Cracker Barrel restaurants (NASDAQ: CBRL) since his retirement from Ernst & Young in 2005 and a board member since 2008 for Blue Pearl specialty veterinary hospitals and emergency centers which currently operate 24 facilities in 11 states. He also serves as a business consultant and advisor to several privately owned entrepreneurial businesses. During his 37 year career with Ernst & Young, Dick led the Tampa practice as managing partner and also headed the entrepreneurial services group for the state of Florida and the retail, distribution, manufacturing and services industries practice for Florida and Puerto Rico. He has been a speaker at several ISS endorsed programs on corporate governance and the role and responsibilities of the audit committee. In addition to serving as Executive in Residence for the School of Accountancy at USF, he is also active in the Tampa Bay community as chairman of the board for WEDU public broadcasting, a board member for MOSI and Tampa General Foundation and a member of the Leadership Council for the Community Foundation of Tampa Bay. During his time in Tampa he has served as chairman of the Greater Tampa Chamber of Commerce and the Committee of 100 for economic development and also spent two years as chairman of the Florida Venture Forum Venture Capital Conference which brings entrepreneurial businesses together with venture capital firms and other sources of financing. Dick received his B.S. in accounting from Penn State and his MBA from Carnegie-Mellon University



STEPHEN G. DOUGLAS is a 1994 USF graduate and a Florida licensed CPA. He is a shareholder of the Tampa based CPA firm of Rivero, Gordimer & Company, P.A., focusing his efforts on the audit practice.

Mr. Douglas is instrumental in the administrative and client development aspects of the firm, as well as its professional practice. His industry expertise is in the areas of manufacturing, healthcare, not-for-profit, governmental and employee benefit plan audits. His responsibilities also include the firm's peer review process, internal quality control monitoring, and responses to requests for proposals. Further, he leads the audit practice's meetings that includes continuing training and updates on new accounting and auditing standards, as well as the firm's policies and procedures.

Mr. Douglas is a Tampa native and is active in the community through his involvement in the following organizations: Board of Directors of A Brighter Community, Inc., Board of Directors of USF School of Accountancy *Accounting Circle*, Finance Council of St. Lawrence Catholic Church, Finance Council of St. Lawrence Catholic School, St. Lawrence Catholic School's Dads Club and the Knights of Columbus.



MATTHEW A. DUMAR is a partner in the Tampa Bay office of Grant Thornton LLP with more than 16 years of combined public accounting and private industry experience. Matt's diversified industry experience includes manufacturing and distribution, software and technology, telecommunications, media, hospitality, services, and biotechnology. Matt is a USF Alum and Past Chair of the Accounting Circle for USF.



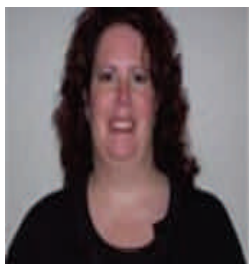
RALPH GARCIA is the managing partner of Pender Newkirk & Company LLP and has been practicing in the public accounting profession since 1978. His primary focus is directing the activities of the firm and implementing strategies as determined by the partner group of the firm. He is a member of the firm’s Employee Benefit Plan Audit Services Team and the firm’s Lender Services Group. Over his career, Mr. Garcia has been involved as team leader in all phases of audits, reviews, compilations, consulting, and tax services. His industry experience includes, but is not limited to, all areas of distribution, warehousing and wholesaling, as well as construction contractors, purchase cooperatives, real estate management, software development, professional service organizations, and light manufacturing and production. Mr. Garcia has assisted commercial lenders in various capacities including collateral monitoring of asset based loans, presentation of in-house educational seminars, and as direct help-line consultant for financial matters. He is available to the firm’s clients to act as a facilitator and moderator of strategy and planning meetings. He has extensive experience in working with both emerging companies and companies in transition, and has served as a court appointed conservator in charge of operations of a large national company. Mr. Garcia has been a featured speaker at numerous local and state trade conventions and is the author of a nationally syndicated training program for commercial lenders. Mr. Garcia earned his BA Degree majoring in Accounting from the University of South Florida, and is a Certified Public Accountant in the state of Florida, a member of the American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants and the Institute of Commercial Lending Advisors. He is also a former Board Member and Treasurer of the Pediatric Cancer Foundation, a board member of Junior Achievement, Board member of the CEO Council of Tampa Bay, 2012 Committee Chair for the Greater Tampa Chamber of Commerce Small Business of the Year Awards and lastly a board member of the USF Advisory Council.



JEFFREY GILBERT is a Florida based partner with PricewaterhouseCoopers and has nearly 20 years of experience providing accounting, business advisory and audit services to a variety of organizations including public and privately-held multinational companies. Jeff has spent his entire career working with SEC registrants and has developed significant expertise in assisting clients with mergers and acquisitions, divestitures and joint ventures in a wide variety of industries through initial and secondary public equity and debt offerings. Jeff has extensive experience serving portfolio companies of Private Equity Funds. Jeff holds a Bachelor of Business Administration degree and Masters of Business Administration degree from Florida State University where he is on the School of Accounting Professional Advisory Board. Jeff oversees recruiting efforts at the University of South Florida and is a member of their School of Accountancy Advisory Council. Jeff is also a member of the American and Florida Institutes of Certified Public Accountants.



JEFFREY B. HACKMAN has served as the Vice President and Chief Accounting Officer of Kforce Inc., a provider of professional staffing services and solutions, since February 2009. Prior to his appointment as Chief Accounting Officer, Mr. Hackman served as the SEC Reporting Director from October 2007 to February 2009. Prior to joining Kforce, Mr. Hackman was employed by Grant Thornton LLP, the U.S. member firm of Grant Thornton International Ltd and one of the six global audit, tax and advisory organizations, as an audit senior manager from September 2002 to September 2007. Mr. Hackman began his career with Arthur Andersen, LLP in January 2001 as a staff auditor. Mr. Hackman received his Bachelor of Science in Accounting and Masters of Accountancy from the University of South Florida (“USF”). He is a CPA in the State of Florida and a member of the American Institute of CPAs and Florida Institute of CPAs. His professional affiliations include serving on the Board of Directors of the USF Accounting Circle, which supports the development and growth of the USF School of Accountancy and its students and faculty.



JENNIFER HAMWAY holds a bachelor of science degree in accounting and a masters of accountancy degree from the University of South Florida and is a certified public accountant in Florida. Jennifer started her career in public accounting with Ernst & Young in Tampa, Florida, in October 1994. She serves a variety of public, not-for-profit, and other health science organizations. Her clients have included large multi-hospital integrated delivery systems (including hospital, long-term care, managed care, and physician practice components), as well as high-growth entrepreneurial companies. Experience includes public and private placement debt offerings, mergers and acquisitions, joint ventures, debt refinancing/ restructures, complex real estate and lease transactions, and statutory/regulatory filings. In October 2002, Jennifer transferred to the Orlando office where she continued her health science industry specialization. While in Tampa and Orlando, Jennifer

was involved in developing health sciences-related education courses and has extensive experience and involvement in training and education (E&Y Certified Learning Leader), recruiting (University of Central Florida and University of South Florida Campus Coordinator), and other human resource initiatives. She is active in various community and alumni organizations and serves as a board member of the University of South Florida Accounting Circle.



ALI HASBINI is the President of Sunrise Homes, a successful and highly regarded Tampa Bay Area homebuilder and developer. A former faculty member at the University of South Florida, he holds an MBA in Finance and is a certified public accountant with memberships in the Florida and the American Institutes of CPA's. He is also a state certified general contractor. In 1995 the University of South Florida's College of Business Administration named him "Entrepreneur of the Year." Ali has been a member of the Advisory Council for the School of Accountancy at the University of South Florida since 1997.

Ali lives in Lithia with his Wife, Sawsan and their three children.



RICHARD JACOBSON is a shareholder in the Tampa office of the Fowler White Boggs statewide law firm, practicing in the firm's International Practice Group. For over 20 years he and his partners have specialized in tax and immigration planning for foreign investors and U.S. companies doing business overseas. Richard has written for several publications and speaks frequently on international tax and business issues. He is a past president of the West Coast Chapter of the Florida Institute of Certified Public Accountants; a member of the University of South Florida School of Accountancy Advisory Council; a member of the University of Florida International Center Advisory Board and the College of Law International Programs Advisory Board. He is active with many Bay Area international organizations, most particularly the Committee on Foreign Relations where he has served as Director for many years. He is on the Board of Directors of the TerraLex legal network with firms in over 100 countries. He received his B.B.A. at the University of Georgia, his J.D. at the University of Florida and his LL.M. in Taxation at New York University. He attended high school in Kabul, Afghanistan.



TINA JOHNSON graduated Summa Cum Laude with B. A. in Accounting, University of South Florida, June 1980. She worked for Arthur Andersen & Co. in Tampa from July 1980 to July 1986 before moving over to Publix Super Markets, Inc. in July 1986 and became the Advisor to the CEO in January 2005. She also serves as Publix Super Markets Charities, Inc., Treasurer. Tina is a member of the USF Accounting Advisory Council and a member of the USF Foundation Board of Trustees.



WILLIAM A. (BILL) JOHNSON is the Vice-President, Finance Shared Services, Coca-Cola Refreshments. A member of CCR's financial leadership team, Bill is responsible for oversight of the company's Finance and Accounting shared services encompassing both domestic and international delivery centers. He has 30 years of experience, primarily within the Coca-Cola Bottling system, with expertise in strategy, start-up, consolidation, and operations for financial/managerial accounting, planning, analysis, and business decision support services. Bill began his career with Coca-Cola in Baltimore, Maryland in 1981, subsequently holding a variety of managerial accounting positions with the company in the mid-Atlantic region. In June 1992, he transferred to Tampa where he served as Controller for the company's Florida and Caribbean operations. In 2001, Bill led the start up of the former Coca-Cola Enterprises North American Shared Services Center in Brandon which employs 1,100 finance and accounting positions. In 2008, the Center's scope was expanded to include governance of the company's global F&A processing operations with locations in Europe, Central America, India, and the U.S. In 2010 CCE's North American operations were acquired by the Coca-Cola Company to form CCR. This delivery network performs a broad range of functions, from data management to thought-based and knowledge-based activities. Bill holds a Bachelor of Science degree in Accounting from the University of Baltimore and a Master of Science degree in Finance from the Johns Hopkins University.

Bill holds a Bachelor of Science degree in Accounting from the University of Baltimore and a Master of Science degree in Finance from the Johns Hopkins University.



TRACEY L. MCDONALD, CPA is an Audit Partner with Lewis, Birch & Ricardo, LLC and has been with the firm for 18 years. She specializes in providing assurance and consulting services to clients in health care, not-for-profit, and insurance industries. She holds a B.A. degree in Economics, Psychology and Management from Salem College in Winston-Salem, N.C., a B.A. and a Masters degree in Accounting from the University of South Florida in Tampa. Tracey is a Florida CPA and joined the firm after working in the Tampa office for KPMG. She currently serves as Treasurer on the Board of UPARC Foundation, Inc. and is Past-Treasurer of Project GRACE, Inc., an affiliate of Suncoast Hospice. Tracey is married to Bryan McDonald, CFO of LifeLink Foundation and a fellow USF graduate with B.A. and M.A. degrees in Accounting. Tracey and Bryan live in South Tampa with Bryan's 17-year old daughter Courtney.



LORI NISSEN is an audit partner in KPMG’s Tampa office. She leads KPMG’s Public Sector practice. She began her career in Florida and spent four years in the Kansas City office. She has more than 22 years of experience in providing audit services to government clients and not-for-profit organizations.

Lori devotes most of her time to providing professional services to governments and not-for-profit organizations, including those receiving federal and state financial assistance. She also performs concurring reviews for many of the state and local governments in the Southeast. She has provided audits in accordance with *Government Auditing Standards* and has in-depth experience in performing audits of federal and state financial assistance programs. Her key assignments include served as an audit partner for one of the 10 largest school districts in the United States, served as an audit partner for some of the largest municipalities in Florida, including audits of their federal expenditures and state financial assistance programs, served as a member of KPMG’s GASB 53 implementation team, and served as audit manager and audit partner for a not-for-profit hospital system with 22 locations throughout the United States, Canada, and Mexico.

Lori received her B.S. in Accounting and her M.A. degree from the University of Florida, she is a Certified Public Accountant in the state of Florida.



KIM O'BRIEN began her career as an Auditor and worked in public accounting for 8 years in local, regional and national firms. Her focus included both public and private companies, with industry expertise encompassing healthcare, manufacturing, agribusiness, telecommunications, retail, automotive, restaurant, and not-for-profit sectors. Kim transitioned out of public as an Audit Manager at Grant Thornton to accept the role of CFO at Mental Health Care, Inc. During her three year tenure, she focused on developing strategic internal management reporting, implementing & updating financial policies and internal controls, implementing systems, and instituting a 401(k) plan. As a result of her efforts, she was recognized as 2008’s CFO of the Year in the Not-for-Profit category by the Tampa Bay Business Journal. She is now at Taylor White Consulting and works within many industries to match competent, experienced consultants suitable to her clients’ needs.

Kim received her Bachelor of Science Degree and fifth year requirements from the University of South Florida in December 1995, and is a licensed CPA in the State of Florida. She is proud to be a lifetime member of the USF Alumni Association, as well as a Past Chair of the USF Accounting Circle Board and a member of the USF School of Accountancy’s Advisory Council. Kim is a graduate of Leadership Tampa, Class of 2007.



JIM O'DROBINAK is currently Chief Operating Officer for Universal Health Care Group, a Medicare/Medicaid health insurance provider based in St. Petersburg, Florida. Universal provides managed care services for government sponsored health care programs in 13 states. He was most recently President of Advantec Solutions, a national provider of Human Resource outsourcing solutions, and formerly Chief Operating and Chief Financial Officer of Epix Holdings Corporation, Chief Operating Officer and Chief Financial Officer for ABR Information Services (NASDAQ:ABRX) and co-founder of Acclaris, LLC, an international benefits processing company, along with his wife, Liana. Jim started his career as a senior audit manager with Deloitte + Touche. He is a graduate of the University of South Florida (1983) and is a CPA in the State of Florida and a member of the FICPA and AICPA. Jim is also active in the community, serving previously on the Board of Directors of the Gulf Ridge Council of the Boy Scouts of America and the FICPA, along with participating in Leadership Tampa and Leadership Tampa Bay. Jim and his wife Liana of 24 years have four great children, Ryan, Katie, Eric and Michael.



GREG ORCHARD is the CFO of Tampa Bay & company. Greg has more than 30 years experience in public accounting, risk and control consulting, and private industry. He was an audit manager for an international accounting firm, Director of Internal Audit for a diversified Fortune 500 company, Controller for both a major business unit of a Fortune 500 company and a privately held company, and Vice President/COO of a not-for-profit membership organization. Greg is a graduate of Florida State University and has a Master of Accountancy degree from the University of South Florida (1975). Greg is also active in the community, serving on the following: Board of Directors of the Outback Bowl, Advisory Council for the School of Accountancy at the University of South Florida (a past chair), Advisory Board for the Center for Ethics at the College of Business at the University of Tampa (past chair), Past President of the Tampa chapter of the Institute of Management Accountants, Board of Directors for the Tampa Bay Sports Commission, and Board of Directors and Finance Committee for the Glazer Children’s Museum.



STEVEN S. OSCHER is the Managing Director of Oscher Consulting, P.A., a firm committed to providing specialized financial analysis to the legal community. Prior to forming Oscher Consulting, Mr. Oscher was with an international accounting firm where he served as an Audit and Quality Review partner and was the Director of Litigation Services. He has also taught numerous professional education courses in the areas of accounting, auditing, and litigation services. Mr. Oscher's litigation background includes extensive work in the areas of economic damages, including lost future earnings, professional liability issues, and business valuations. Mr. Oscher currently serves as a Chapter 11 and Chapter 7 Bankruptcy Trustee. Oscher Consulting has been engaged to investigate financial fraud and Ponzi-type activity in these bankruptcy estates, as well as, other cases before the Bankruptcy Court. Mr. Oscher has provided consulting and litigation support services to several governmental clients including the FDIC, RTC, and Florida Departments of Transportation and Insurance, the Florida Attorney General of the Economic Crimes Unit, and the Hillsborough County Attorney. The firm's resources include professionals with a broad range of experience and expertise, including:

Certified Public Accountants, Chartered Financial Analysts, Information Systems professionals, Certified Fraud Examiners, and PhDs in economics, finance, accounting and marketing. Mr. Oscher's professional memberships include the American Institute of CPAs, Florida Institute of CPAs, Association of Certified Fraud Examiners, and the National Association of Forensic Economists. He has served on the FICPA Valuation and Litigation Services Sub-Committee and has been appointed to the American Arbitration Association's National Roster of Neutrals. Mr. Oscher served two terms as a member of Florida's State Board of Accountancy and has served as the Chairman of the Accountants Independence Task Force Committee. He currently serves as a member of the Judicial Nominating Commission. His community activities include involvement with the University of South Florida where he has served as President of the National Alumni Association, Chairman of the College of Business's Management Advisory Board, Chairman of the College of Business's Leadership program, and Chairman of Leadership Tampa's Alumni Board of Directors. Mr. Oscher has served on the Florida Bar Association's Grievance Committee and the Unlicensed Practice of Law Committee. He is currently a Board Member of the College of Business Dean's Circle, Chairman of the Advisory Board to the School of Accountancy at the University of South Florida, and President of the Board of Directors for Sun Dome, Inc.



TANYA PAVLIK is currently vice president for finance and accounting for the American Cancer Society, Florida Division, where she oversees all finance and accounting operations and serves as chief financial adviser to senior management. She previously worked for Arthur Andersen as a senior auditor in the audit and business advisory practice and was managing director of a fully licensed CPA firm providing audit and accounting consulting services to small to medium size companies.

Ms. Pavlik is a certified public accountant and holds bachelor's and master's degrees in accountancy from the University of South Florida, where she also currently serves as a member of the University's Accounting Circle Board. She is a member of the American Institute of Certified Public Accountants and the Florida Institute



JEFFREY SPARLING is a partner with Ernst & Young and has more than 26 years of experience. He currently serves as the North Florida Assurance Leader and has responsibility for all assurance services provided by Ernst & Young assurance professionals from the Tampa, Orlando and Jacksonville offices of Ernst & Young. Jeff has extensive SEC filing experience, including initial public offerings, secondary offerings, debt offerings and merger and acquisitions. Jeff serves companies in all stages of growth, from start-ups to large publicly-held companies. Jeff also serves a number of private equity funds and their related portfolio accounts. Jeff started his career with Ernst & Young in Kalamazoo, Michigan in August 1986. In June 1988, Jeff transferred to the Tampa office and in September 1996, Jeff relocated to Cleveland, Ohio where he served as a member of Ernst & Young's National Office. While in National, Jeff was involved in developing firm policies, addressing technical issues and overseeing certain of Ernst & Young's education courses. Jeff resumed his client-serving role in the Tampa office in June 1998.

Jeff holds a Bachelor of Business Administration degree from Western Michigan University and is a Certified Public Accountant in Florida, Michigan, New York and Tennessee. Jeff oversees Ernst & Young's recruiting efforts at the University of South Florida.



BILL TAPP has served as Senior Managing Director of CBIZ Kirkland, Russ, Murphy and Tapp, PA (CBIZ KRMT) since 2005. Bill's responsibilities as Senior Managing Director include current and long-term planning for the Tampa Bay business unit as well as representing the firm throughout the Tampa Bay business community. Bill received his Bachelor of Science Degree in Accounting from the University of South Florida. He has over thirty years of public accounting experience and formerly served as a Tax Partner with KPMG Peat Marwick. Bill has extensive experience working with various types of tax compliance and consulting issues. He has worked closely with various types of business entities and has also assisted business owners with related tax matters. He has been extensively involved with business acquisitions, state and local tax minimization engagements, and representation before the Internal Revenue Service and the Florida Department of Revenue. Bill has also provided expert witness testimony for litigation support engagements. In addition to his involvement with the Advisory Council, Bill also works on a volunteer basis with a number of other organizations in the Tampa Bay area including BayCare Health System where he is currently a member of the Board of Trustees.



WILLIAM THOMAS is a Managing Director in the Protiviti Tampa office and leads Protiviti's Southeast Region Internal Audit Practice. His experience includes over 20 years working with a wide range of organizations in the areas of business ethics, governance, risk management, and internal audit. Bill's background includes internal audit startup for numerous organizations, design and delivery of enterprise risk assessments, audit plan development, Audit Committee reporting and adherence to professional standards. Bill's experience also includes development of enterprise risk management processes including infrastructure development, establishing risk philosophy, tolerance and reporting protocols; and establishing Board-level expectations for risk management and reporting activities. Bill has considerable experience working with clients to develop governance processes (e.g., Board and Board Committee structures and protocols). In this role, he is a frequent advisor to Directors in helping Board committees fulfill their responsibilities. Bill is an active member of the Tampa Bay community. He is a member of the Board of Directors for the Florida Council on Economic Education, where he leads the Audit and Finance Committee. He was a two-term Chairman of the Board for the Center for Ethics at the John Sykes College of Business at the University of Tampa. He was also a charter member of the Advisory Board for the University of South Florida St. Petersburg Program for Social Responsibility and Corporate Reporting. Bill is a graduate of Virginia Tech and holds professional certifications in Internal Audit, Fraud Examination and Information Systems Auditing. He is also accredited by the Institute of Internal Auditors to perform Internal Audit Quality Assessment Reviews in accordance with Professional Standards.



ANDREW B. TITEN is President and Chief Operating Officer of Bisk Education, one of the nation's largest providers of online professional education. The Company partners with leading universities to offer multimedia degree and certificate programs to working adults around the world. It also offers a complete line of continuing education and CPA review materials for accounting professionals. Mr. Titen has a Bachelor of Business Administration degree from the University of Central Florida and a Bachelor of Science degree from Tulane University. He is also a Certified Public Accountant in Florida, a chartered Global Management Accountant and is a 2005 Hall of Fame inductee in the University of Central Florida's College of Business Administration.



JOSEPH B. TREPANI is the Senior Vice President and Corporate Controller, joined the Company in March 1990 as Controller and held the position of Director of Operations from October 1991 through January 1995. In February 1995, he was promoted to Vice President and Worldwide Controller and to Senior Vice President and Corporate Controller in March 1998. Prior to joining the Company, Mr. Trepani was Vice President of Finance for Action Staffing, Inc. from July 1989 to February 1990. From 1982 to 1989, he was employed by Price Waterhouse. Mr. Trepani is a Certified Public Accountant and holds a Bachelor of Science Degree in Accounting from Florida State University.



