Innovation, Impact, and Engagement
The School of Accountancy in the Michael J. Coles College of Business (CCB) at Kennesaw State University (KSU) provides excellence in accounting education via innovation in our program offerings, impact on our various stakeholders, and significant engagement with the accounting and business professional communities. The School of Accountancy has a history of employing strategies and identifying outcomes that support innovation, impact, and engagement, and the strategic vision that has been developed and undertaken in the last five years continues the tradition of faculty-led entrepreneurial efforts to deliver accounting education that is impactful. This Continuous Improvement Review Report will discuss and analyze the situational context in which the KSU School of Accountancy operates (Section II), describe our strategic management process and development of our 2013-2018 School of Accountancy Strategic Plan (Section IV), provide detailed information on the participants in our school (Section V), discuss curricula management and degree offerings at all levels (Section VI), summarize our school’s academic and professional engagement (Section VII), discuss strategic plan progress and distinctive program offerings (Section VIII), and provide background information on a requested consultative review of a second location Bachelor of Business Administration-Accounting degree program that has recently been approved by the Board of Regents of the University System of Georgia (Section IX).

Described below are several examples of the School of Accountancy’s demonstrations of innovation, impact, and engagement in the past five years, focused on the continuing accounting accreditation standards of strategic management and innovation, participants, learning and teaching, and academic and professional engagement:

A. Innovation

• Innovations in Strategic Management
  o Revamped strategic planning and management process to include additional stakeholder categories
  o Developed and implemented 2013-2018 School of Accountancy Strategic Plan that supports and is in alignment with the strategic plans of the Coles College of Business, Kennesaw State University, and University System of Georgia
  o Identified near-term, mid-term, and long-term strategic outcomes in the strategic focus areas of students and academic programs, scholarship and research, professional engagement, and resources and financial strategies

• Innovations in Participants
  o Successfully recruited new accounting faculty members at the assistant professor and associate professor levels
  o Revised leadership structure of School of Accountancy
  o Improved school governance via revamped School of Accountancy Advisory Board
• Created Internal Audit Center Advisory Board
• Created new professional staff positions to serve academic programs and strategic initiatives

• **Innovations in Learning and Teaching**
  • Research-intensive Doctorate of Business Administration-Accounting degree program (DBA)
  • Revamped Master of Accounting curriculum and program delivery format beginning 2011
  • Revised BBA-Accounting curriculum
  • All Master of Accounting students participate in the innovative residential Accounting and Public Policy course held in Washington, DC

• **Innovations in Academic and Professional Engagement**
  • Customized Accounting and Auditing Forum conducted annually, providing continuing professional education to regional practice community
  • Customized Tax Forum every three years
  • Created KSU Financial Reporting Roundtable, a forum for chief financial reporting executives of the twenty largest public companies headquartered in Georgia

**B. Engagement**

• **Engagement in Strategic Management**
  • Strategically engage professionally qualified accounting faculty in academic programs at undergraduate and master’s levels

• **Engagement with Participants**
  • Revised CCB Faculty Workload Document allows all accounting faculty to contribute to the school and college missions in different ways that accentuate their unique capabilities and interests through a revised five workload track system
  • Adopted accounting Peer-Reviewed Journal (PRJ) quality rankings that are reflective of our mission and strategic goals
  • Beta Alpha Psi student chapter has received distinguished chapter status
  • Created KSU student chapter of National Association of Black Accountants, and chapter won regional Chapter of the Year award in 2010, 2011, and 2012
  • Provide significant professional development opportunities to both faculty and staff members via revenue programs and competitive grant funding

• **Engagement in Learning and Teaching**
  • Beginning fall 2014, the CCB Hughes Leadership and Career Program will provide a faculty career coach to entering undergraduate accounting majors

• **Engagement in Academic and Professional Communities**
  • In 2013, Dr. Dana Hermanson co-authored the publication of a study commissioned by The Center for Audit Quality (CAQ); the report is entitled *An Analysis of Alleged Auditor Deficiencies in SEC Fraud Investigations: 1998 – 2010* and examines auditor involvement in
fraudulent financial reporting cases cited in SEC enforcement actions issued from 1998-2010

- In 2013, Dr. Sridhar Ramamoorti was appointed to a three year term to the Standing Advisory Group (SAG) of the Public Company Accounting Oversight Board (PCAOB)
- Dr. Dana Hermanson recently served as co-chair of the Pathways Commission task force on Non-Traditional Doctoral Education
- School of Accountancy faculty members including Drs. Jennifer Schafer, Catherine Cleaveland, and Kathryn Epps have served in section and national leadership roles with the American Accounting Association

C. Impact

- **Impact in Strategic Management and Mission Alignment**
  - Dr. Dana Hermanson has served as Editor of *Accounting Horizons* and Associate Editor of *Current Issues in Auditing*
  - SOA faculty have served as editorial board members of numerous leading accounting publications, including *Auditing: A Journal of Practice & Theory, Behavioral Research in Accounting,* and *JATA*

- **Impact with Participants**
  - Conduct two distinct Career Fairs for accounting students each year—Annual Accounting Career Fair and Internal Audit Career Day and Recruitment Fair
  - Awarded increased scholarships and assistantships to accounting students, available from increasing levels of donations from accounting firms

- **Impact in Learning and Teaching**
  - Achieved Comprehensive Status in the Institute of Internal Auditors’ Internal Auditing Educational Partnership (IAEP), the first and only Georgia higher education institution to reach this status, and received $150,000 in grant funding to support this initiative
  - Undergraduate and graduate students are able to receive an IAEP certificate after completing global education requirements

- **Impact of Research**
  - Achieved continuous improvement over the five years in the BYU Accounting Research Rankings; in 2013 ranked number 58 out of over 700 universities over the last six years in all accounting research productivity; in 2012 ranked number 59; in 2011 ranked number 68; in 2010 ranked number 76; and in 2009 ranked number 84
  - In the BYU rankings, KSU is currently ranked #15 in the world for audit research productivity and ranked #25 in the world for accounting education research productivity
  - Dr. Kathryn Epps has been appointed to national leadership roles examining the issues of diversity and inclusion in the accounting profession, serving as the chair of research initiatives for the AICPA’s Women’s Initiatives Executive Committee and a researcher on the national Diversity Action Team of Financial Executives International
  - Dr. Divesh Sharma is ranked by BYU in the top ten in the world in the categories of overall auditing research and archival auditing research
  - Dr. Divesh Sharma is the recipient of numerous Best Manuscript and Best Reviewer awards at academic conferences