JOSE VALIENTE was born in Cuba. He moved to the United States in 1962 settling in Tampa, Florida. He graduated from the University of South Florida in 1973 and has been in the practice of public accounting and consulting for over 30 years. He is licensed to practice as a Certified Public Accountant in the State of Florida, and is one of the founding partners of Valiente Hernandez P.A. with offices in Tampa and Tallahassee. Jose has lived in the Tampa area for 44 years. He and his wife, Lourdes, have a daughter Lauren who just graduated from the University of Florida Law School. Jose is very much involved in community and professional organizations. Special skills include estate and gift planning; federal, state and local tax representation and preparation; auditing of commercial entities, not-for-profit and governmental agencies, litigation support in Family Law and business issues Specialist in State of Florida sales tax issues and has received the "Certified In Florida Sales & Use Tax" (CFST) Designation. Jose is the 2009-10 president of the Florida Institute of Certified Public Accountants.



CHARLES W. WHETSTONE, CPA entered the public accounting profession in 1972 serving clients in Orlando, South Florida and Pinellas County areas, Audit partner for not-for-profit organizations, hospitals, nursing homes and various healthcare-related companies, Technical review partner and continuing education coordinator for the firm, Consulting background in operational accounting and business valuations, Team Captain for reviews under the Peer Review Program of the American Institute of Certified Public Accountants for CPA firms, Member of teams performing reviews under the Peer Review Program of the Florida Institute of Certified Public Accountants .

He is a certified Public Accountant in the State of Florida, Member of the American Institute of Certified Public Accountants, Member of the Florida Institute of Certified Public Accountants, Government Finance Officers Association, Continuing professional education instructor, Appointed to a three-year term for the FICPA Committee on Quality Review Acceptance through 1992, 1987-1988 Member of the FICPA Committee on Restructuring Professional Standards, 1988-1989 Member of the FICPA Committee on Quality Review.

Mr. Whetstone is the Central Christian Church, Chairman of Stewardship and Finance Committee for five years, Building Fund Treasurer, 1986 Class of Leadership Pinellas, Member, 1987 Program Committee for Leadership Pinellas, 1987 Class of Leadership Tampa Bay, Member, Served as Board Member and Treasurer of Hospice of the Florida Suncoast, Inc. since 1998, 1998-2001 President of Florida West Coast Orchid Society. He graduated with a B.S., Major in Accounting from the Florida State University.



MARK WHITE is a 1977 graduate of the USF accounting program and an Audit Partner in the Ocala office of Purvis Gray & Company LLP. The firm was founded over 65 years ago and has offices in Gainesville, Ocala, Sarasota and Tallahassee. Mark works primarily in the Governmental and Utility industries. Throughout his 30 years in public accounting, Mark has been a frequent speaker at governmental and utility conferences and author of several articles in CPA Today magazine and various professional newsletters. He is a member of the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting and has served on the FGFOA Technical Resource Committee for many years. Mark is married to the former Mary Howard, a 1976 USF Clinical Chemistry graduate. They have two grown boys, Christopher and Matthew. Matthew is following in his dad's footsteps, having received his accounting degree from the USF School of Accounting exactly 30 years after Mark received his. Matt recently passed the CPA exam and is an Audit Senior with Pender Newkirk & Company LLP in the Tampa area.

Mark enjoys basketball, golf, scuba diving, fishing, camping, and the great outdoors and is active in his Church. Mark considers his service on the School of Accounting Advisory Council to be a great honor and is very proud to continue his association with the USF accounting program. .

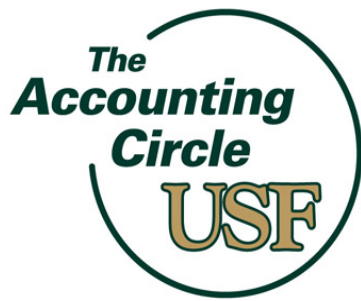


MARTIN WINGATE is an Audit Director with Deloitte & Touche LLP ("Deloitte") in Tampa. Marty has over 15 years of public accounting experience and is primarily focused in the insurance and real estate industries. In addition to his day-to-day responsibilities, Marty is a leader in Deloitte's staff mentoring program and heads Deloitte's recruiting efforts at the University of South Florida (USF). Marty is a Florida Certified Public Accountant and received his Masters of Accounting degree in 1993 from USF. Marty grew up in Bradenton Florida and, upon completing high school, joined the United States Navy and served on active duty for four years. Marty has a wife, Suzie, and two children, Jarod and Tia.

Professional and Community Activities include: American Institute of Certified Public Accountants, Florida Institute of Certified Public Accountants, IASA (spell out)- West Central Florida Chapter- President, United Way - Fundraiser Committee, Leadership Tampa Bay, Tampa Connection, USF Business Mentor Program

Appendix 2

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The Accounting Circle Board 2012

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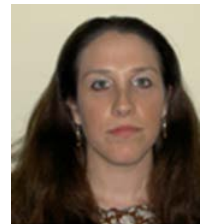
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Appendix 3

Master Strategic Plan for 2011-12

**University of South Florida
School of Accountancy
2011-12 Strategic Plan
“Transforming Minds in Accounting”**



Date Last Revised 11/2/11

2011-12 Strategic Initiatives Approved by SOA Faculty on 9/9/11

Overview

Purpose of Strategic Plan

The USF School of Accountancy (SOA) maintains its own strategic plan (per AACSB requirements) which is revisited annually prior to the start of the new academic year. The Director of the SOA is responsible for guiding discussion of the faculty. The Director may also enlist the help of Committee A where needed. The purpose of the strategic plan is to guide allocation of scarce resources towards achievement of SOA, COB, and university-wide goals and objectives, and, assists in ensuring the SOA is maintaining AACSB accreditation requirements.

Mission Statement

The USF School of Accountancy provides quality undergraduate, Master's and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession.

Vision

The USF School of Accountancy envisions itself to be a nationally-recognized accounting program with a reputation for quality of graduates, scholarly achievement, and noteworthy service.

Value Proposition

The School of Accountancy adds value to the academy and to the accounting profession by:

- Educating students in accounting topics at the undergraduate, master's, and doctoral level;
- Creating and disseminating knowledge in accounting and closely related fields;
- Serving the academy, profession, and community; and
- Making effective and efficient use of the resources under its control.

Measures of Operating Performance

The SOA engages routinely in the activities of teaching, research, and service, and, in obtaining resources as needed to accomplish these everyday activities. These routine activities are separate and distinct from strategic priorities. Nevertheless, it is important for the SOA to set goals and objectives annually and to measure and publish those outcomes. The SOA Operating Scorecard is the tool we employ for this purpose.

We assess regular operating performance through measures of:

- successful “production” of graduates
- successful “production” of knowledge
- successful “production” of community engagement
- resource acquisition and use

Strategic Priorities

Strategic priorities are those things that we must accomplish *above and beyond* the “routine” provision of high-quality teaching, research, and service. If we do not expend effort specifically to move forward on these priorities, we will not achieve more than incremental improvement in our routine activities over time. Note that, at any given time, we do not have to have a strategic priority associated with every component of our value proposition. These should be the items we feel are the most important.

To achieve our vision and mission, our current strategic priorities are:

- Promote and enhance a dynamic learning environment
- Build a national reputation for scholarly contributions
- Develop and enhance the resource base to fund progress toward our vision
- Develop reward systems and structures to facilitate progress towards our vision

SOA Operational Scorecard Framework

A. TEACHING									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Ph. D. student placement (AAU)			0	1 – Wake Forest	1	2	2	2, with at least 1 at a peer or better institution	3, with at least 2 at peer or better institutions
Peer evaluations of teaching			5 of the 6 PhD students who taught received evaluations	Committee A considered but decided not to implement a formal plan. Some informal mentoring has occurred	In process	5 PhD students to be peer evaluated	Offer a peer evaluation process for untenured faculty and PhD students	Offer a peer evaluation process for untenured faculty and PhD students	Offer a peer evaluation process for untenured faculty and PhD students
Feedback from employers (AAU)			?	In process	In process		Use existing biannual exit survey instrument; at least 75% of respondents are very or extremely satisfied with our program	Use existing biannual exit survey instrument; at least 75% of respondents are very or extremely satisfied with our program	Use existing biannual exit survey instrument; at least 75% of respondents are very or extremely satisfied with our program

A. TEACHING									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Alumni satisfaction			?	In process	In process		Use existing biannual exit survey instrument; at least 75% of respondents are very or extremely satisfied with our program	Use existing biannual exit survey instrument; at least 80% of respondents are very or extremely satisfied with our program	Use existing biannual exit survey instrument; at least 80% of respondents are very or extremely satisfied with our program
CPA exam pass rate (AAU)		Overall pass rate of 65%, which is above the national average of 50% (Source: 2012 edition of NASBA publication)	Overall pass rate of 57.5%, which is above the national average of 50% (Source: 2011 edition of NASBA publication)	Overall pass rate for 2009 was 44.23% for USF students, compared with a national average pass rate of 10.2%	Overall pass rate for 2008 was 44.% for USF students, compared with a national average pass rate of 9.7%	Achieve a CPA exam pass rate that is above the national average as determined by NASBA subject to availability of data	Achieve a CPA exam pass rate that is above the national average as determined by NASBA subject to availability of data	Achieve a CPA exam pass rate that is at least at the 60% percentile nationally	Achieve a CPA exam pass rate that is at least at the 75% percentile nationally
Doctoral degrees granted (AAU)		1-Linda Ragland	2- Norma Montague and Robert Marley	1-Chris Jones	1	2 (Lee & Linda)	2	2	3

A. TEACHING									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
External rankings of SOA and/or SOA programs		Per BYU research rankings, SOA ranks #3 in AIS research, #28 in audit research, and #83 overall	<i>Horizons</i> paper ranks SOA PhD program 2 nd in AIS research; 37 th in audit research, 42 nd in financial research, 46 th in managerial research; 25 th in tax research; we are ranked 14 th nationally in experimental research ⁱ	<i>Horizons</i> paper ranks SOA PhD program 2 nd in AIS research; 37 th in audit research, 42 nd in financial research, 46 th in managerial research; 25 th in tax research; we are ranked 14 th nationally in experimental research ⁱⁱ	PhD program ranked 25 th by PAR. Undergrad program ranked 93 rd by Business Week	Maintain PhD ranking. Establish database for ranking undergrad and MAcc programs	Maintain PhD ranking. Establish database for ranking undergrad and MAcc programs	Maintain PhD ranking from 2008-09. Form work group to examine availability of rankings for undergraduate and MAcc programs	Maintain PhD ranking from 2008-09

B. RESEARCH									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Number of citations in Web of Science (AAU)		25	19	8	0	10	2	5	8
Number of refereed publications		7	8	13	27	7	7	8	9
Number of conference presentations		8	11	10	10	8	5	6	7
Number of workshops at other universities		2	0	2	5	3	At least two research presentations at another university	At least three research presentations at another university	At least four research presentations at another university
AQ/PQ status of faculty (AACSB)		Fall 2011 – 80% AQ, 100% AQ + PQ	Fall 2010 – 67% AQ, 100% AQ + PQ Spring 2011 70% AQ, 100% AQ+PQ	Fall 2009 – 65% AQ, 100% AQ + PQ Spring 2010 67% AQ, 100% AQ+PQ	Fall 2008- 73% AQ, 100% AQ+PQ Spring 2009- 73% AQ, 100% AQ+PQ	Meet or exceed AACSB requirements	Meet or exceed AACSB requirements	Meet or exceed AACSB requirements	Meet or exceed AACSB requirements
Number of workshops at SOA		17, of which 3 outside	10, 3 outside	19, with 16 outside speakers	10, with 3 outside speakers Robinson (ASU) Sutton (UCF) Kimbrough (Harvard)	12, 6 outside	12, with at least three outside speakers	14, with at least three outside speakers	15, with at least four outside speakers

B. RESEARCH...continued

	Actual					Target			
Measures	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Number of refereed publications that involve faculty-PhD student co-authorship		0	0	1	2	1	1	2	3

C. SERVICE									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Service on COB- or University-level committees		12	11	24	23	12	12	15	15
Service on national, state, or regional committees of academic or professional organizations		11	10	13	26	8	6	6	6
Number of refereed reviews for journals		12	20	28	31	12	10	15	20
Presentations at non-research conferences (including CPE)		5	7	8	13	7	Make at least 6 presentations at non-research conferences (including CPE engagements) each year	Make at least 7 presentations at non-research conferences (including CPE engagements) each year	Make at least 10 presentations at non-research conferences (including CPE engagements) each year
Service on SOA committees		All faculty served on at least one SOA committee	All faculty served on at least one SOA committee	All faculty served on at least one SOA committee	All faculty served on at least one SOA committee	25	Every faculty member serves on at least one SOA committee	Every faculty member serves on at least one SOA committee	Every faculty member serves on at least one SOA committee

C. SERVICE...continued									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
Student organization participation		52 student events were attended.	55 student events were attended.	61 student events were attended.	56 student events were attended. 79% of faculty attended at least 1 student event; 71% attended at least 2. Only 3 faculty members did not attend a student event	75% (same)	Have each 75% of SOA faculty members attend at least 2 Beta Alpha Psi events per year or other student accounting organizations per year	Have each 75% of SOA faculty members attend at least 2 Beta Alpha Psi events per year or other student accounting organizations per year	

D. RESOURCES									
Measures	Actual					Target			
	2012-13	2011-12	2010-11	2009-10	2008-09 (Benchmark)	2011-12	2010-11	5 year	10 year
External fundraising other than research grants (AAU)		Advisory council members funded Study Abroad scholarships	Advisory Council operating funds were moved to the Advisory Council Professorship Fund	The SOA Advisory Council dues were raised to \$1,000 each to bring an additional \$36,000 per year. This funding will be used for any shortage in professorship accounts, as necessary	A plan has been formulated that will correct all professorships during the 2009-10 academic year	Build relationships with potential donors	Adequate funding for existing professorships should be the first priority	Raise a total \$3.5 million excluding School naming rights by 2012 or a total of \$12 - \$13 million by 2012 including naming rights. Examples of funding priorities include: professorships, chairs, naming rights and research grants	
Accounting Circle net cash flow		May 2012 conference profit slightly below 2011 level	May 2011 conference profit was down	Profit from the May 2010 AC conference was \$139,000	Profit from the May 2009 AC conference was \$89,186	Maintain same net profit as last year	Increase profit from Accounting Circle Conference by 10%	Increase profit from Accounting Circle Conference by 15%	

Strategic Priorities Framework

This table represents strategic priorities and some tactical activities for making progress on the strategic priorities. Strategic priorities are those things that we must accomplish *above and beyond* the “routine” provision of high-quality teaching, research, and service. The Director of the School, in consultation with the faculty, may select any of these items to focus on during a given year. The list is reviewed and edited each year during the annual strategic planning review.

Strategic Priority	2011-12 Action Items*
Promote and maintain a dynamic learning environment	Continue to grow our new MAcc concentrations in tax and audit/systems
	Hire a new instructor for tax
	Continue branding of SOA through web site and materials provided to external constituents
	Engage students through ongoing communications through new Blackboard organizations and Student Advisory Board
Build a national reputation for scholarly contributions	Encourage participation of our alumni in the PAR survey for ranking of doctoral programs in accounting
	Develop course scheduling options that provide active researchers with blocks of time for them to advance their research agendas
	Hire a senior professor with an established research record who can contribute immediately to the doctoral program
Develop and enhance the resource base to fund progress toward our vision	Obtain an additional faculty fellowship
	Obtain additional sponsorships for annual Accounting Circle CPE Conference and grow attendance at the event
	Continue funding efforts for Study Abroad scholarships
Develop reward systems and structures to facilitate progress towards our vision	Develop and implement policy for funding research projects by SOA faculty and doctoral students
	Solicit feedback from students and alumni on curriculum effectiveness

Strategic Priority	2011-12 Action Items*

*Voted on by faculty at 9/9/11 meeting

Results of 2010-11 High Priority Action Items

Selected From

Strategic Priorities Framework

This table represents strategic priorities selected for emphasis during the 2010-11 academic year. These are those activities that we hope to accomplish *above and beyond* the “routine” provision of high-quality teaching, research, and service.

Strategic Priority	2010-11 Action Items	Results
Promote and maintain a dynamic learning environment	Promote and grow our new MAcc concentrations in tax and audit/systems	Enrollment in both concentrations is trending upward
	Hire a new instructor for tax	Done
	Develop “brand” for SOA through new marketing materials	Begun, through brochures promoting MAcc and PhD programs
	Hire a new instructor for AIS	Hired PhD graduate as visiting instructor to teach AIS and IT Auditing courses
Build a national reputation for scholarly contributions	Encourage participation of our alumni in the PAR survey for ranking of doctoral programs in accounting	Pending
	Find ways to provide active researchers with blocks of time for them to advance their research agendas	Done. All three assistant professors hired in 2010 will be on a 100% research assignment in Spring 2012
Develop and enhance the resource base to fund progress toward our vision	Obtain a second teaching fellowship	Obtained teaching fellowship from Pender Newkirk
Develop reward systems and structures to facilitate progress towards our vision	Develop and promote a scholarship system for Study Abroad	Done. As of October 2011, 100 % of need is funded for 2012 trip, and 50% of need is funded for 2013 trip.

Funding Priorities for the School of Accountancy 2009-2014

Initiatives	Amount	Target Completion Date
Obtain faculty research fellowship from KPMG <i>(Done)</i>	\$75,000 over three years	Completed
Obtain teaching fellowship from Baumann Raymondo <i>(Done)</i>	\$30,000 over three years	Completed
Obtain technology funding to continue replenishing Met-Life lab <i>(Done)</i>	\$40,000 over three years	Completed
2010 SOA Study Abroad Scholarship Program <i>(Done)</i>	\$30,000 this year	Completed
Obtain pledges to complete funding for Keith Professorship <i>(Done)</i>	Approximately \$88,000 needed	Completed
Renew Grant Thornton faculty research fellowship <i>(Done)</i>	\$75,000 over three years	Completed
Obtain an additional teaching professorship	\$30,000 over three years	12/31/10
2011 SOA Study Abroad Scholarship Program	\$90,000 – 3 year funding plan	6/30/11

**Initiatives to Bring Endowed Professorships into Break-Even State
“Faculty of the Future” Initiative**

Initiative	Annual Deficit	Endowment Amount Needed (4.5% rate assumed)	Target Completion Date
Quinn Chair	\$2,000 per year	\$44,000	Done through Operating Funds
Johnson Chair	\$11,000 per year	\$244,000	Done through Operating Funds
Rooks Professorship	\$16,000 per year	\$356,000	Done through Operating Funds
Advisory Council	\$7,000 per year	\$155,000	Done through Operating Funds
Total	\$36,000	\$799,000	

Appendix

Articulation of SOA Strategic Plan to COB and USF Strategic Plans

	SOA Measures	Link to COB Strategic Initiative	Link to USF Plan
Teaching	Ph. D. student placement (AAU)	1.B. Strengthen the doctoral program	B.1.7. Doctorates awarded
	Peer evaluations of teaching	2.E. Strengthening Ph.D. student teaching and platform skills	
	Feedback from employers (AAU)	2. Enhance the skills and performance of College of Business graduates at all levels to insure they will be the first choice of employers and graduate schools in our area	
	Alumni satisfaction	2. Enhance the skills and performance of College of Business graduates at all levels to insure they will be the first choice of employers and graduate schools in our area	
	CPA exam pass rate (AAU)	2. Enhance the skills and performance of College of Business graduates at all levels to insure they will be the first choice of employers and graduate schools in our area	B.1.11. Index of undergraduate and graduate education access, selectivity, progress, and success
	Doctoral degrees granted (AAU)	1.B. Strengthen the doctoral program	B.1.7. Doctorates awarded

	SOA Measures	Link to COB Strategic Initiative	Link to USF Plan
	External rankings of SOA and/or SOA programs		B.1.11. Index of undergraduate and graduate education access, selectivity, progress, and success
Research	Number of citations in Web of Science (AAU)	1. Enhance the research environment of the College	A.1.6 Citations – US University Science Indicators
	Number of refereed publications	1. Enhance the research environment of the College	A.1.6a Number of Papers
	Number of conference presentations	1. Enhance the research environment of the College	A.1.6a Number of Papers
	Number of workshops at other universities	1. Enhance the research environment of the College	
	AQ/PQ status of faculty (AACSB)	1. Enhance the research environment of the College	
	Number of workshops at SOA	1. Enhance the research environment of the College	
	Number of refereed publications that involve faculty-PhD student co-authorship	1.B. Strengthen the doctoral program	A.1.6a Number of Papers
Service	Service on COB- or University-level committees		
	Service on national, state, or regional committees of academic or professional organizations	5. Enhance community engagement	
	Number of refereed reviews for journals	1. Enhance the research environment of the College	1. Expanding world-class interdisciplinary research, creative, and scholarly endeavors

	SOA Measures	Link to COB Strategic Initiative	Link to USF Plan
	Presentations at non-research conferences (including CPE)	1. Enhance the research environment of the College	1. Expanding world-class interdisciplinary research, creative, and scholarly endeavors
	Service on SOA committees		
	Beta Alpha Psi participation	5. Enhance community engagement	C.11.3 Number of Community partnerships
Resources	External fundraising other than research grants (AAU)	9. Enhance private funding	D.11.1b Annual giving
	Accounting Circle net cash flow	9. Enhance private funding	D.11.7 Revenues from Auxiliary Operations

ⁱ Stephens, N. M., S. L. Summers, B. Williams, and D. A. Wood. 2011. Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates. Forthcoming Accounting Horizons March 2011.

ⁱⁱ Stephens, N. M., S. L. Summers, B. Williams, and D. A. Wood. 2011. Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates. Forthcoming Accounting Horizons March 2011.

Appendix 4

Program checklists for

Master of Accountancy concentrations

**Master of Accountancy Program of Study ¹
Audit/Systems Concentration**

Student Name _____ USF I.D. # _____ Date _____

Description	Selection F, SP, SU	Grade	Completed
Required Accounting Core Courses (6 hours)			
ACG 6875 – Financial Reporting and Professional Issues (F,SP) ²			
ACG 6932 – Integrative Accounting Seminar (F,SP) ²			
Audit/Systems Concentration Requirements (12 hours) ³			
ACG 5675 – Internal & Operational Auditing (SP,SU)			
ACG 6405 – Advanced Accounting Information Systems (F)			
ACG 6457 – Accounting Systems Audit, Control and Security (SP)			
ACG 6476 – Contemporary Issues in Accounting Information Systems ⁷			
ACG 6636 – Contemporary Issues in Auditing (F) ⁴			
ISM 6156 – Enterprise Resource Planning and Bus Proc Mgt (SP,SU)			
ISM 6328 – Information Security and Risk Management (SU)			
Accounting Electives (6 hours) ⁶			
ACG 5205 – Advanced Financial Accounting (F,SP) ⁴			
ACG 5505 – Governmental/Not-For-Profit Accounting (F,SP) ⁴			
ACG 6346 – Contemporary Issues in Managerial Accounting ⁷			
ACG 6405 – Advanced Accounting Information Systems (F)			
ACG 6457 – Accounting Systems Audit, Control, and Security (SP)			
ACG 6476 – Contemporary Issues in Accounting Information Systems ⁷			
ACG 6636 – Contemporary Issues in Auditing (F) ⁴			
ACG 6936 – Selected Topics In Accounting			
TAX 5015 – Federal Taxation of Business Entities (F,SP) ⁴			
TAX 6005 – Advanced Partnership Taxation (F,SP)			
TAX 6065 – Contemporary Issues in Taxation (SU)			
TAX 6134 – Advanced Corporate Taxation (F,SP)			
TAX 6445 – Estate Planning (SP)			
Non-Accounting (Business) Electives (6 hours) ⁵			
BUL 5332 – Law & the Accountant (F,SU) ⁴			

Footnotes are on the next page.

Program planned by: _____

Date: _____

Approved for graduation by: _____

Date: _____

Student's signature of approval: _____

Date: _____

(Form revised 03 21 2012)

Master of Accountancy Program of Study ¹
Audit/Systems Concentration

Student Name _____ **USF I.D. #** _____ **Date** _____

¹ At least 21 semester hours must be in 6000 level courses. 5000 level courses do not count for the MAcc if taken as an undergraduate and used for the Bachelor of Science in Accountancy.

² Beginning Spring 2013, ACG 6875 and ACG 6932 will be taught on the same week night. ACG 6875 should ideally be taken in the first semester of the MAcc program; ACG 6932 should ideally be taken in the last semester of the program (note: neither of these two courses are offered in the summer)..

³ Either ACG 6405 or ACG 6457 must be taken. Either ACG 6636 or ACG 5675 must be taken. Plus any 2 of the remaining 4 courses must be taken.

⁴ Recommended courses for CPA exam preparation. BUL 5332, TAX 5015, and ACG 5505 may be offered in the summer, subject to funding and availability of faculty.

⁵ Requires approval by the Master of Accountancy Advisor.

⁶ In addition to the courses listed below, any courses not used to fulfill the concentration requirement may be used to fulfill the elective requirements. All 6000 level TAX courses require TAX 5015 as a pre-requisite or a co-requisite.

⁷ ACG 6436 & ACG 6476 are rarely offered; however, in the event either is offered, either would count as either an audit/systems concentration class or an elective.

Master of Accountancy Program of Study ¹
Tax Concentration

Student Name _____ USF I.D. # _____ Date _____

Description	Selection F, SP, SU	Grade	Completed
Required Accounting Core Courses (6 hours)			
ACG 6875 – Financial Reporting and Professional Issues (F,SP) ²			
ACG 6932 – Integrative Accounting Seminar (F,SP) ²			
Tax Concentration Requirements (12 hours) ³			
TAX 5015 – Federal Taxation of Business Entities (F,SP) ⁴			
TAX 6005 – Advanced Partnership Taxation (F,SP)			
TAX 6065 – Contemporary Issues in Taxation (SU)			
TAX 6134 – Advanced Corporate Taxation (F,SP)			
TAX 6445 – Estate Planning (SP)			
Accounting Electives (6 hours) ⁶			
ACG 5205 – Advanced Financial Accounting (F,SP) ⁴			
ACG 5505 – Governmental/Not-For-Profit Accounting (F,SP) ⁴			
ACG 5675 – Internal and Operational Auditing (SP,SU)			
ACG 6346 – Contemporary Issues in Managerial Accounting ⁷			
ACG 6405 – Advanced Accounting Information Systems (F)			
ACG 6457 – Accounting Systems Audit, Control, and Security (SP)			
ACG 6476 – Contemporary Issues in Accounting Information Systems ⁷			
ACG 6636 – Contemporary Issues in Auditing (F) ⁴			
ACG 6936 – Selected Topics In Accounting			
Non-Accounting (Business) Electives (6 hours) ⁵			
BUL 5332 – Law & the Accountant (F,SU) ⁴			

¹ At least 21 semester hours must be in 6000 level courses. 5000 level courses do not count for the MAcc if taken as an undergraduate and used for the Bachelor of Science in Accountancy.

² Beginning Spring 2013, ACG 6875 and ACG 6932 will be taught on the same week night. ACG 6875 should ideally be taken in the first semester of the MAcc program; ACG 6932 should ideally be taken in the last semester of the program (note: neither of these two courses are offered in the summer).

³ TAX 5015 does not count for the Tax Concentration if taken as an undergraduate and used for the Bachelor of Science in Accountancy degree. All 6000 level TAX courses require TAX 5015 as a pre-requisite or a co-requisite.

⁴ Recommended courses for CPA exam preparation. BUL 5332, TAX 5015, and ACG 5505 may be offered in the summer, subject to funding and availability of faculty.

⁵ Requires approval by the Master of Accountancy Advisor.

⁶ In addition to the courses listed below, any courses not used to fulfill the concentration requirement may be used to fulfill the elective requirements.

⁷ ACG 6346 & ACG 6476 are rarely offered; however, in the event either is offered, either would count as an accounting elective in the tax concentration.

Program planned by: _____

Date: _____

Approved for graduation by: _____

Date: _____

Student's signature of approval: _____

Date: _____

(Form revised 03 21 2012)

**Master of Accountancy Program of Study ¹
General Program**

Student Name _____ USF I.D. # _____ Date _____

Description	Selection F, SP, SU	Grade	Completed
Required Accounting Core Courses (6 hours)			
ACG 6875 – Financial Reporting and Professional Issues (F,SP) ²			
ACG 6932 – Integrative Accounting Seminar (F,SP) ²			
Accounting Electives (18 hours) ⁶			
ACG 5205 – Advanced Financial Accounting (F,SP) ⁴			
ACG 5505 – Governmental/Not-For-Profit Accounting (F,SP) ⁴			
ACG 5675 – Internal and Operational Auditing (SP,SU)			
ACG 6346 – Contemporary Issues in Managerial Accounting ⁷			
ACG 6405 – Advanced Accounting Information Systems (F)			
ACG 6457 – Accounting Systems Audit, Control, and Security (SP)			
ACG 6476 – Contemporary Issues in Accounting Information Systems ⁷			
ACG 6636 – Contemporary Issues in Auditing (F) ⁴			
ACG 6936 – Selected Topics In Accounting			
TAX 5015 – Federal Taxation of Business Entities (F,SP) ⁴			
TAX 6005 – Advanced Partnership Taxation (F,SP)			
TAX 6065 – Contemporary Issues in Taxation (SU)			
TAX 6134 – Advanced Corporate Taxation (F,SP)			
TAX 6445 – Estate Planning (SP)			
Non-Accounting (Business) Electives (6 hours) ⁵			
BUL 5332 – Law & the Accountant (F,SU) ⁴			

¹ At least 21 semester hours must be in 6000 level courses. 5000 level courses do not count for the MAcc if taken as an undergraduate and used for the Bachelor of Science in Accountancy.

² Beginning Spring 2013, ACG 6875 and ACG 6932 will be taught on the same week night. ACG 6875 should ideally be taken in the first semester of the MAcc program; ACG 6932 should ideally be taken in the last semester of the program (note: neither of these two courses are offered in the summer).

³ Some of the elective ACG courses have prerequisites. Please review the Graduate School catalogue.

⁴ Recommended courses for CPA exam preparation. BUL 5332, TAX 5015, and ACG 5505 may be offered in the summer, subject to funding and availability of faculty.

⁵ Requires approval by the Master of Accountancy Advisor.

⁶ All 6000 level TAX courses require TAX 5015 as a pre-requisite or a co-requisite.

⁷ ACG 6436 & ACG 6476 are rarely offered; however, in the event either is offered, either would count as either a audit/systems concentration class or an elective.

Program planned by: _____

Date: _____

Program planned by: _____

Date: _____

Approved for graduation by: _____

Date: _____

Student's signature of approval: _____

Date: _____

(Form revised 03 21 2012)

Master of Accountancy Program of Study ¹
General Program

Student Name _____ **USF I.D. #** _____ **Date** _____

Approved for graduation by: _____

Date: _____

Student's signature of approval: _____

Date: _____

(Form revised 03 21 2012)

Program planned by: _____

Date: _____

Approved for graduation by: _____

Date: _____

Student's signature of approval: _____

Date: _____

(Form revised 03 21 2012)

Appendix 5

**AACSB Tables 31-1 (COB Table 2-1), 10-1,
10-2, and 9-1**

SCHOOL OF ACCOUNTANCY AACSB TABLES

**AACSB Table 31-1 (COB Report Table 2-1): Summary of Intellectual Contributions
June 2007 – June 2012**

Faculty	Portfolio of Intellectual Contributions									Summary of Types of ICs		
	Peer Reviewed Journals	Research Monographs	Books	Chapters	Peer Reviewed Proceedings	Peer Reviewed Paper Presentations	Faculty Research Seminar	Non-Peer Reviewed Journals	Others	Learning & Pedagogical Research	Contributions to Practice	Discipline-Based Research
School of Accountancy: Professor												
Engle, Terry	3	0	0	0	0	0	0	0	0	0	1	2
Murthy, Uday	14	0	2	0	2	3	0	1	1	5	2	16
Reck, Jackie	6	0	2	0	0	3	0	0	0	2	0	9
Total Accountancy Professor	23	0	4	0	2	6	0	1	1	7	3	27
School of Accountancy: Associate Professor												
Laursen, Gary	1	0	0	0	0	0	0	0	0	0	0	1
Robinson, Dahlia	7	0	0	0	0	3	0	0	0	0	0	10
Welker, Robert	0	0	0	0	0	0	0	0	0	0	0	0
Total Accountancy Associate Professor	8	0	0	0	0	3	0	0	0	0	0	11
School of Accountancy: Assistant Professor												
Dong, Bei	0	0	0	0	0	2	1	0	1	0	0	4
Gaynor, Lisa	6	0	0	0	0	4	0	0	0	1	0	9
Huston, Janet	0	0	0	0	0	1	1	0	0	0	0	2
Huston, Ryan	2	0	0	0	0	3	4	0	0	0	0	9
Mellon, Mark	1	0	0	0	0	1	1	0	2	0	0	5
Total Accountancy Assistant Professor	9	0	0	0	0	11	7	0	3	1	0	29
School of Accountancy: Instructor												

Cainas, Jennifer	0	0	0	0	0	0	0	0	0	0	0	0
Jozsi, Celina	0	0	0	0	0	0	0	0	0	0	0	0
Total Accountancy Instructor	0	0	0	0	0	0	0	0	0	0	0	0
School of Accountancy: Visiting/Adjunct Faculty												
Brown, Frank	0	0	0	0	0	0	0	0	0	0	0	0
Del Vecchio, Kristine	0	0	0	0	0	0	0	0	0	0	0	0
DiSanto, John	0	0	0	0	0	0	0	0	0	0	0	0
Farley, Andrew	0	0	0	0	0	0	0	0	0	0	0	0
Fleischman, Richard	5	0	0	3	0	0	0	0	0	0	0	8
Lander, Gerald	9	0	0	0	0	0	0	0	0	1	0	8
Marley, Robert	0	0	0	0	0	0	1	0	0	0	0	1
Meadowcroft, Darby	0	0	0	0	0	0	0	0	0	0	0	0
Nix, Christopher	0	0	0	0	0	0	0	0	0	0	0	0
Reichard, Denise	0	0	0	0	0	0	0	0	0	0	0	0
Robinson, Michael	1	0	0	0	0	2	2	0	0	0	0	5
Srivastava, Rajendra	12	0	0	0	0	0	0	0	0	0	0	12
Stephens, William	3	0	0	0	0	0	0	0	0	0	3	0
Total Accountancy Visiting/Adjunct	30	0	0	3	0	2	3	0	0	1	3	34
School of Accountancy: PhD Candidate												
Farrington, Sukari	0	0	0	0	0	1	1	0	0	0	0	2
Fekade, Amanuel	0	0	0	0	0	0	1	0	0	0	0	1
Kersting, Lee	0	0	0	0	0	1	0	0	0	0	0	1
Limor, Rina	0	0	0	0	0	0	1	0	0	0	0	1
Total Accountancy PhD Candidate	0	0	0	0	0	2	3	0	0	0	0	5
Total Accountancy	70	0	4	3	2	24	13	1	4	9	6	106

**AACSB TABLE 10–1: Summary of Faculty Qualifications
Professional Development and Responsibilities by Department**

2007-8 to 2011-12

Name	Highest Degree Earned and Year	Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Academically Qualified	Professionally Qualified	Other	Five-Year Summary of Development Activities Supporting AQ or PQ Status					Normal Professional Responsibilities	
							ICs	Professional Experience	Consulting	Professional Development	Other Professional Activities		
School of Accountancy: Professor													
Engle, Terry	PhD 1983 CPA	1983	100	AQ			3				5	UG, M, RSCH SER	
Murthy, Uday	PhD 1989 CA	2002	100	AQ			23				11	M, D, RSCH ADM	
Reck, Jacqueline	PhD 1996 CPA	1996	100	AQ			11				9	UG, M, D, RSCH ADM	
Total School of Accountancy: Professor							37				25		
School of Accountancy: Associate Professor													
Laursen, Gary	LLM 1972 JD 1971 CPA	1980	100		PQ		1		5	5		UG, M RSCH, SER	
Robinson, Dahlia	PhD 2000	2007	100	AQ			10					UG, M, D RSCH, SER	
Welker, Robert	LLB 1965 JD 1967 MBA 1974	1966	100		PQ				5			UG, SER	
Total School of Accountancy: Associate Professor							11	5	5	5			

School of Accountancy: Assistant Professor												
Dong, Bei	PhD 2008	2007	100	AQ			4					M, RSCH
Gaynor, Lisa	PhD 2000 CPA	2006	100	AQ			10				4	UG, M, D RSCH
Huston, Janet	PhD 2010	2010	100	AQ			2					UG RSCH
Huston, Ryan	PhD 2007 CPA	2010	100	AQ			9					UG, M RSCH
Mellon, Mark	PhD 2010 CA	2010	100	AQ			5					UG, RSCH
Total School of Accountancy: Assistant Professor							30				4	
Accounting: Instructor												
Cainas, Jennifer	MAcc 1996 CPA	2005	100		PQ				6	9		UG SER
Jozsi, Celina	MAcc 1976 CPA	1980	100		PQ				5	21	4	UG SER
Total School of Accountancy: Instructor									11	30	4	
School of Accountancy: Visiting/Adjunct Faculty:												
Brown, Frank	JD 1987	2010	25		PQ			5				UG
DelVecchio, Kristine	MAcc 1990 CPA	1996	25		PQ			5				UG
Di Santo, John	MAcc 1998 CPA	2011	25		PQ			5				UG
Farley, Andrew	MAcc 2006	2010	12.5		PQ			5				UG
Fleischman, Richard	PhD 1973	2011	12.5	AQ			8					UG
Lander, Gerald	PhD 1980 CPA	1981	37.5	AQ			9				10	UG, M
Marley, Robert	PhD 2011	2011	100	AQ			1					UG, M

Meadowcroft, Darby	MAcc 1990 CPA	2011	50		PQ			5				UG
Nix, Christopher	MAcc 2010	2011	12.5		PQ			2				UG
Reichard, Diane	MAcc 1999 CPA, CGFO	2012	12.5		PQ			5				UG
Robinson, Michael	PhD 2009	2009	100	AQ			5					UG, M RSCH
Srivastava, Rajendra	PhD 1982	2011	12.5	AQ			12					D
Stephens, Bill	DBA 1971 CPA	1971	50	AQ			3					UG, M
Total School of Accountancy: Visiting/Adjunct Faculty							38	32			10	
School of Accountancy: PhD Candidate												
Farrington, Sukari	MBA/Acc 2010 PhD Student	2010	12.5	AQ			2					UG
Fekade, Amanuel	MBA/IS 2008 PhD Student	2010	12.5	AQ			1					UG
Kersting, Lee	MBA PhD Student	2011	25	AQ			2					UG
Limor, Rina	MAcc 2010 PhD Student CPA	2010	12.5	AQ			1					UG
Total School of Accountancy: PhD Candidate							6					
Total School of Accountancy							121	37	16	35	43	

**AACSB TABLE 10–1: Summary of Faculty Qualifications
Professional Development and Responsibilities, Doctoral Program**

2007-8 to 2011-12

Name	Highest Degree Earned and Year	Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Academically Qualified	Professionally Qualified	Other	Five-Year Summary of Development Activities Supporting AQ or PQ Status					Normal Professional Responsibilities
							ICs	Professional Experience	Consulting	Professional Development	Other Professional Activities	
School of Accountancy												
Gaynor, Lisa	PhD 2000 CPA	2006	100	AQ			10				4	UG, M, D RSCH
Murthy, Uday	PhD 1989 CA	2002	100	AQ			23				11	M, D, RSCH ADM
Reck, Jacqueline	PhD 1996 CPA	1996	100	AQ			11				9	UG, M, D, RSCH ADM
Robinson, Dahlia	PhD 2000	2007	100	AQ			10					UG, M, D, RSCH, SER
Srivastava, Rajendra	PhD 1982	2011	12.5	AQ			12					D
Total School of Accountancy							66				24	

**AACSB TABLE 10–1: Summary of Faculty Qualifications
Professional Development and Responsibilities, Masters Programs**

2007-8 to 2011-12

Name	Highest Degree Earned and Year	Date of First Appointment to the School	Percent of Time Dedicated to the School's Mission	Academically Qualified	Professionally Qualified	Other	Five-Year Summary of Development Activities Supporting AQ or PQ Status					Normal Professional Responsibilities
							ICs	Professional Experience	Consulting	Professional Development	Other Professional Activities	
School of Accountancy												
Dong, Bei	PhD 2008	2007	100	AQ			4					M, RSCH
Engle, Terry	PhD 1983 CPA	1983	100	AQ			3				5	UG, M, RSCH SER
Gaynor, Lisa	PhD 2000 CPA	2006	100	AQ			10				4	UG, M, D RSCH
Huston, Ryan	PhD 2007 CPA	2010	100	AQ			9					UG, M RSCH
Lander, Gerald	PhD 1980 CPA	1981	37.5	AQ			9				10	UG, M
Laursen, Gary	LLM 1972 JD 1971 CPA	1980	100		PQ		1		5	5		UG, M RSCH, SER
Marley Robert	PhD 2011	2011	100	AQ			1					UG, M
Murthy, Uday	PhD 1989 CA	2002	100	AQ			23				11	M, D, RSCH ADM
Reck, Jacqueline	PhD 1996 CPA	1996	100	AQ			11				9	UG, M, D, RSCH ADM

Robinson, Dahlia	PhD 2000	2007	100	AQ			10					UG, M, D RSCH
Robinson, Michael	PhD 2009	2009	100	AQ			5					UG, M RSCH
Stephens, Bill	DBA 1971 CPA	1971	50	AQ			3					UG, M
Total School of Accountancy							89		5	5	39	

**AACSB Table 10-2: Calculations Relative to Deployment of
Qualified Faculty by Department**

2011/2012 Academic Year (Fall 2011-Spring 2012)

Name	Qualification	AQ - % of time devoted to mission	PQ - % of time devoted to mission	Other - % of time devoted to mission	Qualification Ratios
School of Accountancy: Professor					
Engle, Terry	AQ	100			
Murthy, Uday	AQ	100			
Reck, Jacqueline	AQ	100			
Total Accountancy Professor		300 (100%)			
School of Accountancy: Associate Professor					
Laursen, Gary	PQ		100		
Robinson, Dahlia	AQ	100			
Welker, Robert	PQ		100		
Total Accountancy Associate Professor		100 (33%)	200 (67%)		
School of Accountancy: Assistant Professor					
Dong, Bei	AQ	100			
Gaynor, Lisa	AQ	100			
Huston, Janet	AQ	100			
Huston, Ryan	AQ	100			
Mellon, Mark	AQ	100			
Total Accountancy Assistant Professor		500 (100%)			
School of Accountancy: Instructor					
Cainas, Jennifer	PQ		100		
Jozsi, Celina	PQ		100		
Total Accountancy Instructor			200 (100%)		
School of Accountancy: Visiting/Adjunct Faculty					
Brown, Frank	PQ		25		
Del Vecchio, Kristine	PQ		25		
Di Santo, John	PQ		25		
Farley, Andrew	PQ		12.5		
Fleischman, Richard	AQ	12.5			
Lander, Gerald	AQ	37.5			
Marley, Robert	AQ	100			
Meadowcroft, Darby	PQ		50		
Nix, Christopher	PQ		12.5		
Reichard, Diane	PQ		12.5		
Robinson, Michael	AQ	100			
Srivastava, Rajendra	AQ	12.5			
Stephens, Bill	AQ	50			
Total Accountancy, Visiting/Adjunct		312.5 (63%)	162.5 (34%)		

School of Accountancy: PhD Candidate					
Farrington, Sukari	AQ	12.5			
Fekade, Amanuel	AQ	12.5			
Kersting, Lee	AQ	25			
Limor, Rina	AQ	12.5			
Total Accountancy Doctoral Students		62.5 (100%)			
Total School of Accountancy		1,275 69%	562.5 31%		Required: AQ ≥ 50% Actual: 69% Required: AQ+PQ ≥ 90% Actual: 100%

**AACSB Table 10-2: Calculations Relative to Deployment of
Qualified Faculty, Doctoral Program
2011/2012 Academic Year (Fall 2011-Spring 2012)**

Name	Qualification	AQ - % of time devoted to mission	PQ - % of time devoted to mission	Other - % of time devoted to mission	Qualification Ratios
School of Accountancy					
Gaynor, Lisa	AQ	100			
Murthy, Uday	AQ	100			
Reck, Jacqueline	AQ	100			
Robinson, Dahlia	AQ	100			
Srivastava, Rajendra	AQ	12.5			
Total Accountancy		412.5 (100%)			

**AACSB Table 10-2: Calculations Relative to Deployment of
Qualified Faculty Master's Programs
2011/2012 Academic Year (Fall 2011-Spring 2012)**

Name	Qualification	AQ - % of time devoted to mission	PQ - % of time devoted to mission	Other - % of time devoted to mission	Qualification Ratios
School of Accountancy					
Dong, Bei	AQ	100			
Engle, Terry	AQ	100			
Gaynor, Lisa	AQ	100			
Huston, Ryan	AQ	100			
Lander, Gerald	PQ	37.5			
Laursen, Gary	AQ		100		
Marley Robert	AQ	100			
Murthy, Uday	AQ	100			
Reck, Jacqueline	AQ	100			
Robinson, Dahlia	AQ	100			
Robinson, Michael	AQ	100			
Stephens, Bill	AQ	50			
Total Accountancy		987.5 (91%)	100 (9%)		

**AACSB Table 9-1: Summary of Faculty Sufficiency by Discipline and School
Using Student Credit Hours
2011-2012 Academic Year (Fall 2011-Spring 2012)**

Name	Participating or Supporting (P or S)	Amount of teaching if P (blank if S)	Amount of teaching if S (blank if P)	Qualification Ratios
School of Accountancy				
Brown, Frank	S		2,769	
Cainas, Jennifer	P	4,452		
DelVecchio, Kristine	S		414	
Di Santo, John	S		288	
Dong, Bei	P	532		
Engle, Terry	P	744		
Farley, Andrew	S		132	
Farrington, Sukari	S		126	
*Fekade, Amanuel	S		144	
Fleischman, Richard	S		100	
Gaynor, Lisa	P	321		
Houston, Janet	P	222		
Houston, Ryan	P	96		
Jozsi, Celina	P	1,083		
Kersting, Lee	S		273	
Lander, Gerald	S		324	
Laursen, Gary	P	633		
*Limor, Rina	S		288	
Marley, Robert	S		765	
Meadowcroft, Darby	S		567	
Mellon, Mark	P	294		
Murthy, Uday	P	145		
Nix, Christopher	S		150	
Reck, Jacqueline	P	98		
Reichard, Diane	S		96	
Robinson, Dahlia	P	513		
Robinson, Michael	P	376		
Srivastava, Rajendra	S		18	
@Stephens, Bill	P	573		
Welker, Robert	P	1,014		
Total School of Accountancy		11,096	6,454	Required: Participating ≥ 60% Actual: P = 63%

@Bill Stephens, who is a Professor Emeritus, is an adjunct professor. He is considered participating faculty because he serves as a mentor for PhD students, overseeing their team-teaching efforts in Cost I and Intermediate I. He also serves as a judge for Beta Alpha Psi competitions.

Note on extent of PhD student teaching

*Two PhD students in the School of Accountancy who were not ABD taught a total of 438 SCH in 2011-12: Rina Limor, 288, and Amanuel Fekade, 144.

% of Total School of Accountancy SCH: 2.5%

Appendix 6

SOA Policy Manual



POLICY MANUAL

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Section 1: Introduction

Policy statements in this document have been established by vote of the School of Accountancy (SOA) faculty 10/29/99. Subsequent changes are indicated with dates. These policies are subject to College, University, or State University System rules and policies which may take precedence.

1.1 Procedures for Establishing/Changing Policies

SOA policies may be established or modified by a two-thirds affirmative vote of the eligible faculty, providing that at least 60% of eligible faculty (including written proxies and absentee ballots) are in attendance, a two-thirds vote will be defined as two-thirds of those in attendance, except as provided in the Collective Bargaining Agreement. Proposed policy changes shall be provided to all eligible faculty at least seven (7) days prior to the date of the faculty vote.

1.2 Faculty Voting Eligibility

All permanent full-time faculty shall be eligible to vote on matters before the SOA with the following exceptions:

1. Those matters that have a more significant impact on tenured and tenure-earning faculty.
2. Those matters where voting is restricted by College or University policy.

Any tenured or tenure-earning faculty member may request that voting on a particular issue be restricted. Requests to restrict voting will be submitted to the Director who will then poll the tenured/tenure-earning faculty before any vote on the policy issue is taken. A simple majority of the tenured/tenure-earning faculty will limit the voting process on a specific policy issue.

Faculty on phased retirement or DROP plans shall have full voting rights. As a member of the faculty, the Director may elect to vote on any policy issue.

Adjunct faculty shall have no voting rights. Adjunct faculty may attend SOA faculty meetings, but shall not participate or vote at said meetings .

Section 2: Committees

2.1 Introduction

The SOA will have the following elected standing committees:

Promotion and Tenure
Committee A
Accounting Circle Fund Committee

All elected standing SOA committees should meet the following requirements:

- a. Members will be elected for one-year terms.
- b. Normally have no faculty member should serve more than three (3) consecutive terms on the same committee.
- c. Normally at least one current member of the committee should have served on the committee in the previous year.
- d. The Promotion and Tenure and Committee A committee members should be elected at the first faculty meeting of the fall semester. Accounting Circle Fund Committee members will be elected during the Spring semester. This committee will serve for a fiscal year (July 1 through June 30).

2.2 Promotion and Tenure Committee (Revised by SOA Faculty Vote 5/1/09)

Membership: All tenured members of the SOA faculty shall serve as a committee of the whole for department P&T purposes. (5/1/09)

Function: The Committee shall consider applications for tenure and/or promotion and make recommendations to the Director, College Promotion and Tenure Committee, and Dean.

Specific Operating Guidelines:

1. Individual Committee members should be thoroughly familiar with the current promotion and tenure guidelines of the College and University. These guidelines currently require an evaluation of “Outstanding” in research for tenure at the College level. (5/1/09) A serious concern of the Committee should be whether the applicant has demonstrated an appropriate level and pattern of achievement over a period of years. An applicant coming up early for either promotion or tenure must have demonstrated superior performance.
2. All members of the Committee shall be eligible to evaluate and vote on assistant professors who are applicants for promotion, tenure or both.
3. All members of the Committee shall be eligible to evaluate and vote on associate or full professors applying for tenure.

Last updated 9/27/2011

4. Only the full professor members of the Committee shall be eligible to evaluate and vote on associate professors applying for promotion to full professor. For cases in which the School of Accountancy is hiring someone at the rank of full professor, only the full professor members of the Committee shall be eligible to vote on any candidate for full professor.
5. The Committee shall conduct a vote by the SOA's faculty. In accordance with University policy, only tenured faculty will be allowed to vote on tenure decisions. Faculty who are either tenured or in tenure-earning positions with rank equal to or greater than the rank being considered shall be allowed to vote on promotion decisions. Faculty who have applied for promotion and/or tenure shall not receive a ballot related to themselves. The Committee shall distribute a one-page summary, prepared by each candidate, of his/her accomplishments in the areas of teaching, research, and service. This summary, along with an indication of whether the candidate is coming up early for tenure, will be included with each ballot. The applicant's detailed application packet will be available in the SOA office for examination by any faculty member. Neither the Director nor members of the Committee shall take part in the faculty-wide vote.
6. The Committee shall tally the faculty vote and summarize it before the Committee itself votes. The Committee should view the faculty vote as an important source of information; however, the Committee members are not bound to follow the faculty vote. Committee members shall have the right to abstain from voting.

2.3 Committee A

Membership: Committee A shall consist of five members in tenured or tenure-earning positions.

Function: Committee A shall be a resource that may be used by individual faculty members and the Director of the SOA. Individuals may call upon Committee A for advice, for the resolution of disputes, and for personal peer review. Committee A has an advisory function and may not overrule the decisions of the Director or other committees of the SOA.

Specific Purposes: The following list is not intended to be all-inclusive, but it is representative of the typical intended activities Committee A could perform:

- a. Prepare the summer teaching rotation schedule in accordance with the guidelines contained elsewhere in this document (See Section 3).
- b. Conduct an annual review of the SOA Policy Manual and make recommendations for modifications.
- c. Mediate disputes between the faculty and the Director and recommend resolution of such disputes.
- d. Mediate disputes between the faculty and committees of the SOA and recommend solution of such disputes.

Last updated 9/27/2011

- e. Consider and recommend courses of action on matters that are brought to Committee A either by concerned faculty or by the Director.
- f. Conduct peer review for any faculty member requesting such a review. Any faculty member who disagrees with a performance evaluation by the Director shall have the right to request a peer evaluation by Committee A. The Committee shall communicate the results of this evaluation to both the Director and the individual faculty member within a reasonable period of time.

2.4 Accounting Circle Fund Committee

Membership: The Committee shall be composed of three elected faculty.

Function: The function of the committee is to ensure equitable distribution of donated discretionary funds to encourage faculty development, teaching, research, service, and other objectives of the School.

Specific Purposes: In performing its function, the Committee will, in consultation with the Director:

- a. Prepare policies to govern disbursements for the upcoming fiscal year July 1 - June 30,
- b. Develop a mechanism for faculty to use in submitting funding requests,
- c. Approve disbursement vouchers for submission to the Director, and
- d. Perform such other activities as necessary to the accomplishment of its function.

2.5 Other Faculty Committees

The Director will appoint a SOA Curriculum Committee, Quality Improvement Process Committee, Scholarship Committee, MAcc Operating Committee, PhD Committee, and other committees as needed.

2.6 Adjunct Faculty

Adjunct faculty shall not serve on SOA committees.

Section 3: Faculty Hiring, Pay and Assignments

3.1 Summer Teaching Assignment Rotation

Introduction: The system for allocation of summer teaching assignments provides for the equitable allocation of summer assignments and allows faculty to reasonably predict the likelihood of teaching during any particular summer session. Faculty are defined as permanent full-time tenured and tenure-earning faculty.

Rotation System Described:

1. When the initial rotation procedure was established, an initial ranking of faculty by rank and seniority determined teaching priority.
2. Each year the last three names in the ranking are inverted and rotated to the top of the rotation, i.e. the last name becomes first on the list.
3. Faculty who voluntarily remove themselves from teaching enter the list in the following year above those who are rotating from the bottom of the list. Those with the highest teaching priority on the prior list will have highest teaching priority on the current list in the same rank order as they had on the prior list.
4. Faculty above the bottom three who involuntarily did not receive summer assignments will enter the list in the following year after those who voluntarily removed themselves and before those rotating from the bottom of the list. Those with the highest teaching priority on the prior list will have highest priority on the current list in the same rank order as they had on the prior list.
5. New faculty will be assigned positions at the bottom of the rotation list based upon the date hired.
6. Faculty who teach fewer than two courses shall be considered to have taught a full load for determination of position on the rotation list.
7. Committee A shall have responsibility for determining the summer rotation order and communicating it to the Director and faculty no later than the end of the Fall semester. Committee A also shall resolve any questions concerning application of the rotation schedule, including qualifications of faculty to teach courses.
8. Any tenured or tenure-earning faculty who shall receive summer research support from the SOA, College of Business, or the university, shall be treated as having taught for purposes of the summer rotation. Any tenured or tenure-earning faculty who receive other research support can teach based on the summer rotation if the research support contract allows such summer teaching.
9. Only after all of the permanent full-time tenured and tenure-earning faculty have been offered two courses shall any remaining courses be offered to qualified full-time instructors, and only after all of the permanent full-time tenured and tenure-earning faculty and qualified full-time instructors have been offered two courses may any remaining courses be offered to PhD students or adjunct faculty.

Last updated 9/27/2011

3.2 Commencement Representative Assignment Rotation

Each semester, the School of Accountancy provides a representative to sit on the stage at commencement. The Director of the School of Accountancy shall determine which USF commencement exercise (i.e., undergraduate, graduate) the faculty member will attend. Full academic regalia are required for this event and are available through the School of Accountancy staff.

The assignment each semester follows a rotation among SOA faculty. All full-time SOA faculty are eligible to be included in the rotation list. The assignments for the coming academic year will be confirmed at the Fall SOA faculty meeting. Assignments can be “traded” among faculty members. Faculty members who make such trades should inform the Chair of Committee A. The traded positions in the rotation will become “permanent.”

New faculty members are added to the bottom of the rotation at the beginning of their first semester at the SOA. In situations where more than one faculty member is hired on the same appointment date, the faculty will be added to the bottom of the list in alphabetic order. The Director is not part of the rotation; if the Director returns to the SOA faculty, he or she is added to the bottom of the rotation at the beginning of his or her first semester as a regular faculty member.

Committee A (or the SOA Director) will update the rotation each academic year.

3.3 Hiring Individuals with a USF PhD

The SOA shall not hire, on a tenure track appointment, individuals receiving a PhD from USF. A rare exception may be made in cases where an individual possesses a specialty critically needed by the SOA that is not otherwise available. The SOA will consider USF PhDs after they have gained significant experience at another university. These applicants for USF positions will be considered on the same basis as for any other candidate for a faculty position. Temporary non-tenure-earning appointments may be made in special cases.

3.4 New Faculty Orientation (Added by SOA Faculty Vote 5/1/09)

New SOA faculty are expected to participate fully in the University's orientation program for new faculty. In addition, the SOA Director will meet with each new faculty member within two (2) weeks of the beginning of the new faculty member's first semester to review the SOA's policies and procedures and to provide the new faculty member with a copy of this manual.

3.5 Distribution of Merit Pay

When the SOA has discretion as to how a pool of merit pay dollars is to be allocated amongst the members of the SOA faculty, the following guidelines will apply.

The total merit dollars allocated to the School of Accountancy will be divided among individual faculty members having at least a satisfactory evaluation in a majority of their assigned duties. Faculty on unpaid professional leave and/or phased retirement will participate at the 50% level.

1. The Director will determine each faculty member's mandated minimum payment, if any, and subtract the total of the minimum payments from the total SOA allocation. The remaining balance will be distributed based on weighted-average performance scores.
2. The Director will calculate a weighted average performance score for each faculty member based on his/her assigned duties and performance evaluation for the prior calendar year. The calculation will use the following numerical conversions for ratings: Outstanding = 5.0; Strong/Outstanding = 4.5; Strong = 4.0; Satisfactory/Strong = 3.5, etc. The Director will make the results of each faculty member's calculation known to the faculty member.

For example, Professor X is assigned 70% teaching, 20% research, and 10% service. Professor X is evaluated as Strong/Outstanding in Teaching, Satisfactory/Strong in Research, and Outstanding in Service. The weighted average performance score for Professor X is $(0.7 \times 4.5) + (0.2 \times 3.5) + (0.1 \times 5.0) = 3.15 + .7 + .5 = 4.35$.

3. Each faculty member's share of the total merit dollars allocated to the SOA will be calculated by dividing his/her performance score by the sum of performance scores of all participating faculty. At this stage, the Director will identify faculty whose merit-based shares are below the mandated minimum payment. These faculty members are not eligible for additional compensation from the balance of the SOA allocation not consumed by mandated minimum payments.
4. The Director repeats steps 2 and 3 using only those faculty members who remain eligible for additional merit pay from the balance of the SOA allocation not consumed by mandated minimum payments.

Last updated 9/27/2011

3.6 Student Evaluations

The SUS Student Evaluation of Teaching (SET) forms will be distributed in each undergraduate and master's level class each semester. In addition, student comments are required and should be placed on a sheet separate from the 8-item questionnaire. Student comments will be communicated to the faculty member and Director.

3.7 School of Accountancy Professor Emeritus Policy **(Approved by vote of the tenured SOA faculty on 3/19/2004)**

A candidate for Emeritus status must indicate an interest by submitting a letter to the SOA Chairperson, or a nomination letter may be submitted from any faculty member in the School of Accountancy. Then the tenured faculty vote yes or no, with a majority vote of the tenured faculty being required for approval. Based upon the tenured faculty vote, Committee A shall prepare a nomination letter briefly evaluating the candidate's record as a faculty member, and this letter shall be submitted to the SOA Chairperson. The SOA Chairperson is bound by the majority decision of the tenured faculty, and would forward the candidate's name, the nomination letter from Committee A, and a letter endorsing or not endorsing the granting of the Emeritus status based upon the School of Accountancy majority tenured faculty vote to the Dean of the College of Business.

Section 4: Curriculum/Class-Related Policies

4.1 Quality Improvement Process

The SOA uses a formal Quality Improvement Process (QIP) to assist in assuring the highest quality educational experience for its students. QIP teams for each functional area or program meet at least annually to exchange ideas for improving the content and pedagogy of the courses, to discuss recommendations for curriculum changes, and to assess the appropriateness of the content and pedagogy used during the past year. The QIP Coordinator is responsible for submitting a written report to the Director summarizing recommendations of the QIP teams. Operating procedures for implementing the QIP process are described in a separate document.

4.2 Selected Topics Courses

Faculty wishing to offer courses as Selected Topics in Accounting at the undergraduate or master's level shall submit a course proposal, including a list of topics, to the SOA curriculum committee or a subcommittee thereof consisting of at least three members. Approved courses shall be submitted to the Director for scheduling, if resources permit.

Faculty wishing to offer courses at the PhD level shall submit a course proposal, including a listing of topics, to the SOA PhD committee or a subcommittee thereof consisting of at least three members. Approved courses shall be submitted to the Director of scheduling, if resources permit.

Denied proposals shall be returned to the faculty member with an explanation. Faculty may revise and resubmit proposals.

Selected topics courses may be repeated provided (1) they are substantially identical to the first approved offering; (2) there was sufficient enrollment to justify the use of resources; (3) current resources permit repeat scheduling; and (4) the repeat offering is within COBA guidelines defining the number of times a course may be offered as Selected Topics.

4.3 Availability of Solution Manuals

(This section deleted by faculty vote: September 8, 2000. Effective immediately.)

4.4 Exam Retention

Student final examination papers should be retained for a minimum of two weeks into the following semester or as required by College or University policies.

Last updated 9/27/2011

4.5 Calculator Policy

Students, while taking exams, are not permitted to use calculators or other electronic devices that are capable of storing text. Violation of this policy will be treated as cheating as defined in the University Academic Dishonesty policy.

4.6 Transfer of Credit (Approved 4/16/09 by SOA Faculty Vote)

For any student wishing to transfer in upper level accounting major courses (required or elective), the student must have taken the course at an AACSB-accredited school within the past 5 years and have earned at least a B.

4.7 Recency of Credit Rule (Approved 4/16/09 by SOA Faculty Vote)

Accounting courses expire five years from the semester the course was taken, regardless of where the course was taken. A student wishing to count an accounting course (courses with ACG or TAX prefix) older than five years for degree credit must receive permission from the Director of the School of Accountancy to do so.

4.8 Competency Exam Requirement for Intermediate I (Approved for SOA Faculty Vote 4/16/09)

All students wishing to take Intermediate I must earn at least a 70% on a principles of financial accounting (ACG 2021 material only) “competency exam” prior to taking Intermediate I. A student will be able to take the competency exam a maximum of two times. If a student does not make the minimum 70% passing grade by the second attempt, the student will not be allowed to take Intermediate I unless he/she retakes ACG 2021 and then passes the competency exam at the minimum specified level of 70%.

4.9 PhD Program Pre-Requisite (Approved by SOA Faculty Vote 4/22/11)

Removal of the requirement that PhD students enter the doctoral program with a MAcc or obtain a MAcc equivalent while in the program.

4.10 PhD Program Entering Student Profile (Approved by SOA Faculty Vote 9/9/11)

Entering students are expected to be proficient in accounting as evidenced by one or more of the following: a bachelor’s degree in accounting, a master’s degree in accounting, professional certifications, or significant and relevant work experience in an accounting field.

Section 5: Student-Related Policies

5.1 Appeals Process for Master of Accountancy Program (Approved 5/1/09 by SOA Faculty Vote)

Each year, the SOA Director will form an appeals committee of three members of the SOA Faculty who teach in the MAcc Program. A student who appeals a decision of the MAcc Program Coordinator (e.g., an admissions decision) will have his or her appeal reviewed by the three-person committee. The Committee's decision shall be binding on the MAcc Program Coordinator.

5.2 Appeals Process for ACG3103 Two-Strike Rule (Approved 5/1/09 by SOA Faculty Vote)

A student who otherwise meets the requirements for becoming a major in the SOA but who may not become a major in the SOA due to the ACG3103 two-strike rule may appeal the application of the two-strike rule to the SOA Director. The SOA Director may, under rare exigent circumstances, grant an exception. The conditions of the exception may include, but are not limited to, the student re-taking ACG2021.

5.3 Independent Study/Independent Research/Directed Research

Purpose: The purpose of independent study/research arrangements is to enhance a student's academic growth through in-depth research of a topic or subject area in which he/she has a particular interest, and for which no course appears in the college catalog. These policies apply to undergraduate or masters students. Independent study/research for PhD students shall be at the discretion of the SOA PhD Coordinator and the Director.

Prerequisites:

- a. completion of at least 15 hours of upper-level accounting course work,
- b. minimum accounting GPA of 3.2,
- c. approval by the Director or Associate Director of the School of Accountancy.

Proposal of independent study/research: A written proposal must be prepared and submitted by the student for each independent study/research arrangement. The proposal must contain all of the following:

- a. reasons for undertaking the project (including perceived benefits to the student),
- b. a detailed outline of the proposed project,
- c. a bibliography in good form containing at least 10-15 references,
- d. written confirmation from a tenured or tenure-earning faculty member that he/she has agreed to supervise the project.

Last updated 9/27/2011

Operating guidelines:

- a. Approximately 40 hours of student effort is expected for each semester hour of academic credit earned, the same as most other accounting courses.
- b. The proposal shall be submitted to the Director no later than the final week of regular classes of the preceding term. The student will be notified of approval or disapproval prior to the start of the semester in which independent study/research is desired.
- c. The sponsoring faculty member is responsible for seeing that the proposal is submitted in a timely manner and that the completed project is on file in the Director's office prior to the assignment of a final grade.

5.4 Use of Masters-Level Graduate Assistants and Student Excellence Grant Recipients

Masters-level graduate assistants and student excellence grant recipients shall be assigned duties by USF School of Accountancy faculty and/or administrators in support of the educational process in accountancy. The SOA masters-level graduate assistants are assigned as teaching assistants and research assistants. The student excellence grant recipients are assigned to faculty to assist with research and appropriate course-related activities.

Teaching assistants shall conduct breakout discussion sections of the introductory accounting course, develop and grade quizzes, collect and evaluate homework, grade examinations under the close supervision of the instructor, and perform other duties relevant to the educational process in accounting.

Research assistants and student excellence grant recipients are responsible for assisting faculty in carrying out their research, teaching, and appropriate professional service responsibilities. These individuals also may be assigned to other tasks that are deemed by the Director to contribute to the overall functioning of the USF accounting program. The role of research assistants and student excellence grant recipients is one of providing support to faculty but not relieving the faculty member of his/her primary responsibilities, especially those which require the exercise of professional judgment. These students should not be used to perform tasks that are of a personal nature. Students should be closely supervised by faculty and should not be placed in a position where they are evaluating the performance of their peers. It is appropriate for students to check homework problems, grade objective quizzes, (multiple choice, true/false, matching, and similar questions) and other objective assignments. In these cases the student shall be provided a solution and clear grading guidelines. Faculty shall review the student's evaluations to ensure that they are fair and unbiased.

It is not appropriate for students to grade examinations, cases, term papers, writing assignments and projects that require the exercise of professional judgment. These assignments normally

constitute a significant portion of a student's total grade and provide the means whereby faculty become familiar enough with students' work to perform a fair, thorough evaluation.

5.5 Policy for Proctoring of Exams

Established by SOA Faculty Vote 10/3/08

Revised by SOA Faculty Vote on 10/29/10 (changes shown in red)

As a general rule, professors are expected to proctor all exams as part of their normal teaching responsibilities. In the event a professor cannot proctor his/her exam in a given instance, the professor shall first consider whether (s)he has a Master's student on student excellence grant assigned to him/her. If so, and the exam is an undergraduate exam, the professor may ask the Master's student to proctor the exam. Otherwise, the professor should request that the department office manager check to see if there is another Master's student on student excellence grant who has availability to proctor the exam. Finally, if no suitable student is available, the professor should ask a colleague to proctor the exam for him/her. Undergraduate students should not be used to proctor exams in a professor's absence, but may assist a professor in proctoring an exam, as long as the professor is present during the exam. Ordinarily, doctoral students should not be used to proctor an exam. Any use of a doctoral student to proctor an exam must be approved by the PhD Program Coordinator in advance of the exam.

5.6 Policy for PhD Student Use

Approved by SOA Faculty Vote on 10/3/08

PhD students are not to be used for duties outside their assigned duties. Any request to use a PhD student for proctoring or other duties should go through the PhD Program Coordinator. PhD students should not be approached to do work by individual faculty members.

Last updated 9/27/2011

5.7 Experimental Research Participation Requirement for USF Undergraduate and Masters of Accountancy Students

Approved by SOA Faculty Vote on 3/19/04

Revised by SOA Faculty Vote on 4/22/11

The experimental research participation requirement in the School of Accountancy serves two general purposes – to ensure an adequate participant pool for social/behavioral experiments being conducted by doctoral students and faculty, and to increase students’ active participation in, and exposure to, research related to important issues facing the accounting profession. In addition to these obvious benefits, adoption of this requirement has the following advantages: (1) elimination of time-consuming participant recruitment procedures conducted in individual courses, (2) elimination of the need to provide extra course credit in individual courses to encourage student participation, and (3) enhancing student understanding of the research dimension of School of Accountancy faculty activities.

POLICY TO BE INCLUDED ON SYLLABI:

Each semester, all students enrolled in an accounting course (defined as ACG or TAX prefix) may be required to participate in EITHER:

- 1. One social/behavioral experiment conducted by School of Accountancy doctoral students and/or faculty, OR*
- 2. One written assignment (University policies concerning academic honesty will be enforced).*

A minimum of one percent of the points for the course will be earned by either participating in an experiment or completing the written assignment.

If a student is enrolled in two or more courses in which the same behavioral experiment is being conducted, the student is only permitted to receive credit in one of the courses for the experiment. At the time the student participates in the experiment, the student must notify the researcher of the course in which the participation points are to be credited. In the “other” courses, the research participation points will be excluded from the student’s grade and total possible points.

Last updated 9/27/2011

INFORMATION ON HOW THE POLICY WILL BE IMPLEMENTED

(Note: This is not a part of the policy which was approved by faculty on March 19, 2004)

THE WRITTEN ASSIGNMENT

The written assignment:

1. Should be on an accounting related topic (preferably research related)
2. Should provide enough guidance and detail that it can't be copied from an Internet site
3. Should be relatively unique; that is, should not repeat the prior semesters' topics (the research participants coordinator will be able to provide information for prior semester assignments)
4. Should be the equivalent of 2-3 pages double spaced (note this is a guide - any format is acceptable)
5. The written assignment will be provided by either
 - a. the class instructor (at his or her option), OR
 - b. if the class instructor opts not to provide a written assignment, the assignment will be provided by the researcher
6. If the assignment is provided by the
 - a. class instructor, the class instructor will ensure that the assignment meets the guidelines, including academic honesty
 - b. researcher, the research participants coordinator will ensure that the assignment meets the guidelines, including academic honesty

RESEARCH PARTICIPANTS COORDINATOR (RPC) RESPONSIBILITIES

To facilitate the process, the SOA doctoral committee will assign a research participants coordinator (RPC). The responsibilities of the RPC will include:

1. Allowing the experimenter access to accounting student participants. No experiments are to be conducted by SOA students or faculty without going through the RPC.
2. Notifying instructors no later than one month prior to the start of the semester that an experiment is tentatively scheduled to be conducted, and how students will be informed to sign-up for the experiment or written assignment. If no experimental participants are needed from an instructor's class, the coordinator will notify instructors no later than one month prior to the start of the semester that students are exempt from the experimental research participation requirement policy for the current semester.
3. Distributing and collecting the written assignment for those students requesting a written assignment rather than participation in an experiment. The coordinator will collect student information, including:
 - a. student name
 - b. accounting courses in which the student is enrolled - course numbers and sections
4. Distributing to instructors, for evaluation, written assignments on instructor provided topics
5. Evaluating the written assignments on researcher provided topics

Last updated 9/27/2011

6. Distributing information to instructors on students who have completed the requirements related to participation in an experiment/written assignment. (NOTE: this information must be distributed one week prior to final exams.)
7. Interacting with students to assist them in signing up for an experiment in the event there are multiple experiments and/or multiple sign-up times
8. Maintaining a list on the SOA Web site with information on scheduled experiments and dates/times students signed up
9. Under extenuating circumstances, and in coordination with the instructor, exercising discretion in waiving a student's experiment/paper requirement.

INSTRUCTOR RESPONSIBILITIES

The instructor has minimal responsibilities in this process. We ask that instructors:

1. Include the above policy on all syllabi.
2. Clearly identify in the course syllabi that the participation requirement is tentative, and the number of course points that will be assigned to the experimental research. Participation policy, should the experiment be conducted. It should also be stated that if the experiment is not conducted the points assigned to participating in the experiment will be excluded and the total course points will be adjusted accordingly.
3. Reiterate the policy on the first day of class.
4. Because the student is only permitted to receive credit in one of the courses in which the same experiment is being conducted, the instructor in the "other" course(s), will not include the research participation points in either the student's grade or in the student's total possible points. (Added 4/22/11)
5. Communicate with the RPC as needed to resolve conflicts or issues that may arise.

If the instructor opts to provide the written assignment, additional responsibilities include:

6. Providing the RPC with the written assignment guidelines (topic, format, required resources, etc) by the end of the first week of the semester in which the experiment is to be conducted
7. Evaluating the submitted assignments to ensure they meet assignment requirements, including academic honesty
8. If participants are students in more than one class in which the instructor has provided the assignment, the instructor will cooperate with the RPC in selecting which instructor provided assignment will be assigned.

RESEARCHER RESPONSIBILITIES

The responsibilities of the researcher include:

1. Conducting no experiments involving SOA students without going through the RPC
2. Completing all necessary IRB work

Last updated 9/27/2011

3. At a minimum, having experimental materials that are in the final draft form, and submitted to IRB for approval, at the time the request for participants is made
4. No later than one month prior to the start of the semester in which the experiment will be conducted, notifying the RPC that participants are requested
 - a. provide the RPC with the number of participants needed, based on a power analysis or other standard
 - b. identify any restrictions on the type of participant needed (e.g., upper level, masters)
 - c. provide the RPC with sign-up information about dates, times and locations
 - d. provide the RPC with a brief description of the work required of the participant and the amount of time required for the experiment
 - e. provide the RPC with guidelines for a written assignment (topic, format, required resources, etc). If more than one experiment is being conducted in a semester, each researcher must submit a written assignment, allowing the coordinator choices in written assignments.
5. E-mailing participants 1-2 days prior to a scheduled experiment, reminding them of the experiment.
6. Collecting information from participants, and providing to the RPC
 - a. the student's name
 - b. accounting course numbers and sections in which the student is enrolled
 - c. the course in which the student will receive participation points (Added 4/22/11)

EXTRA CREDIT/COMPENSATION

1. No extra credit is to be given for completion of an experiment (or paper). As a matter of policy, students are expected to participate in an experiment (or paper).
2. Students may voluntarily participate in more than one experiment, but they are only expected to participate in one.
3. At the discretion of the researcher, students participating in an experiment may receive monetary compensation for participation. The compensation provided could be tied to performance on the experimental task.

CONSTRAINTS

1. First preference on access to participants is given to dissertations. Once a dissertation student's needs are met, faculty will have access to students remaining in the participant pool.
2. The number of experiments allowed in a semester will be determined by the number and level of participants requested. Generally, neither students nor faculty will be allowed to run more than one experiment a semester.
3. If a student or faculty member wishes to conduct an experiment during a semester, the experimental materials must be ready (see item 3 under researcher responsibilities) and the RPC must be provided with information concerning the experiment (see item 4 under

researcher responsibilities) one month prior to the start of the semester in which it is planned that the experiment will be conducted.

4. All experiments **MUST** be completed 2-1/2 weeks prior to final exams.
5. Researchers **MUST** have information on student participants compiled and presented to the research participants coordinator (RPC) **ONE AND ONE-HALF WEEKS** prior to final exams.
6. **FAILURE TO FOLLOW THE REQUIREMENTS SET FORTH IN THIS DOCUMENT WILL RESULT IN THE RESEARCHER BEING DENIED ACCESS TO THE STUDENT PARTICIPANT POOL FOR A **MINIMUM OF ONE YEAR** (THE PHD COMMITTEE MUST VOTE TO REINSTATE ACCESS). STUDENTS USING THE PARTICIPANT POOL TO COMPLETE DISSERTATIONS MAY BE SUBJECT TO A DELAY IN THE SIGN OFF ON THEIR FINAL DEFENSE.**

SECTION 6

SOA 2011-2012 FACULTY FUNDING GUIDELINES

Date Last Updated: July 6, 2011

Members of the SOA Faculty Fund will follow the following guidelines during the 2011-2012 fiscal year (July 1, 2011– June 30, 2012). Excluding item no. 9, these funding policies apply to all full-time permanent faculty members on the Tampa campus. Since Sarasota and Lakeland have filed for separate accreditation, faculty members on those campuses are no longer eligible to participate in the Faculty Fund.

The guidelines below provide the dollar amounts for a number of specific activities that the SOA Faculty Fund Committee will automatically approve. All other funding requests will be considered on a case-by-case basis. **All trips (including those that fall under the general authorization guidelines) must be preapproved.** Please complete a “Travel Authorization Request Form” (available in the SOA office) and submit it to the chair of the Faculty Fund committee **in advance of any trip.** Please note that while the members of the Committee anticipate being able to fund initiatives according to these guidelines, funding will ultimately be subject to resource availability.

1. **AAA Meetings (includes annual meeting, mid-year meetings, and regional meetings:** A faculty member can attend up to three AAA meetings in the faculty member’s primary or secondary area of expertise. If the faculty member is on the program (includes panel participation, discussant, or presenting a paper, then all reasonable expenses will be reimbursed. Otherwise, reimbursement is limited to \$1,200 per meeting.
2. **Non-AAA meetings (includes Beta Alpha Psi, PCAOB, or other such meetings not affiliated with AAA:** This travel must be approved by the Director of the SOA.
3. **Continuing Professional Education (CPE)** - A maximum of \$500 for the fiscal year will be reimbursed. The funding is for attendance at formal CPE programs (including relevant online CPE courses). Note that a faculty member may elect to use his/her \$400 CPE allocation to help cover the cost of attending a professional meeting when the faculty member is not on the program.
4. **Professional Organization Dues-** A maximum of \$500 for the fiscal year will be reimbursed.
5. **Committee Assignments-** Travel requests will be considered on a case-by-case basis.

Last updated 9/27/2011

6. **Doctoral Students**- A maximum of \$700 will be reimbursed during the fiscal year for paper presentations, employment interviewing at professional meetings, and/or attending programs relevant to doctoral students offered in conjunction with an American Accounting Association mid-year section meeting. The Chairman of the SOA Faculty Fund Committee and the Director of the SOA PhD program must approve all expenditures in advance.

7. **Domestic Incidental Expenses** - A traveler may be reimbursed for incidental travel expenses related to USF business such as tips, ground transportation, parking, tolls and internet usage. All original receipts must be submitted. Where receipts for incidental items are unavailable, the traveler may be reimbursed based upon a signed statement describing the purpose and amount of the expense and the reason the receipt was not submitted (only accepted for domestic business travel).

APPENDIX I
2012 SUMMER TEACHING ROTATION SCHEDULE

MEMORANDUM

To: School of Accountancy Faculty
From: Gary A.H. Laursen, Committee A Member
Subject: Summer 2012 Teaching Rotation List
Date: March 30, 2012

Summer 2012 Teaching Rotation Schedule:

- | | | |
|----|-----------------|---|
| 1. | Jackie Reck | Did not teach Summer 2011, did not receive summer grant |
| 2. | Lisa Gaynor | Did not teach Summer 2011, did not receive summer grant |
| 3. | Dahlia Robinson | Did not teach Summer 2011, did not receive summer grant |
| 4. | Terry Engle | Rotated from bottom of 2011 list
Taught Summer 2011 |
| 5. | Gary Laursen | Rotated from bottom of 2011 list
Taught Summer 2011 |
| 6. | Bei Dong * | |
| 7. | Robert Welker | Taught Summer 2011 |

* By contract will not be offered summer teaching for 2012

Summary of Teaching Rotation Schedule Rules:

1. Tenured and tenure-earning faculty are eligible to be listed on the Summer Rotation Schedule (Eligible Faculty)
2. When Eligible Faculty elect not to teach in any given summer, and when they do not receive any form of financial support for that summer from the School of Accountancy, College of Business, or the University of South Florida, they will be put at the top of the Summer Rotation Schedule for the following summer. When more than one Eligible Faculty member voluntarily elects not to teach and does not receive any form of financial support for that summer from the School of Accountancy, College of Business, or the University of South Florida, the faculty members will be moved to the top of the Summer Rotation Schedule for the following summer in the same relative order with respect to one another as they held in the previous Summer Rotation Schedule.

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3. If an Eligible Faculty member voluntarily elects to teach only one course in any give summer, he/she will be considered to have taught a full schedule (i.e., two courses) for summer rotation purposes.
4. Each year, the bottom three Eligible Faculty are rotated to the top of the next years Summer Rotation Schedule. Note that any Eligible Faculty electing not to teach (described in Item #2 above) would be placed above these three faculty members in the next years Summer Rotation Schedule.
5. Each year the current Summer Rotation Schedule will be prepared by a member of Committee A.

**APPENDIX II
COMMENCEMENT ROTATION
(Effective April 2012)**

<u>Name</u>	<u>Attended or Will Attend</u>
Jennifer Cainas	Spring 12
Janet Huston	Fall 12
Mark Mellon	Spring 13
Celina Jozsi	Fall 13
Gary Laursen	Spring 14
Jackie Reck	Fall 14
Bob Welker	Spring 15
Terry Engle	Fall 15
Lisa Gaynor	Spring 16
Dahlia Robinson	Fall 16
Bei Dong	Spring 17
Ryan Huston	Fall 17
Ildiko Toth	Spring 18
Patrick Wheeler	Fall 18

Commencement Representative Assignment Rotation

Each semester, the School of Accountancy provides a representative to sit on the stage at commencement. The Director of the School of Accountancy shall determine which USF commencement exercise (i.e., undergraduate, graduate) the faculty member will attend. Full academic regalia are required for this event and are available through the School of Accountancy staff.

The assignment each semester follows a rotation among SOA faculty. All full-time SOA faculty are eligible to be included in the rotation list. The assignments for the coming academic year

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will be confirmed at the Fall SOA faculty meeting. Assignments can be “traded” among faculty members. Faculty members who make such trades should inform the Chair of Committee A. The traded positions in the rotation will become “permanent.”

New faculty members are added to the bottom of the rotation at the beginning of their first semester at the SOA. In situations where more than one faculty member is hired on the same appointment date, the faculty will be added to the bottom of the list in alphabetic order. The Director is not part of the rotation; if the Director returns to the SOA faculty, he or she is added to the bottom of the rotation at the beginning of his or her first semester as a regular faculty member. Committee A (or the SOA Director) will update the rotation each academic year.

APPENDIX II (Cont'd)
ARCHIVED COMMENCEMENT ROTATION
(Effective September 1, 2006 – Archived Spring 2012)

<u>Name</u>	<u>Attended or Will Attend</u>
Celina Jozsi	Fall 05
Gary Laursen	Spring 06
Bill Parrott	Summer 06
Theresa Price	Fall 06
Jackie Reck	Spring/Summer 07
Susan Albring	Fall 07
Nathan Stuart	Spring 08
Bob Welker	Fall 08
Uday Murthy	Spring 09
Terry Engle	Fall 09
Maureen Butler	Spring 10
Lisa Gaynor	Summer 10
Dahlia Robinson	Fall 10
Bei Dong	Spring 11
Jennifer Cainas	Fall 11

Last updated 9/27/2011

Appendix 7

New Faculty Orientation Script

SCHOOL OF ACCOUNTANCY
NEW FACULTY ORIENTATION
2012

Supplements formal USF orientation upon commencement of employment and informal orientations during and after faculty interviews.

Resources Available in SOA

- SOA Faculty/Doctoral Student Library
 - Many academic and professional journals
 - Status Reports
 - Accounting Trends and Techniques
 - Cabell's Directory: Accounting
 - Prior T&P packets
- If you need a resource, let the Director know.

Resources Available in College

- WRDS, through which CRSP, Compustat, and Audit Analytics can be accessed
- Other Software
- New faculty start-up account (usually \$3,500)

Review of SOA Policies

- Policy Statements
- Policy on Substitutes/Missing Classes (The "Bussman Rule")
- Policy on Common Syllabus Disclosures
- T&P Expectations for SOA faculty
- Experimental Research Subjects Participation Policy
- Make-up Exams
- Student complaint (grievance) process
- QIP/ALC Process
- Graduation Rotation
- +/- Grading
- Late Withdrawal Petitions
- 1st Day Attendance Procedure
- Students Requesting to Add Your Classes
- Teaching Schedules (Special needs)
- Office Hours

Assigned Duties and Faculty Annual Report

Requests by Office Manager, Staff – Please be responsive

- "Housekeeping" memos at beginning of every semester
- Email course syllabi to Sarah Moyer before semester begins

Outside Activity Form

Faculty Evaluation and Review

- Regular annual review
- Annual review for non-tenured faculty
- Advice re. materials accumulation and request for goals for upcoming year

School of Accountancy Organizational Structure

- Associate Director (vacant)
- MAcc Program Administration: (Gary Laursen, Coordinator/ Advisor)
- PhD Program Administration: (Pat Wheeler, Coordinator and committee)
- Accounting Circle Liaison (Ildi Toth)

Service

- Departmental Meetings
- Advisory Council / Accounting Circle meetings
- Recruiter Lunches
- Meetings with Professionals
- Beta Alpha Psi

School of Accountancy Committees

- Elected:
 - Committee A
 - Faculty Fund
- Appointed:
 - UG curriculum
 - MAcc curriculum
 - Doctoral
 - QIP

COB Committees

- Elected
 - Tenure & Promotion
 - Faculty Executive Committee
- Appointed:
 - UG Curriculum
 - Doctoral
 - Research & Scholarship
 - Awards & Scholarships

School of Accountancy Staff Responsibilities

- Donna Pontonero, Office Manager
 - Appointments; Student Assistants; Financial Records; Office Management; Advisory Council; Assist Director
- Sarah Moyer, Word Processing Operator
 - Student support; Faculty word-processing support; Recruiting Committee Support; Web site maintenance; Computer & software issues
- Denise Gelia, Secretary
 - Textbook ordering including desk copies; SOA Supplies; Reimbursements

(Travel, etc); Keys; Change of grade forms

- Student assistants

College/School Support

- Student Assistance (undergraduate, MAcc, and doctoral)
- Summer Research Grants
- Travel (Advance approval required)
- Journal Submissions
- Professional Dues
- CPE Programs
- Other Faculty Development

Mentoring (Teaching and Research)

Division of Research Integrity & Compliance (IRB Certification)

Housekeeping

- Work Room / Mail Boxes
- Payroll
- Telephone Usage
- Business Cards

To be given to SOA Director:

- Research Goals and Objectives for the coming year.

Appendix 8

SOA Quality Improvement Process



January 12, 2012

TO: QIP Team Members

FROM: Uday Murthy

SUBJECT: QIP Team Meetings on March 30, 2012 in the Deans Board Room

On Friday, March 30, 2012, we will hold our annual QIP team meetings. Please mark your calendar. Lunch will be provided that day.

<u>Room</u>	<u>9:00-10:00</u>	<u>10:00-11:00</u>	<u>11:00 -12:00</u>	<u>1:00-2:00</u>
Deans Board Room	MAcc Cost	AIS Tax MBA Principles	Audit Financial	Law PhD

Scroll down to locate your assigned teams and to review the applicable topical grids. Upon completion of the QIP meetings, each designated team leader (TL) should submit a final report by Friday, April 20, 2012. The team leaders should (1) request the ALC results from the Fall 2011 assessment from their members and (2) complete the template for their designated areas. I will e-mail the templates to the team leaders. Please coordinate any conflicts with your team leader.

Spring 2012 Quality Improvement Teams

Faculty Member		Audit	AIS	Cost/Mgr	Principles	Law	MAcc	Tax	PhD	Financial	MBA
Jennifer	Cainas			X	X-TL						
Bei	Dong										X-TL
Terry	Engle	X-TL					X				
Lisa	Gaynor						X		X		
Ryan	Huston						X	X	X		
Celina	Jozsi			X	X					X-TL	
Gary	Laurson					X	X-TL	X-TL			
Robert	Marley	X	X								
Janet	McDonald									X	
Mark	Mellon			X-TL							
Uday	Murthy		X - TL				X		X		
Dahlia	Robinson						X		X-TL	X	
Michael	Robinson								X		X
Bob	Welker					X-TL					

**Curricula Delivery Systems
Topical Grid
Baccalaureate Curriculum
Revised April 1, 2011**

	Oral Commun.	Written* Commun.	Complex Case	Ethics	International	Computer Assign.	Elec. Info.	Group Projects	Other (specify)
REQUIRED COURSES:									
ACG 2021 Accounting Principles I				Y				Y(o)	Speakers (o), Video
ACG 3103 Intermediate Fin.I					Y	S	Y		
ACG 3113 Intermediate Fin.II		Y			Y	S	Y		
ACG 3341 Cost Accounting &				Y		Y			
ACG 3401 Accounting Information		CW	Y	Y		Y		Y	
ACG 4632 Auditing I		CW		Y	Y	Y	EDB	Y	Guest speakers
TAX 4001 Concepts of Fed. Income			Y	Y		INTER	EDB		
ELECTIVES:									
ACG 4123 Intermediate Fin.		Y			Y		Y		
Cost Accounting & Control II	Y	CW		Y	Y				field trip (o), video
TAX 5015 Taxation of Business		Y	Y	Y		INTER			Tax return preps
ACG 4642 Auditing II		SWA	Y	Y	Y		EDB	Y	
ACG 5675 Internal & Operational	Y		Y	Y	Y	Y		Y	guest speaker
Selected Topics									
Advanced Financial Accounting		Y			Y		Y		
Honors Accounting Seminar	Y	Y	Y		Y (cases)		EDB	Y	
ACG 5505 Gov't/Non-for-Profit	Y	Y				Y			

*Word Processing, spreadsheet, or database software will be used on homework assignments.

Y = Yes, covered

S = Straightforward spreadsheet application

EDB = Electronic Database

SP = Short business presentations (10-15 min.)

T = Tax package

SC = Spreadsheets used for man. acct. (e.g., budgets, CVPA)

INTER = Internet

G = Within-group presentations

CW = Short case write-up presentations

DB = Building a business database

R = Research memo

(o) = Optional

SWA = Short written assignment(s)

EMEM = Electronic memos req.'d

Topical Grid
Master of Accountancy Program
Revised April 1, 2011

	Oral Commun.	Written* Commun.	Research Skills	Team Building Skills	Ethics	International	Computer Assign.	Complex Case Assign.	Other (specify)
CORE COURSES:									
ACG 6932 Integrative Accounting	Y	Y	Y	Y	Y	Y		Y	Guest
ACG 6875 Financial Reporting and Professional Issues	Y	Y	Y	Y	Y	Y		Y	
ELECTIVES:									
ACG 6405 Advanced Accounting Information Systems		Y	Y	Y	Y	Y	Y	Y	
ACG 6457 Accounting Systems Control and Audit	Y	Y	Y	Y			Y	Y	
ACG 6636 Contemporary Issues in Auditing	Y		Y	Y	Y	Y		Y	
TAX 6065 Contemporary Issues in Taxation	Y	Y	Y		Y	Y	Y	Y	
TAX 6445 Estate Planning	Y	Y	Y	Y	Y		Y	Y	
ACG 5205 Advanced Financial Accounting									
ACG 5675 Internal & Operational Auditing	Y			Y	Y	Y	Y	Y	Guest speaker
ACG 5505 Governmental/Not-for-Profit	Y	Y			Y		Y		
TAX 5015 Taxation of Business Entities		Y			Y		Y	Y	tax return preps
TAX 6134 Advanced Corporate Taxation			Y		Y				
TAX 6xxx Advanced Partnership Taxation		Y		Y	Y		Y	Y	

*Word Processing, spreadsheet, or database software will be used on homework assignments.

Y = Yes, covered; DB = Database design and querying

Appendix 9

Prior years' assessment reports

**UNDERGRADUATE PROGRAM ASSESSMENT PLAN/REPORT TEMPLATE
2008-09**

Degree: BS/BA in Business Administration/Accounting Major

CIP Code: 52.0101

Program Mission Statement: The USF School of Accountancy provides quality undergraduate, Master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. A four-year degree with a major in accounting prepares graduates to enter the accounting profession in a variety of industry, not-for-profit, governmental, and public accounting positions in which professional competence, team building, oral and written communication skills, analytical ability and information technology proficiency are essential to the performance of job-related tasks. The baccalaureate program also prepares students for entry into the Master of Accountancy and other advanced professional degree programs. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

Graduates who complete the BS/BA in Business Administration with a major in Accounting will be able to demonstrate the following:

A. Discipline Specific Knowledge and Skills

Outcome 1	The ability to understand and use the tools and techniques addressed in accounting core courses. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 2021, Principles of Financial Accounting, and ACG 2071, Principles of Managerial Accounting, will average at least 60% correct responses on questions embedded in the final exam of each course.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	In ACG 2021, average percentage correct response rate was 66% which was above target. For fall 2008 and spring 2009 students in the ACG 2071 mass lecture achieved a correct response rate of 61% and 64%, respectively on the embedded questions. Question five (i.e., effect on net present value due to a change in assumptions) resulted in a correct response rate of 23% and 26% for fall 2008 and spring 2009, respectively. The course coordinator will re-examine question five to determine whether level of difficulty is appropriate for the Principles of Managerial Accounting course. For fall 2008, students in the two adjunct sections averaged a correct response rate of 34% on the embedded questions.
Use of Results for Program Improvement	Due to the dispersion in the assessment results for ACG 2071, the course coordinator will provide closer coordination with the adjuncts and implement a new textbook with a robust assortment of resources for students and faculty for fall 2009.
Outcome 2	The ability to understand and apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses

	assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 3103, Intermediate Accounting I, and ACG 3113, Intermediate Accounting II, required courses for the accounting major, will average at least 60% correct responses on questions designed to assess the ability to apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	For fall 2008, students averaged 67% on the embedded questions for ACG 3103; students averaged 75% on the embedded questions for ACG 3113.
Use of Results for Program Improvement	Student retention of earlier technical material can be enhanced by continual review and reinforcement throughout the semester, although time for such review is limited by the amount of material covered in this course. Even more emphasis on analytical reasoning skills might improve test results.
Outcome 3	The ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing TAX 4001, Concepts of Federal Income Taxation, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess the ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	The overall correct response rate was 64%
Use of Results for Program Improvement	The team will further analyze the results to determine which areas might require more emphasis for better understanding of subject matter

Outcome 4	An understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and reporting of accounting information. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3401, Accounting Information Systems, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and reporting of accounting information
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	The committee determined that overall performance was satisfactory for all ACG 3401 classes, and that the stated objectives for ACG 3401 are being met. Objective 3 was slightly below target due to one question abnormally low. The faculty suggest a continued emphasis on the business cycles to ensure course objective 3 is met.
Use of Results for Program Improvement	Based on our review and discussions of the questions and topical coverage, the committee concluded that the instruction should continue to focus rigorously on business processes (i.e., revenue and expenditure cycles) to improve student performance in this area.
Outcome 5	The ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3341, Cost Accounting and Control I, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess the ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.

Assessment Results	While three of the individual questions were below the 70% benchmark, the team was pleased with the overall average correct responses of 76%, above the minimum of 70%. Additionally, the average percentage correct by objective is greater than 70% for all but one of the objectives.
Use of Results for Program Improvement	These results provide insight into areas that may require additional reinforcement throughout the semester as lower scores are generally observed on topics covered earlier in the semester. Given the cumulative nature of accounting topics, ACG 3341 instructors will reinforce concepts throughout the course by taking advantage of opportunities to link topics to those learned earlier in the semester. This should result in the students obtaining a more comprehensive understanding of the interrelatedness of accounting concepts.
Outcome 6	An understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 4632, Auditing I, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	Students achieved an 82.7 overall percentage on the embedded ALC questions for ACG 4632. For two of the ALC questions, the students scored below the 70 percent minimum.
Use of Results for Program Improvement	With the exceptions of questions #1 and #4 student achievement exceeded the minimum acceptable standard of 70% on all questions. Question #1 focused on GAAS and question #4 focused on the independence requirements contained in the <i>AICPA Code of Professional Conduct</i> . The auditing faculty were surprised by the results since both subject areas were emphasized in all sections of the course. A likely explanation for the relatively poor performance was the fact that all professors, except one, did not use a comprehensive final exam and the two subjects focused upon with questions #1 and #4 were taught in the beginning of the auditing course. The auditing faculty in attendance at the April 3, 2009 QIP meeting agreed that in the future they would re-emphasize GAAS and auditor independence throughout the course in an attempt to enhance student retention of these important subjects. Overall, the auditing faculty were very satisfied with the student performance on the assessment instrument. They unanimously concluded that the student performance was a strong indicator that the course objectives were being achieved.
B. Critical Thinking Skills	
Outcome 1	Critical thinking and analytical abilities, including the ability to analyze an unstructured case, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.

Levels of Expectation	At least 75% of students completing ACG 3103, Intermediate Accounting I, will score at least 70% on the assigned case.
Methods of Assessment	Students in ACG 3103, Intermediate Accounting I, are required to write an individual case that addresses a key concept or theory related to the measurement and reporting of income and financial position for business enterprises. Instructors teaching the course use a common grading scale developed by program faculty to assess critical thinking and analytical abilities, including the ability to analyze unstructured cases, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing; cases are evaluated for critical thinking by the faculty teaching the course using a scale of 0 – 100.
Assessment Results	Students averaged 83% on the technical aspects of the case assignment, which included the ability to do professional research regarding an unstructured situation. No class section averaged below 70%.
Use of Results for Program Improvement	Research skills, including the ability to use electronic databases, and analyze a case with no clear, unambiguous solution are important for all accounting majors and the students in these classes appear to have performed well. Because of the large number of students in ACG 3103 in any given semester, it would be difficult to have multiple faculty read and evaluate all cases. The SOA will explore having the BizComm Center read and evaluate 10% of the cases each semester using a rubric developed by the Intermediate Accounting team. The SOA assessment coordinator will then work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
C. Communication Skills	
Outcome 1	The ability to write at the college level, including the ability to write with clarity and using standard English grammar and punctuation. Students must also develop and support conclusions and recommendations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Measures/Levels of Expectation	Students will achieve an overall average of at least 80% on clarity and grammar in the critical thinking case in ACG 3103, Intermediate I, a required course for the accounting major.
Methods of Assessment	The ability to write with clarity, using standard grammar and punctuation, is assessed via the same written case used to evaluate critical thinking in ACG 3103. A grading template is with a scale of 0-100 used.
Assessment Results	Students averaged 87% on clarity, with over two thirds of students at or above 90%, on a research case assigned in Intermediate I in fall 2008. These same students averaged 94% on grammar in the same writing assignment, with no class section lower than 90%.
Use of Results for Program Improvement	The above results indicate that most Intermediate Financial Accounting I students are able to write with clarity and good grammar. Because of the large number of students in ACG 3103 in any given semester, it would be difficult to have multiple faculty read and evaluate all cases. The SOA will explore having the BizComm Center read and evaluate 10% of the cases each semester using a rubric developed by the Intermediate Accounting team. The SOA assessment coordinator will then work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.

UNDERGRADUATE PROGRAM ASSESSMENT PLAN/REPORT TEMPLATE 2009-10

Degree: BS/BA in Business Administration/Accounting Major

CIP Code: 52.0101

Program Mission Statement: The USF School of Accountancy provides quality undergraduate, master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

A Bachelor of Science/Arts in Business Administration with a major in accounting prepares graduates to enter the accounting profession in a variety of industry, not-for-profit, governmental, and public accounting positions in which professional competence, team building, oral and written communication skills, analytical ability and information technology proficiency are essential to the performance of job-related tasks. The baccalaureate program also prepares students for entry into the Master of Accountancy and other advanced professional degree programs.

Graduates who complete the BS/BA in Business Administration with a major in Accounting will be able to demonstrate the following:

A. Discipline Specific Knowledge and Skills

Outcome 1	The ability to understand and use the tools and techniques addressed in accounting core courses. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 2021, Principles of Financial Accounting, and ACG 2071, Principles of Managerial Accounting, will average at least 60% correct responses on questions embedded in the final exam of each course.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	In ACG 2021, average percentage correct response rate was 72% which was above target. For fall 2009, students in ACG 2071 scored a 72.8% on the embedded questions.
Use of Results for Program Improvement	A significant improvement was made in the variation of course results between the mass lectures and the adjuncts teaching ACG 2071. The course coordinator will continue to provide close coordination with the adjuncts regarding topical coverage, exam content, and expectations regarding learning outcomes for the students in both ACG 2021 and 2071.
Outcome 2	The ability to understand and apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.

Level of Expectation	Students completing ACG 3103, Intermediate Accounting I, and ACG 3113, Intermediate Accounting II, required courses for the accounting major, will average at least 60% correct responses on questions designed to assess the ability to apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	For fall 2009, students averaged 73% on the embedded questions for ACG 3103. The scores ranged from 60% to 84%. In ACG 3113, students averaged 75% on the embedded questions. The scores ranged from 60% to 95%.
Use of Results for Program Improvement	Student retention of earlier technical material can be enhanced by continual review and reinforcement throughout the semester, although time for such review is limited by the amount of material covered in this course. Even greater emphasis on analytical reasoning skills than currently stressed in class might improve the test results.
Outcome 3	The ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing TAX 4001, Concepts of Federal Income Taxation, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess the ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	Overall correct response rate was 61%.
Use of Results for Program Improvement	Analyze results to determine areas which might require more emphasis for better understanding of subject matter.
Outcome 4	An understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and

	reporting of accounting information. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3401, Accounting Information Systems, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and reporting of accounting information
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	Sixty students across two sections of ACG 3401 completed 10 embedded questions on the final exam. The students earned an overall 86.6% score across all 10 questions. The committee determined that overall performance was satisfactory for all ACG 3401 classes, and that the stated objectives for ACG 3401 are being met.
Use of Results for Program Improvement	Based on our review and discussions of the questions and topical coverage, the committee concluded that the instruction should continue to focus rigorously on business processes (i.e., revenue and expenditure cycles) to improve student performance in this area. To accomplish this objective, it was decided to include the Systems Understanding Aid (SUA) in next year's ACG 3401 classes. This project will require students to understand the manual processes involved in the revenue and expenditure cycle and will also require students to implement a computerized system from a manual system. The committee believes this project will greatly reinforce business processes.
Outcome 5	The ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3341, Cost Accounting and Control I, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess the ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.

Assessment Results	With only one question below the 70% benchmark, the team was pleased with the overall average correct responses of 76%, above the minimum of 70%. Additionally, each instructor's average was above the 70% minimum.
Use of Results for Program Improvement	These results provide insight into areas that may require additional reinforcement throughout the semester. One question (#7) had an average below 70% for all sections and instructors, which might indicate a bad question or suggest a few courses of action: 1) placing greater emphasis on interpretation; 2) reviewing the test bank to ensure good analytical questions are included; 3) ensuring a good mix of topics is included in the ALC questions within the stated objectives.
Outcome 6	
Outcome 6	An understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 4632, Auditing I, a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms.
Assessment Method	Program faculty have developed a robust quality improvement program structured around teams of at least three faculty with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	Students achieved an 81.6 overall percentage on the embedded ALC questions for ACG 4632. For one of the ALC questions, the students scored below the 70 percent minimum.
Use of Results for Program Improvement	With the exception of question #4, student achievement exceeded the minimum acceptable standard of 70% on all questions. Question #4 dealt with the requirements of the Securities Act of 1933. All auditing faculty covered the requirements of this law in class. A likely explanation for the relatively poor performance on question #4 was the fact that all of the faculty did not use a comprehensive final exam and legal liability issues were taught in the beginning of the auditing course. The faculty concluded that instructional changes were not warranted because of the relatively poor performance on this question. Overall, the auditing faculty in attendance at the April 2, 2010 meeting were very satisfied with the student performance on the assessment instrument. They unanimously concluded that the student performance was a strong indicator that the course objectives were being achieved.
B. Critical Thinking Skills	
Outcome 1	Critical thinking and analytical abilities, including the ability to analyze an unstructured case, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	At least 75% of students completing ACG 3103, Intermediate Accounting I, will score at least 70% on the assigned case.

Methods of Assessment	Students in ACG 3103, Intermediate Accounting I, are required to write an individual case that addresses a key concept or theory related to the measurement and reporting of income and financial position for business enterprises. Instructors teaching the course use a common grading scale developed by program faculty to assess critical thinking and analytical abilities, including the ability to analyze unstructured cases, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing; cases are evaluated for critical thinking by the faculty teaching the course using a scale of 0 – 100.
Assessment Results	Students averaged 75% on the technical aspects of the case assignment, which included the ability to do professional research regarding an unstructured situation. No class section averaged below 70%.
Use of Results for Program Improvement	Research skills, including the ability to use electronic databases, and analyze a case with no clear, unambiguous solution are important for all accounting majors. No major changes are deemed necessary, but students will be assessed on their critical thinking and analytical reasoning skills again in fall 2010.
C. Communication Skills	
Outcome 1	The ability to write at the college level, including the ability to write with clarity and using standard English grammar and punctuation. Students must also develop and support conclusions and recommendations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Measures/Levels of Expectation	Students will achieve an overall average of at least 80% on clarity and grammar in the critical thinking case in ACG 3103, Intermediate I, a required course for the accounting major.
Methods of Assessment	The ability to write with clarity, using standard grammar and punctuation, is assessed via the same written case used to evaluate critical thinking in ACG 3103. A grading template with a scale of 0-100 is used.
Assessment Results	Students averaged 85% on clarity, with a significant number of students at or above 90%, on a research case assigned in Intermediate I in fall 2009. These same students averaged 83% on grammar in the same writing assignment, with no class section lower than 78%.
Use of Results for Program Improvement	The above results indicate that most Intermediate Financial Accounting I students are able to write with clarity and good grammar. A similar research case will be assigned in fall 2010 to assure that student continue to write well.

UNDERGRADUATE PROGRAM ASSESSMENT PLAN/REPORT TEMPLATE 2010-11

Degree: BS/BA in Business Administration/Accounting Major

CIP Code: 52.0101

Program Mission Statement: The USF School of Accountancy provides quality undergraduate, master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

A Bachelor of Science/Arts in Business Administration with a major in accounting prepares graduates to enter the accounting profession in a variety of industry, not-for-profit, governmental, and public accounting positions in which professional competence, team building, oral and written communication skills, analytical ability and information technology proficiency are essential to the performance of job-related tasks. The baccalaureate program also prepares students for entry into the Master of Accountancy and other advanced professional degree programs.

Graduates who complete the BS/BA in Business Administration with a major in Accounting will be able to demonstrate the following:

A. Discipline Specific Knowledge and Skills

Outcome 1	The ability to understand and use the tools and techniques addressed in accounting core courses. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 2021, Principles of Financial Accounting, and ACG 2071, Principles of Managerial Accounting, will average at least 60% correct responses on questions embedded in the final exam of each course.
Assessment Method	Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and the team for reliability and validity analyzes results. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	ALC assessment occurred in Fall 2010 in all sections of ACG 2021 and 2071 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. ACG 2021 and ACG 2071 met the requirement on all questions except question #1.
Use of Results for Program Improvement	For both 2021 and 2071, the questions that did not receive an acceptable pass rate will be reviewed for validity. The learning objectives tested will be discussed and better emphasized in subsequent semesters. The course coordinator will also examine both test banks to ensure test questions are still representative tools and techniques necessary in an accounting core course and that these of concepts being emphasized and demonstrated in the classroom.

Outcome 2	The ability to understand and apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing the required courses, ACG 3103 and ACG 3113 (Intermediate Accounting I and II) , will average at least 60% correct responses on questions designed to assess the ability to apply generally accepted accounting principles to the measurement and reporting of income and financial position for business enterprises.
Assessment Method	Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	ALC assessment occurred in Fall 2010 in all sections of ACG 3103 and ACG 3113 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. The overall the correct response rate for Intermediate I classes was 81%. The overall the correct response rate for Intermediate II classes was 76%.
Use of Results for Program Improvement	Faculty was pleased with the overall results of the Intermediate I students. The few weaknesses will be addressed and emphasized in the future. The questions in which the Intermediate II students performed poorly were cumulative learning concepts covered early in the semester, required significant knowledge from earlier courses, and/or were more analytical. Those cumulative and analytical concepts will be reviewed, demonstrated and emphasized more in the future.
Outcome 3	The ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing TAX 4001, Concepts of Federal Income Taxation , a required course for the accounting major, will average at least 70% correct responses on questions designed to assess the ability to understand and apply the basic concepts of gross income, taxable income, allowable deductions, tax credits, and asset basis as they relate to individual income taxation embodied in the United States income tax system.
Assessment Method	ALC assessment occurred in Fall 2010 in all sections of TAX 4001 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy

	assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	Overall the correct response rate was 89% and better than expected.
Use of Results for Program Improvement	We are pleased with student performance. The concept that the students were weakest involved a complex tax calculation. We will work to improve student performance for objective 3 by focusing on both the legal tax theory and actual application of the law for tax preparation compliance and demonstrating more examples of complex calculations
Outcome 4	An understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and reporting of accounting information. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3401, Accounting Information Systems , a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the principles and operation of well-controlled information systems in a variety of technological environments with added emphasis on the collection, processing, and reporting of accounting information
Assessment Method	Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	ALC assessment occurred in Fall 2010 in both sections of ACG 3401 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. Students' averages on the 10 questions were: 82, 98, 96, 72, 95, 59, 73, 95, 98, and 85. Only one question was below 70%. This question related to the COSO control model, which is an important concept in this course.
Use of Results for Program Improvement	Students overall demonstrated adequate comprehension of accounting information systems. They showed particular strength in questions related to database structuring and modeling and controls and cycles. The one weakness that was noted relates to the COSO control model. The instructor will reinforce this concept in the spring, and this item will be included on the next round of ALC questions to re-assess comprehension of this control model.
Outcome 5	The ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	Students completing ACG 3341, Cost Accounting and Control I , a required course for the accounting major, will average at least 70% correct responses on questions designed to

	assess the ability to develop information and processes to enable managers to estimate the costs of products and services the firm provides, to make routine and strategic resource allocation decisions, and to evaluate the performance of individuals and organizations.
Assessment Method	Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	ALC assessment occurred in Fall 2010 in all sections of ACG 3341 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. The overall the correct response rate was 81%.
Use of Results for Program Improvement	We are satisfied with the overall student performance but will work to improve the students' performance specifically with respect to objective 3. We will attempt to do this by clearly distinguishing traditional job order costing from activity based costing. We will also attempt to explain why a specific business may choose one form of costing over the other.
Outcome 6	An understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Level of Expectation	Students completing ACG 4632, Auditing I , a required course for the accounting major, will average at least 70% correct responses on questions designed to assess understanding of the independent financial statement auditing function and the professional responsibilities of external auditors and their public accounting firms.
Assessment Method	Program faculty has developed a robust quality improvement program structured around teams of at least two faculty members with each team responsible for a given course or set of courses within the major. Each team is responsible for developing and maintaining a bank of questions designed to assess learning for the outcome(s) addressed in that course. Each semester the team leader randomly selects 10 questions to be embedded in the final exam of each course. Team members as well as other SOA faculty review the questions set and make suggestions for modifications. The embedded questions are scored separately and results are analyzed by the team for reliability and validity. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to insure and monitor reliability/validity.
Assessment Results	ALC assessment occurred in Fall 2010 in all sections of ACG 4632 on the Tampa campus. The questions were selected across course objectives to ensure assessment of all course objectives. The overall the correct response rate was 83%
Use of Results for Program Improvement	While the overall results were significantly above the acceptable standard of a 70% correct response rate, an analysis of the results for individual questions revealed that the results for three questions were below expectations (i.e., question#2 69%, question#3 65%, question #5 63%). Question #2 related to auditor independence, question #3 dealt with laws applicable to auditors, and question #5 focused on planning materiality. All three of these topics were covered relatively early in the semester and the final exam was not comprehensive. The auditing faculty will place increased emphasis on their subjects in the future in an attempt to improve student recall.

B. Critical Thinking Skills	
Outcome 1	Critical thinking and analytical abilities, including the ability to analyze an unstructured case, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Levels of Expectation	At least 75% of students completing ACG 3103, Intermediate Accounting I , will score at least 70% on the assigned case.
Methods of Assessment	Students in ACG 3103, Intermediate Accounting I, are required to write an individual case that addresses a key concept or theory related to the measurement and reporting of income and financial position for business enterprises. Instructors teaching the course use a common grading scale developed by program faculty to assess critical thinking and analytical abilities, including the ability to analyze unstructured cases, identify the relevant issues, research the professional literature, and prepare a well-structured recommendation in writing; cases are evaluated for critical thinking by the faculty teaching the course using a scale of 0 – 100.
Assessment Results	ALC assessment occurred in Fall 2010 in all sections of ACG 3103 on the Tampa campus. The case involved a revenue recognition situation when multiple deliverables are in question. The case was selected to ensure meeting of the assessment. The overall score was 87.3 % (80% for critical thinking, 89% for clarity and organization, 96% for grammar and punctuation).
Use of Results for Program Improvement	Faculty was pleased with the results. However Critical thinking, analytical skills and writing skills will continue to be emphasized through unstructured case analysis to improve the student performance in this area, particularly in the areas the students scored lower than 80%
C. Communication Skills	
Outcome 1	The ability to write at the college level, including the ability to write with clarity and using standard English grammar and punctuation. Students must also develop and support conclusions and recommendations. This outcome aligns with AACSB Assurance of Learning Standards 15 and 17, which addresses assurance of learning for undergraduate programs in business, as well as with accounting accreditation standards 37, 39, and 40.
Measures/Levels of Expectation	Students will achieve an overall average of at least 80% for both the technical requirements of the short research paper, as well as the use of clarity and grammar as assigned in ACG 3401, Accounting Information Systems , a required course for the accounting major.
Methods of Assessment	The ability to write a short research paper in accordance with the technical requirements of the paper and the ability to write with clarity, using standard grammar and punctuation, is assessed. The method of assessment consists of a 3 step process where the student is required to 1) attend a writing session held by the COB Writing Center 2) submit a draft paper where feedback is provided from both the instructor and the COB Writing Center and 3) submit a final research paper. The student is also required to submit their paper through an automated tool that detects plagiarism and must receive a percentage less than a predetermined threshold. A grading template with a scale of 0-80 is used for the referenced 3 step process.
Assessment Results	Communication skills were rigorously taught and assessed in both sections of ACG 3401 during Fall 2010. This course is used because it is a required course in the accounting major, and, students take it their second semester of their junior year. Students wrote 10 current events papers during the semester. Each paper was returned with written comments and suggestions for improvement in writing. This iterative model provided students with at least 10 separate comments on their writing. Following the 10 current events papers, students were assigned a mini-research paper which involved completion of the three components

	<p>explained in the above section. Students were expected to score at least 64/80 (80%) on the total of the three components. The average score earned was a 93%.</p>
<p>Use of Results for Program Improvement</p>	<p>The assessment of communications skills in the way we are doing it involves a great deal of work for the instructor of the course, who has approximately 100 students across two sections. Since each student completes 10 current events papers, this is a total of 1,000 current events papers that must be graded with feedback provided to the student. The Director of the School determined that a Master's level accounting teaching assistant with excellent writing skills would be used for this purpose and such an individual was hired during spring 2010. We will continue to use this TA going forward. The College of Business Communications Center was also extensively involved in the administration and grading of the mini-research paper, providing external validation on the scores for the writing. The addition of the writing component to ACG 3401 is an excellent addition. Student evaluation comments reveal that students are beginning to grasp and understand the importance of improving their writing skills. We will continue to work with the COB Business Communications Center to increase opportunities for students to get tutoring where needed for individuals with particularly weak writing skills</p>

**MASTER OF ACCOUNTANCY PROGRAM ASSESSMENT PLAN TEMPLATE
2008-09**

Degree: Master of Accountancy		CIP Code:
Program Mission Statement: The USF School of Accountancy provides quality undergraduate, Master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession.		
Graduates of this program will be able to demonstrate the following:		
Outcome 1		
Outcome	Upon completion of the Master of Accountancy (MAcc) program, students will demonstrate the ability to integrate across functional accounting areas, exhibiting critical thinking, and technical accounting knowledge.	
Methods of Assessment	Performance on exam questions in ACG 6932, the MAcc capstone course. These questions were developed with input from professors not teaching this course.	
Measures/Levels of Expectation	90% of MAcc students will score at least 80% on these questions	
Assessment Results	The class average on the exam was 92% with the low score of 75%. The results support that the students generally possess a firm grasp of case objectives covering all functional areas of accounting.	
Use of Results for Program Improvement	The exam and cases have been modified to address some concerns to increase the fluid integration of cases across functional area. Additionally, the content of the large case presentation should be considered as part of this assessment and include 'outside faculty' in the assessment process.	
Outcome 2		
Outcome	Upon completion of the Master of Accountancy (MAcc) program, students will demonstrate ethical awareness.	
Methods of Assessment	Ethics case from <i>Issues in Accounting Education</i> (externally validated) in ACG 6835	
Measures/Levels of Expectation	90% of MAcc students will score at least 80% on the case	
Assessment Results	<p>MAcc students in ACG 6835 studied ethics through lectures and an interactive program called "Giving Voice to Values." Giving Voice to Values is an innovative research and curriculum development project, launched by the Aspen Institute Business & Society Program and Yale School of Management. Drawing on both the actual experience of business practitioners as well as cutting edge social science and management research, Giving Voice to Values fills a long-standing and critical gap in business education by expanding the definition of what it means to teach business ethics. Rather than a focus on ethical analysis, this new curriculum focuses on ethical implementation and asks the questions: "What if I were going to act on my values?" What would I say and do? How could I be most effective?</p> <p>After participating in the Giving Voice to Values program, students read and analyzed the ethical alternatives for a published case in <i>Issues in Accounting Education</i>. The goal was for 90% of MAcc students to score at least 80% in identifying the ethical alternatives and recommending and supporting an ethical course of action. Results: 100% of MAcc students scored at least 80% on the case. The overall average was 47.6/50. Results are attached.</p>	

Use of Results for Program Improvement	The MAcc students have done well on the Issues in Accounting Education ethics case for the past year. In the future, we will use a case from the Giving Voice to Values curriculum. This curriculum contains numerous cases, designed by former Harvard Business School faculty member, which will engage students in more interactive activities. It is not enough to be able to analyze a case. We want students to more highly develop their ethical thinking by experiential learning cases. Additionally, in the future ethics will be covered in a different MAcc core course, since ACG 6835 will not be run again after Spring 2009.
Outcome 3	
Outcome	Upon completion of the Master of Accountancy (MAcc) program, students will demonstrate oral communications skills.
Methods of Assessment	Group assignment where outside observers and peers participate in the evaluation in ACG 6932 (capstone course)
Measures/Levels of Expectation	90% of students rate excellent or good by their instructor and outside evaluators.
Assessment Results	Dr. Schafer and Dr. Reck assessed the student's presentations. The student's graded average on the presentations was 87%. The student-group presentations were unanimously rated above 80% on the presentation grading rubric including both presentation skills and content. In their peer evaluation, only one group rated an individual as performing below expectations.
Use of Results for Program Improvement	While the standard is largely being met for this outcome, there appears to be some variation in grading standards between the instructor and outside evaluators. In general, outside evaluators tend to be more conservative in awarding high grades for oral presentation, in comparison to the instructor.
Outcome 4	
Outcome	Upon completion of the Master of Accountancy (MAcc) program, students will demonstrate written communications skills.
Methods of Assessment	Case write-up in ACG 6875
Measures/Levels of Expectation	90% of MAcc students will score at least 80% on their writing skill.
Assessment Results	Approximately 1/3 of the writing assignments for ACG 6875 are randomly selected for outcome assessment. Each blind assessment takes approximately ½ hour to perform. The average assessment score for Spring 2008 was 85.8%, for Fall 2008 it was 85.9%. In the Spring 2008, 6 of 8 assessments (or 75% of those assessed) scored greater than 80%. For Fall 2008, 7 of 8 assessments (or 87.5% of those assessed) scored greater than 80%.
Use of Results for Program Improvement	The assessment results are somewhat below the standard established for this outcome. Efforts to improve the skills of students have included use of peer review, increased time spent at the beginning of the course to cover basic writing, and referrals to the College's writing center. On average it appears the efforts have resulted in little or no material improvement in the percentage of students that meet the standard on this outcome.
Outcome 5	
Outcome	Upon completion of the Master of Accountancy (MAcc) program, students will demonstrate Knowledge of Information Technology (IT) controls and IT governance.
Methods of Assessment	IT case developed by professional accountants used on the final exam in ACG 6405

Measures/Levels of Expectation	90% of MAcc students will earn at least 80% on the case.
Assessment Results	In the Spring 2008 semester, 58% (n=15) of students scored 80% or better on the case, while 81% (n=21) scored 70% or higher. In the Fall 2008 semester, 37.9% (n=11) of students scored 80% or better on the case, while 55.2% (n=16) scored 70% or higher.
Use of Results for Program Improvement	Pursuant to the low performance on this outcome measure, the instructor devoted considerably more class time to the topic of IT controls, particularly the distinction between manual, automated, IT-dependent manual, application, and general controls. A detailed problem was discussed in class. It is hoped that these steps will result in improvement in this outcome assessment measure for the Spring 2009 semester.

**MASTER OF ACCOUNTANCY PROGRAM ASSESSMENT TEMPLATE
2009-10**

Degree: Master of Accountancy

CIP Code: 52.0301

Program Mission Statement: The USF School of Accountancy (SOA) provides quality undergraduate, Master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

Graduates of this program will be able to demonstrate the following:

Outcome 1

Outcome	Upon completion of the Master of Accountancy (MAcc), the student will demonstrate a comprehensive mastery of technical accounting knowledge and the ability to integrate across functional accounting areas. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	<p>Technical accounting knowledge and the ability to integrate across functional accounting areas are assessed via cases in ACG 6932, the capstone course in the MAcc program. Cases are selected by the faculty member teaching the course with advice from other program faculty.</p> <p>Student responses are read by the faculty member teaching the course and at least one other program faculty member; responses are scored on a scale of 0 – 100. If there is a difference of more than 10 points between the two scores, a third faculty member reads the response and the three agree on a consensus score. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to measure and monitor reliability/validity.</p>
Measures/Levels of Expectation	It is expected that MAcc students will score at least 80% on cases.
Assessment Results	The integration of accounting was evaluated twice. The first evaluation occurred during the midterm exam and the final evaluation occurred with the final group project. During the midterm exam only 42% of the students scored 80% or better on the integrative question. The percentage increased to 54% of the students scoring better than 80% on the final group project evaluation.
Use of Results for Program Improvement	<p>Due to the uniqueness of this outcome to ACG 6932, it was determined that assessment would be made at two points during the course – the midterm exam and the final project. To meet this change in assessment the method of assessment is changed to read:</p> <p>Technical accounting knowledge and the ability to integrate across functional accounting areas are assessed at two points during ACG 6932 using test questions and/or case questions. Test questions and/or case questions are developed by the faculty member teaching the course with approval from another program faculty member. The teaching faculty member will develop a grading rubric for the questions to be administered and the rubric will be approved by another program faculty member.</p> <p>Student responses are read by the faculty member teaching the course. Responses are scored on a scale of 0-100 using the approved rubric.</p> <p>The new assessment of results will read: It is expected that the class will show an average improvement of 10% between the midterm and final project assessment.</p>

Assessment Plan (<i>Continued</i>)	
Degree: Master of Accountancy	
Outcome 2	
Outcome	Upon completion of the MAcc program, students will demonstrate ethical awareness including the ability to identify an ethical issue/dilemma, the ability to discuss theories and ethical canons, the ability to discuss alternative courses of action, and the ability to recommend an appropriate course of action based on theories and the accountants' code of professional ethics. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Ethical awareness is assessed via assigned readings and case discussion in ACG 6875, a course required of all students in the program. Students participate in a class discussion of ethics readings and an ethics case drawn from <i>Issues in Accounting Education</i> . Students are subsequently evaluated based on an externally validated case tested on a midterm exam.
Measures/Levels of Expectation	At least 90% of students will score at least 80% on the ethics question.
Assessment Results	This outcome will be measured in the Fall 2010 semester.
Use of Results for Program Improvement	

Outcome 3	
Outcome	Upon completion of the MAcc program, students will demonstrate effective oral communication skills. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Oral communication skills are assessed in the program capstone course, ACG 6932. Students complete group assignments for which each student is required to participate in an oral presentation. Communication skills are evaluated by the professor teaching the course, outside observers, and peers on a 3-point scale (Excellent-Acceptable-Poor). The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.
Measures/Levels of Expectation	At least 90% of students will be rated as excellent or acceptable.
Assessment Results	Mr. Paul Dunham, KRMT, Dr. Stephanie Bryant and Dr. Reck assessed the student's presentations. 91% (20 out of 22) of the students scored excellent or acceptable in the oral presentations.
Use of Results for Program Improvement	Given that the desired outcome is being accomplished, the efforts related to this measure will be continued in the future.

Outcome 4	
Outcome	Upon completion of the MAcc program, students will demonstrate effective written communication skills. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Written communication skills are assessed in the ACG 6875 Financial Reporting and Professional Issues course. One question from the midterm exam in Fall 2010 semester will be submitted to the Business Assessment Center for assessment. .
Measures/Levels of Expectation	At least 90% of students will be rated as excellent or acceptable.
Assessment Results	This outcome will be measured in the Fall 2010 semester.
Use of Results for Program Improvement	

Outcome 5	
Outcome	Upon completion of the MAcc program students will demonstrate knowledge of information technology (IT) controls and IT governance. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Competency in knowledge of IT controls is assessed in the required accounting information systems course ACG 6405 via an IT case developed by external accounting professionals. Cases are evaluated on a scale of 0-100% by the instructor teaching the Accounting Information Systems course; a sample of the cases (10%) is also evaluated by at least one additional SOA faculty member. The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.
Measures/Levels of Expectation	At least 90% of students will earn at least 80% on the case.
Assessment Results	In the Fall 2009 semester, 90% (27 out of 30) of students scored 80% or better on the case.
Use of Results for Program Improvement	The achievement of this outcome can be attributed to the additional class time devoted to the topic of IT controls, particularly the distinction between manual, automated, IT-dependent manual, application, and general controls. These steps will be continued in the course in the future.

**MASTER OF ACCOUNTANCY PROGRAM ASSESSMENT PLAN TEMPLATE
2010-11**

Degree: Master of Accountancy		CIP Code: 52.0301
Program Mission Statement: The USF School of Accountancy (SOA) provides quality undergraduate, Master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.		
Graduates of this program will be able to demonstrate the following:		
Outcome 1		
Outcome	Upon completion of the Master of Accountancy (MAcc), the student will demonstrate a comprehensive mastery of technical accounting knowledge and the ability to integrate across functional accounting areas. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.	
Methods of Assessment	<p>Technical accounting knowledge and the ability to integrate across functional accounting areas are assessed at two points during ACG 6932 using test questions and/or case questions. Test questions and/or case questions are developed by the faculty member teaching the course with approval from another program faculty member. The teaching faculty member will develop a grading rubric for the questions to be administered and the rubric will be approved by another program faculty member.</p> <p>Student responses are read by the faculty member teaching the course. Responses are scored on a scale of 0-100 using the approved rubric.</p>	
Measures/Levels of Expectation	It is expected that the class will show an average improvement of 10% between the midterm and final project assessment.	
Assessment Results	At midterm the class scored an average of 83.1% on the case question requiring integration of the functional areas of accounting. The same question applied to a different case resulted in an average class score of 97.0% at the end of the course. The increase in score was 16.7%, which meets the expectation.	
Use of Results for Program Improvement	This year the instructor increased emphasis on the integration of functional areas, reinforcing the concept in each of the first 5 course cases. The emphasis was also increased in the group project where each week functional areas of accounting were discussed. The increased emphasis seems to have contributed to the increased performance this year relative to last year. To ensure this is not a one time event, no change will be made to the expectation for the coming year.	

Assessment Plan (<i>Continued</i>)	
Degree: Master of Accountancy	
Outcome 2	
Outcome	Upon completion of the MAcc program, students will demonstrate ethical awareness including the ability to identify an ethical issue/dilemma, the ability to discuss theories and ethical canons, the ability to discuss alternative courses of action, and the ability to recommend an appropriate course of action based on theories and the accountants' code of professional ethics. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Ethical awareness is assessed via assigned readings and case discussion in ACG 6875 , a course required of all students in the program. Students participate in a class discussion of ethics readings and an ethics case drawn from <i>Issues in Accounting Education</i> . Students are subsequently evaluated based on an externally validated case tested on a midterm exam.
Measures/Levels of Expectation	At least 90% of students will score at least 80% on the ethics question.
Assessment Results	All of the students in the Fall 2010 ACG 6875 class scored 80% or better on the ethics question on the mid-semester exam.
Use of Results for Program Improvement	The class showed general improvement on the final exam in their ability to integrate an ethical perspective in their responses to accounting issues. The faculty will continue to further ethical awareness and application use tested cases on exams.
Outcome 3	
Outcome	Upon completion of the MAcc program, students will demonstrate effective oral communication skills. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Oral communication skills are assessed in the program capstone course, ACG 6932 . Students complete group assignments for which each student is required to participate in an oral presentation. Communication skills are evaluated by the professor teaching the course, outside observers, and peers on a 3-point scale (Excellent-Acceptable-Poor). The School of Accountancy assessment coordinator will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.
Measures/Levels of Expectation	At least 90% of students will be rated as excellent or acceptable.
Assessment Results	All students in the Fall 2010 Integrative Accounting Seminar scored acceptable or excellent on the oral presentation. The presentations were evaluated by Jeff Hackman (Kforce), Michael Blackman (Kforce), Dave Kelly (Kforce), Stephanie Bryant (SOA director) and Jacqueline Reck (instructor). Evaluators used a grading rubric provided by the instructor. Due to the competitive nature of the oral presentation (a winning group is selected based on overall score), students were not asked to grade each other.
Use of Results for Program Improvement	To help improve performance from the prior year, the instructor required students to watch a DVD entitled "Killer Presentations." This DVD is used extensively by businesses to improve the presentation performances. After watching the DVD, students took a quiz. The week following, and the week prior to the oral presentations, the class spent time discussing the DVD and expectations for the presentation. The changes made to the course seem to have increased performance this year relative to last year. To ensure this is not a one-time event, no change will be made to the expectation for the coming year.

Outcome 4	
Outcome	Upon completion of the MAcc program, students will demonstrate effective written communication skills. This outcome aligns with AACSB Assurance of Learning Standards 19 and 20 as well as with accounting accreditation standards 37 and 42.
Methods of Assessment	Written communication skills are assessed in the ACG 6875 Financial Reporting and Professional Issues course. One question from the midterm exam in Fall 2010 semester will be submitted to the Business Assessment Center for assessment.
Measures/Levels of Expectation	At least 90% of students will be rated as excellent or acceptable.
Assessment Results	All students in ACG6875 scored acceptable or higher on the question submitted to the Business Assessment Center for assessment. This was the first time the BAC was used for the written evaluation.
Use of Results for Program Improvement	Generally it was found students in ACG 6875 showed improvement in their writing in the final exam in the ACG 6875 class, relative to the mid-semester exam. However, after discussion it was determined additional guidance needed to be provided to the BAC to ensure the BAC evaluation of students was consistently applied and returned to the students in time to improve performance on the final. To ensure this is not a one-time event, no change will be made to the expectation for the coming year.

ASSESSMENT PLAN
PhD Program in Accounting
2008-09

Degree: PhD in Business Administration with emphasis in Accounting		CIP Code:
Program Mission Statement: The USF School of Accountancy provides quality undergraduate, Master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession.		
Graduates of this program will be able to demonstrate the following:		
Outcome 1		
Outcome	Upon completion of the Ph.D. program students will have acquired in-depth knowledge of their area of specialization.	
Methods of Assessment	<p>The knowledge associated with the student's area of specialization is being measured with comprehensive exams that are developed by the concerned seminar professors and graded by two faculty members.</p> <p>The comprehensive exam is divided into two parts – written and oral. For the written exam each PhD student receives comprehensive exam questions in accountancy and the student's major area of study. Each exam question is graded by two professors. The oral examination is conducted by at least two members of the School of Accountancy (SOA) doctoral program committee and may include additional members who represent either the student's major area of study, an area on which the student performed poorly on the written comprehensive examination, or both.</p>	
Measures/Levels of Expectation	All students will be competent in their area of specialization. On the comprehensive exam a score of two (2.0) is the minimum passing score for any individual question; however, we expect the students' overall performance to be above a minimal level. As such, an average score of 2.5 will be considered an automatic passing grade (assuming the student has passed all individual questions). A grading rubric will be employed.	
Assessment Results	In 2008 three students took comprehensive exams. All three students scored greater than 2.0 on each individual question and all three students had average scores in excess of 2.5 (2.69, 2.70 and 3.01)	
Use of Results for Program Improvement	A rubric has been developed to help standardize the grading of the comprehensive exam. That rubric will be utilized for the first time in 2009.	
Outcome 2		
Outcome	Upon completion of the Ph.D. program students will have developed their research skills to enable them to make significant contributions to the discipline's literature.	
Methods of Assessment	The research and statistics skills are being measured through the student's first year research paper, comprehensive exams and the dissertation defense. The student's first year research paper and the dissertation defense measure the student's ability to conduct original, independent research. Students are required to present their first-year paper at a SOA research workshop and are encouraged to submit the paper to an academic conference.	
Measures/Levels of Expectation	All students are judged to be competent in research.	
	First Year Paper—Each student is required to complete a research study begun in the Accounting Information Systems Seminar, the Experimental Design Seminar, or other seminar and write a working paper for the study during the student's first summer in the Ph.D. program. The working paper is to be presented at a SOA	

	<p>workshop during the fall semester of the student's second year.</p> <p>Dissertation Defense—Each PhD student has a dissertation committee composed of at least one chair (SOA faculty member) and three other members (two SOA faculty members and one outside member). Throughout the dissertation process the committee will assess the strengths and weaknesses of the research and provide feedback to the student on areas needing improvement.</p> <p>Comprehensive Exam—The comprehensive exam is divided into two parts – written and oral. For the written exam each PhD student receives comprehensive exam questions in accountancy and the student's major area of study. Each exam question is graded by two professors. The oral examination is conducted by at least two members of the School of Accountancy (SOA) doctoral program committee and may include additional members who represent either the student's major area of study, an area on which the student performed poorly on the written comprehensive examination, or both.</p>
Assessment Results	<p>First year paper—Three PhD students completed first year papers in 2008 and presented their papers at SOA research workshops where they received comments on how to improve their papers. The papers were presented on 9/5/08, 10/31/08 and 11/7/08</p> <p>Dissertation defense—Two students successfully defended their dissertations in 2008. All defenses are chaired by an impartial outside research professor. The defense dates were 5/7/08 and 7/10/08.</p> <p>Comprehensive exams—In 2008 three students took comprehensive exams. All three students scored greater than 2.0 on each individual question and all three students had average scores in excess of 2.5 (2.69, 2.70 and 3.01).</p>
Use of Results for Program Improvement	<p>Prior to the end of 2009 a more formal process will be developed for ensuring that the first year paper meets the PhD program's objective relative to the first year paper.</p> <p>A rubric has been developed to help standardize the grading of the comprehensive exam. That rubric will be utilized for the first time in 2009.</p>
Outcome 3	
Outcome	Upon completion of the Ph.D. program students will have developed their teaching skills appropriate for higher education.
Methods of Assessment	Successful completion of USF's Center for Teaching Excellence classes as certified by the center. Additionally, students are required to enroll in a one-credit teaching seminar developed by the School of Accountancy. As part of the seminar, the student team-teaches with a professor and is evaluated by the professor. Further evaluation is conducted by faculty observing the doctoral student in the classes the doctoral student is required to teach during his/her tenure at USF.
Measures/Levels of Expectation	<p>All students will be judged competent in teaching.</p> <ol style="list-style-type: none"> 1. Students must complete CTE classes as defined by the COB PhD Committee. 2. All objectives of the SOA Teaching Seminar will be completed as demonstrated by submission of required forms and paperwork. 3. In line with expectations of SOA faculty, students are expected to receive a 5 or better on the grading rubric completed by observing professor.

Assessment Results	<p>In 2008 one student completed the SOA teaching seminar, which incorporates the required CTE classes. The student completed all objectives of the teaching seminar, submitted the required paperwork. (Paperwork is placed in students' personnel file.)</p> <p>Three students were observed while they were teaching their courses. One was observed subsequent to development of the grading rubric. That student received an average of 6.4 on the grading rubric.</p>
Use of Results for Program Improvement	<p>During 2009 attention is focused on outcomes 1 and 3. Since objectives are being achieved with outcome 3, consideration of program improvement is not being considered at this time. (We believe our limited resources are better spent on outcomes 1 and 2.)</p>

Outcome 4	
Outcome	<p>Upon completion of the Ph.D. program students will have authored a dissertation showing significant ability to make independent intellectual contributions to a specific field of knowledge.</p>
Methods of Assessment	<p>Students must pass pre-dissertation proposal defenses, a dissertation proposal defense, and a final dissertation defense.</p>
Measures/Levels of Expectation	<p>All students completing the program are judged to be competent in planning and completing a research project.</p> <p>Dissertation Defense—Each PhD student has a dissertation committee composed of at least one chair (SOA faculty member) and three other members (two SOA faculty members and one outside member). Throughout the dissertation process the committee will assess the strengths and weaknesses of the research and provide feedback to the student on areas needing improvement.</p>
Assessment Results	<p>Two students successfully defended their dissertations in 2008. All defenses are chaired by an impartial outside research professor. The defense dates were 5/7/08 and 7/10/08.</p>
Use of Results for Program Improvement	<p>The PhD committee determined that this outcome and the method for assessment are so similar to outcome 2 that this outcome should be deleted.</p>

**ASSESSMENT PLAN
PhD Program in Accounting
2009-10**

Degree: Ph.D. in Business Administration with emphasis in Accounting

CIP Code: 52.0301

Program Mission Statement: The USF School of Accountancy (SOA) provides quality undergraduate, master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

The Ph.D. program with a specialization in Accounting prepares graduates for academic positions at colleges and universities at which research is a key element of a successful career. The program creates an environment for intellectual growth as students work closely with faculty in seminars, research projects, and other assignments designed to develop the skills necessary to engage in productive research on the complex issues that characterize the global financial environment. The program also emphasizes the development of effective teaching and platform skills via coursework, mentoring, and supervised classroom experiences.

Graduates of this program will be able to demonstrate the following:

Outcome 1

Outcome	Upon completion of the Ph.D. program students will demonstrate in-depth knowledge of their area of specialization. This outcome aligns with AACSB Assurance of Learning Standard 21, which addresses assurance of learning for doctoral programs in business, as well as with accounting accreditation standards 43 and 44.
Methods of Assessment	<p>The knowledge associated with the student's area of specialization is measured via comprehensive exams that are developed by the concerned seminar professors and graded by two faculty members.</p> <p>The comprehensive exam is divided into two parts: written and oral. For the written exam each Ph.D. student receives comprehensive exam questions in accountancy and the student's specialty area of study. Each exam question is scored by two professors on a scale of 0-4 for which 0 = failure/unacceptable and 4 = outstanding. If there is a variation of more than 2 points between raters, a third faculty member will read the question and the three faculty will develop a consensus rating.</p> <p>The oral examination is conducted by at least two members of the School of Accountancy (SOA) doctoral program committee and may include additional members who represent either the student's major area of study, an area on which the student performed poorly on the written comprehensive examination, or both. The oral segment of the comprehensive exam is pass/fail.</p> <p>After completion of the oral segment, faculty discuss the student's performance and develop a consensus rating. As part of its ongoing quality improvement process, the SOA will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.</p>
Measures/Levels of Expectation	<p>The expectation is that all students will be competent in their area of specialization. On the comprehensive exam a score of two (2.0) is the minimum passing score for any individual question; however, we expect the students' overall score to be above a minimal level. As such, an average score of 2.5 will be considered an automatic passing grade (assuming the student has passed all individual questions). A scoring rubric will be employed.</p> <p>The expectation is that all students will pass the oral exam.</p>
Assessment Results	Comprehensive exams— In 2009, three students took comprehensive exams. Two students scored above the minimum requirements on all parts of the exam the first time. The third student retook comprehensive exams and was passed by the committee.
Use of Results for Program Improvement	In 2009 as part of the SOA's quality improvement process, doctoral program faculty reviewed the template developed for use in evaluating student responses on the comprehensive exam. Due to numerous faculty changes the rubric was again reviewed and affirmed during the 2010 quality improvement process with the intent that the rubric

	be utilized for the first time in fall 2011. (Currently, no students are scheduled to take comprehensive exams in the 2010-11 academic year.)
Outcome 2	
Outcome	Upon completion of the Ph.D. program students will demonstrate research skills that will enable them to make significant contributions to the discipline's literature. This outcome aligns with AACSB Standard 21, which addresses assurance of learning for doctoral programs in business, as well as with accounting accreditation standards 43 and 44.
Methods of Assessment	<p>Research and statistics skills/competencies are measured at three points in the program: the student's first year research paper, comprehensive exams and the dissertation defense; the student's first year research paper and the dissertation defense measure the student's ability to conduct original, independent research.</p> <p>First Year Paper—Each student is required to complete a research study begun in the Accounting Information Systems Seminar, the Experimental Design Seminar, or other seminar and to write a working paper for the study during the student's first summer in the Ph.D. program. The seminar professor, program director, and Director of the SOA read the paper and make suggestions for improvement. The paper is assessed on a pass/fail basis and must receive a pass before it is presented to the program faculty. The working paper is presented to SOA faculty at a workshop during the fall semester of the student's second year; students are encouraged to submit the paper to an academic conference. As part of its ongoing quality improvement process, the SOA will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.</p> <p>Comprehensive Exam—As described in outcome 1, above, the comprehensive exam is divided into two parts, written and oral. For the written exam each Ph.D. student receives comprehensive exam questions in accountancy and the student's specialty area of study. Each exam question is graded by two professors on a scale of 0-4 for which 0 = failure/unacceptable and 4 = outstanding. If there is a variation of more than 2 points between raters, a third faculty member will read the question and the three faculty will develop a consensus rating.</p> <p>Dissertation Defense—Each Ph.D. student has a dissertation committee composed of at least one chair (SOA faculty member) and three other members (two SOA faculty members and one outside member). Throughout the dissertation process the committee assesses the strengths and weaknesses of the research and provides feedback to the student on areas needing improvement. The dissertation defense is graded on a pass/fail basis. At the completion of the defense, faculty discuss the student's performance and develop a consensus rating of pass or fail.</p>
Measures/Levels of Expectation	The expectation is that all students will be judged to be competent in research by achieving a 'pass' on the first year paper and dissertation defense and a minimum of 2.5 overall score on the comprehensive examination.
Assessment Results	<p>First year paper—One Ph.D. student completed the first year paper in 2009-2010 and presented it at an SOA research workshop at which they received additional comments on how to improve the paper. The paper was presented on 11/20/09; and received a score of 'pass'.</p> <p>Dissertation defense—Two students successfully defended their dissertations in 2009. All defenses are chaired by an impartial outside research professor. The defense dates were 3/31/09 and 7/9/09.</p> <p>Comprehensive exams— In 2009-2010, three students took comprehensive exams. Two students scored above the minimum requirements on all parts of the exam the first time. The third student retook comprehensive exams and was passed by the committee.</p>

Use of Results for Program Improvement	<p>In 2010 as part of the SOA's quality improvement process, doctoral program faculty determined that the first year paper would be evaluated by committee members on a pass/fail basis. A rubric for evaluating the first year paper will be developed for implementation in fall 2010.</p> <p>In 2009 as part of the SOA's quality improvement process, doctoral program faculty reviewed the template developed for use in evaluating student responses on the comprehensive exam. Due to numerous faculty changes the rubric was again reviewed and affirmed during the 2010 quality improvement process with the intent that the rubric be utilized for the first time in fall 2011. (Currently, no students are scheduled to take comprehensive exams in the 2010-11 academic year.)</p>
Outcome 3	
Outcome	Students will demonstrate teaching skills appropriate for higher education. This outcome aligns with AACSB Assurance of Learning Standard 21, which addresses assurance of learning for doctoral programs, as well as accounting accreditation standard 45.
Methods of Assessment	<p>Doctoral students demonstrate teaching skills appropriate to higher education via (1) successful completion of USF's Center for Teaching Excellence classes as certified by the center and (2) completing a one-credit teaching seminar developed by the School of Accountancy and (3) evaluation of teaching skills by SOA faculty.</p> <p>As part of the seminar, the student team-teaches with a professor and is evaluated by the professor. Further evaluation is conducted by faculty observing the doctoral student in the classes the doctoral student is required to teach during his/her tenure at USF.</p> <p>The student's competence in teaching is assessed by faculty team teachers and an observer using a modified version of the approved university teacher evaluation form.</p>
Measures/Levels of Expectation	<p>The expectation is that all students will be judged competent in teaching:</p> <ol style="list-style-type: none"> 1. Students must present evidence of completion of required CTE classes as defined by the college's Doctoral Programs Committee 2. Achievement of the objectives of the SOA teaching seminar is demonstrated by completion and submission of required forms and other materials 3. In line with expectations of SOA faculty, students are expected to receive a score of 5 or better on the 7 point teaching evaluation form
Assessment Results	<p>In 2009 one student completed the SOA teaching seminar, which incorporates the required CTE classes. The student completed all objectives of the teaching seminar, submitted the required paperwork. (Paperwork is placed in students' personnel file.)</p> <p>Five students were observed while they were teaching their courses. For four of the student observations the grading rubric was used. Each student received an average of over 6.0 on the grading rubric. The student observed without the rubric was graded between good and strong, which is comparable to between 5 and 6 on the grading rubric.</p>
Use of Results for Program Improvement	Since objectives are being achieved with outcome 3, program improvement is not being considered at this time. (We believe our limited resources are better spent on outcomes 1 and 2.)

Outcome 4	
Outcome	Upon completion of the Ph.D. program students will have authored a dissertation showing significant ability to make independent intellectual contributions to a specific field of knowledge. This outcome aligns with AACSB Standard 21, which addresses assurance of learning for doctoral programs in business, as well as with accounting accreditation standards 43 and 44.
Methods of Assessment	<p>Students are assessed at three points in the process and must achieve a 'pass' on each before advancing to the next: a pre-dissertation proposal defenses, a dissertation proposal defense, and a final dissertation defense. Each Ph.D. student has a dissertation committee composed of at least one chair (SOA faculty member) and three other members (two SOA faculty members and one outside member). Throughout the dissertation process the committee will assess the strengths and weaknesses of the research and provide feedback to the student on areas needing improvement.</p> <p>The process begins with a <u>pre-proposal defense</u> during which the student presents her/his tentative proposal to the entire SOA faculty and faculty provide suggestions for improvement. Faculty then discuss the pre-proposal and reach a consensus of pass or fail/resubmit.</p> <p>Once the pre-proposal has received a pass, the student makes suggested revisions and presents the proposal to the entire SOA faculty. After faculty discussion, faculty not serving on the student's committee leave and the student's committee remains to vote on the proposal; a majority of the committee must agree for the student to receive a pass on the <u>proposal defense</u>.</p> <p>The final step in the process is the formal <u>dissertation defense</u> to which all SOA and COB faculty are invited. After the presentation and discussion, faculty not serving on the student's committee leave and the student's committee remains to vote on the dissertation defense. A majority of the committee must agree for the student to receive a pass on the dissertation defense.</p>
Measures/Levels of Expectation	It is expected that all students completing the program will be judged to be competent in <u>planning and completing a research project</u> .
Assessment Results	Outcome 4 was deleted in accordance with the recommendation of last year's committee.
Use of Results for Program Improvement	

**ASSESSMENT PLAN
PhD Program in Accounting
2010-2011**

Degree: Ph.D. in Business Administration with emphasis in Accounting | **CIP Code:** 52.0301

Program Mission Statement: The USF School of Accountancy (SOA) provides quality undergraduate, master, and doctoral education delivered by caring faculty, creates and disseminates knowledge that advances the practice of accounting, and serves the community and profession. The SOA holds separate accreditation from the Association to Advance Collegiate Schools of Business (AACSB) in recognition of the program's high quality and continuous improvement efforts.

The Ph.D. program with a specialization in Accounting prepares graduates for academic positions at colleges and universities at which research is a key element of a successful career. The program creates an environment for intellectual growth as students work closely with faculty in seminars, research projects, and other assignments designed to develop the skills necessary to engage in productive research on the complex issues that characterize the global financial environment. The program also emphasizes the development of effective teaching and platform skills via coursework, mentoring, and supervised classroom experiences.

Graduates of this program will be able to demonstrate the following:

Outcome 1

Outcome	Upon completion of the Ph.D. program students will demonstrate in-depth knowledge of their area of specialization. This outcome aligns with AACSB Assurance of Learning Standard 21, which addresses assurance of learning for doctoral programs in business, as well as with accounting accreditation standards 43 and 44.
Methods of Assessment	<p>The knowledge associated with the student's area of specialization is measured via comprehensive exams that are developed by the concerned seminar professors and graded by two faculty members.</p> <p>The comprehensive exam is divided into two parts: written and oral. For the written exam each Ph.D. student receives comprehensive exam questions in accountancy and the student's specialty area of study. Each exam question is scored by two professors on a scale of 0-4 for which 0 = failure/unacceptable and 4 = outstanding. If there is a variation of more than 2 points between raters, a third faculty member will read the question and the three faculty will develop a consensus rating.</p> <p>The oral examination is conducted by at least two members of the School of Accountancy (SOA) doctoral program committee and may include additional members who represent either the student's major area of study, an area on which the student performed poorly on the written comprehensive examination, or both. The oral segment of the comprehensive exam is pass/fail.</p> <p>After completion of the oral segment, faculty discuss the student's performance and develop a consensus rating. As part of its ongoing quality improvement process, the SOA will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability.</p>
Measures/Levels of Expectation	<p>The expectation is that all students will be competent in their area of specialization. On the comprehensive exam a score of two (2.0) is the minimum passing score for any individual question; however, we expect the students' overall score to be above a minimal level. As such, an average score of 2.5 will be considered an automatic passing grade (assuming the student has passed all individual questions). A scoring rubric will be employed.</p> <p>The expectation is that all students will pass the oral exam.</p>
Assessment Results	No PhD students were eligible to sit for comprehensive exams in 2010-2011.

Use of Results for Program Improvement	
Outcome 2	
Outcome	Upon completion of the Ph.D. program students will demonstrate research skills that will enable them to make significant contributions to the discipline's literature. This outcome aligns with AACSB Standard 21, which addresses assurance of learning for doctoral programs in business, as well as with accounting accreditation standards 43 and 44.
Methods of Assessment	<p>Research and statistics skills/competencies are measured at three points in the program: the student's first year research paper, comprehensive exams and the dissertation defense; the student's first year research paper and the dissertation defense measure the student's ability to conduct original, independent research.</p> <p>First Year Paper—Each student is required to complete a research study begun in the Accounting Information Systems Seminar, the Experimental Design Seminar, or other seminar and to write a working paper for the study during the student's first summer in the Ph.D. program. The seminar professor reads the paper and makes suggestions for improvement. Once assessed acceptable by the seminar professor the paper is presented at a SOA workshop during the fall semester of the student's second year; students are also encouraged to submit the paper to an academic conference. The members of the SOA PhD committee assess the first year paper on a pass/fail basis.</p> <p>Comprehensive Exam—As described in outcome 1, above, the comprehensive exam is divided into two parts, written and oral. For the written exam each Ph.D. student receives comprehensive exam questions in accountancy and the student's specialty area of study. Each exam question is graded by two professors on a scale of 0-4 for which 0 = failure/unacceptable and 4 = outstanding; a grading rubric has been developed and will be used beginning in 2010. If there is a variation of more than 2 points between raters, a third faculty member will read the question and the three faculty will develop a consensus rating.</p> <p>Dissertation Defense—Each Ph.D. student has a dissertation committee composed of at least one chair (SOA faculty member) and three other members (two SOA faculty members and one outside member). Throughout the dissertation process the committee assesses the strengths and weaknesses of the research and provides feedback to the student on areas needing improvement. The dissertation defense is graded on a pass/fail basis. At the completion of the defense, faculty discuss the student's performance and develop a consensus rating of pass or fail.</p>
Measures/Levels of Expectation	The expectation is that all students will be judged to be competent in research by achieving a 'pass' on the first year paper and dissertation defense and a minimum of 2.5 overall score on the comprehensive examination.
Assessment Results	<p>First year paper— Two Ph.D. students completed first year papers in 2010-2011 and presented them at SOA research workshops at which they received additional comments on how to improve the paper. The papers were presented on 9/24/10 and 11/5/10. Both papers received a score of 'pass' by the doctoral program committee.</p> <p>Dissertation defense— One student successfully defended her dissertations in 2010-2011. The defense was chaired by an impartial outside research professor. The defense date was 10/22/2010.</p> <p>Comprehensive exams— No PhD students were eligible to sit for comprehensive exams in 2010-2011.</p>

Use of Results for Program Improvement	The committee determined that the evaluation form for the 1 st year paper was insufficient, so a more complete rubric will be developed for the fall 2011 1 st year papers. The committee has instituted a requirement for a 2 nd year paper. However, no students will be affected by this requirement until the fall of 2012; therefore, the 2 nd year paper requirement will not be added to Outcome 2 until spring of 2012.
Outcome 3	
Outcome	Students will demonstrate teaching skills appropriate for higher education. This outcome aligns with AACSB Assurance of Learning Standard 21, which addresses assurance of learning for doctoral programs, as well as accounting accreditation standard 45.
Methods of Assessment	<p>Doctoral students demonstrate teaching skills appropriate to higher education via (1) successful completion of USF's Center for Teaching Excellence classes as certified by the center and (2) completing a one-credit teaching seminar developed by the School of Accountancy and (3) evaluation of teaching skills by SOA faculty.</p> <p>As part of the seminar, the student team-teaches with a professor and is evaluated by the professor. Further evaluation is conducted by faculty observing the doctoral student in the classes the doctoral student is required to teach during his/her tenure at USF.</p> <p>The student's competence in teaching is assessed by faculty team teachers and observers using a modified version of the approved university teacher evaluation form. If there is a variation of more than 2.0 among faculty, faculty will develop a consensus rating. As part of the SOA's ongoing quality improvement process the SOA will work with the Office of Institutional Effectiveness and Assessment to measure and monitor inter-rater reliability over time.</p>
Measures/Levels of Expectation	<p>The expectation is that all students will be judged competent in teaching:</p> <ol style="list-style-type: none"> 1. Students must present evidence of completion of required CTE classes as defined by the college's Doctoral Programs Committee 2. Achievement of the objectives of the SOA teaching seminar is demonstrated by completion and submission of required forms and other materials 3. In line with expectations of SOA faculty, students are expected to receive a score of 5 or better on the 7 point teaching evaluation form
Assessment Results	<p>In 2010 four students completed the SOA teaching seminar, which incorporates the required CTE classes. The students completed all objectives of the teaching seminar, and submitted the required paperwork. (Paperwork is placed in students' personnel file.)</p> <p>In 2010 five students were observed while they were teaching their courses for a total of seven class room observations. For the student observations the grading rubric was used. The students received an average of slightly over 6.0 on the grading rubric.</p>
Use of Results for Program Improvement	Since objectives are being achieved with outcome 3, of program improvement is not being considered at this time. (We believe our limited resources are better spent on outcomes 1 and 2.)