A. Historical, National, and Local Factors

Kennesaw State University (KSU) recently celebrated its 50th anniversary and is the third-largest institution in the University System of Georgia (USG); a public, comprehensive university with a variety of degree programs at the baccalaureate, masters, and doctoral level. KSU is located in Kennesaw, Georgia, one of metropolitan Atlanta's growing northwest suburban communities.

Established in 1963 as a junior college, KSU became a senior college in 1976, first offered graduate programs in 1985, and is currently one of 31 public colleges and universities within the USG. KSU’s remarkable growth has led to a Fall 2013 enrollment of 22,621 undergraduates and 2,008 graduate students (24,629 total students), including approximately 1,500 students from 130 foreign countries. University data show a student gender distribution of 59% female and 41% male, with 32% percent of the student population comprised of ethnic minorities. The student body is increasingly becoming more traditional with an average age of 25 (23 for undergraduates, 34 for graduate students). As of Academic Year 2012-2013, KSU employed 747 full-time and 609 part-time faculty members.

On November 1, 2013, the Georgia Board of Regents announced that Kennesaw State University and Southern Polytechnic State University would consolidate to form one institution, which will be named Kennesaw State University. The consolidation timeline calls for the approval of the plan to consolidate by the board of the Southern Association of Colleges and Schools (SACS) in December 2014, followed by Board of Regents approval of the new institution in January 2015. The consolidated institution is expected to become one of the 50th largest public universities in the country.

Coles College of Business

The Coles College of Business (CCB) was established as a separate academic unit within Kennesaw State University in 1980. Today, the Coles College of Business enrolls approximately 5,400 students and has 148 full-time faculty members. While the College’s undergraduate enrollment has experienced modest growth in the last five years, overall graduate enrollment has declined, primarily due to an increased emphasis on student quality.

The College is guided by its Mission Statement, which states:

The mission of the Coles College of Business (CCB) is to be the highest-value provider of business programs and talent in its markets. CCB will be highly respected in the academic and business communities by achieving national prominence in selected areas and benefiting business practice.
CCB will achieve its mission by continuing its responsive offerings of affordable, quality business degrees and customized executive education. Effective, committed teaching and integrated career preparation will result in outstanding graduates and graduation rates, supporting sustained regional economic growth. CCB will reinforce these efforts with entrepreneurial business engagement and with quality research focusing on relevant business issues and communicating findings in ways that impact management practice.

KSU School of Accountancy
The accounting program became active in 1980, which was the same time the College of Business was instituted. The Master of Accounting degree was launched in 1993. In 1994, the Coles College of Business was awarded its initial accreditation from AACSB, and in 2001, the Accounting program received separate AACSB accreditation. The KSU School of Accountancy was formed in 2008 in an effort to leverage the growth and identity of the program in the Atlanta marketplace.

B. Relative Advantages and Disadvantages in Reputation, Resources, Sponsors, and Supporters
The School of Accountancy maintains a very positive reputation advantage with regional recruiters in Big 4 accounting firms, large national firms such as Grant Thornton and BDO Seidman, regional accounting firms such as Gross Collins and Bennett Thrasher, and government and nonprofit agencies to meet their accounting hiring needs. The growing number of qualified applicants to our Master of Accounting program and DBA–Accounting program speaks to the strong reputation of our programs and their ability to prepare graduates for the workforce, future graduate studies, and/or academia. Our overall accounting faculty research rankings now surpass local competitors Georgia State University and Georgia Institute of Technology.

Kennesaw State University receives less state support than its public Research University competitors. The University of Georgia, Georgia State University, Georgia Institute of Technology, and Georgia Regents University receive more state support within the University System of Georgia than KSU. The primary impact this holds for the School of Accountancy is in faculty salary pressures. We have been fortunate to receive significant financial support from both the IIA and the IIA Atlanta Chapter to support our internal audit curriculum. Fundraising efforts have also provided significant financial support to high-quality undergraduate and graduate accounting students. Finally, the Master of Accounting program revenue alleviates some of the financial pressures through providing supplemental faculty professional development dollars and limited financial support to the school and college.

C. Internal, Environmental, or Competitive Forces Challenging the School’s Future
The future of the KSU School of Accountancy does not appear challenged, but a number of challenges exist that impede optimal execution of our mission:

- Limited Physical Facilities – We are at capacity in terms of faculty offices, meeting space, classroom utilization, and the school has inadequate classroom and educational facilities for a high quality graduate program
(competing graduate accounting programs provide a significantly higher quality of program space)

- Faculty Salaries – Nationally faculty salaries for tenured-track faculty members have risen far beyond the budgetary allocations that are provided to the School of Accountancy; the inability to provide competitive salaries will impact recruitment and retention of accounting faculty
- SPSU Consolidation – The consolidation provides a challenge in managing the market’s perception of KSU accounting degree offerings
- Competing Programs – The high number of high-quality accounting programs in the southeast region will continue to make recruiting the most qualified accounting students a challenge

D. Opportunities Existing for Enhancing School’s Degree Offerings

In 2013, Kennesaw State University decided to expand its degree program offerings at its Paulding County instructional site facility. Additional information regarding the accounting degree offering at the Paulding County can be found in section IX of this report. Also, because of the expansion of degree program offerings at KSU as part of the consolidation with Southern Polytechnic State University, additional opportunities exist to provide the Internal Auditing Educational Program (IAEP) curriculum to graduate students in areas such as engineering and information security and assurance.

E. Degree Programs and Graduates

Degree Programs Included in Accreditation Review (with degrees awarded in FY 2013: Summer 2012, Fall 2012, Spring 2013 – latest available)

- BBA in Accounting (200)
- Master of Accounting (59)
- DBA -- Accounting (4)

F. Professional Certification Requirements

Students that complete the BBA-Accounting program often go directly into a graduate accounting program to complete the 150 hours necessary for CPA certification in the state of Georgia. In addition to the CPA certification, our programs provide the foundation for students to pursue other professional certifications, such as CIA, CMA, and CFE. The Master of Accounting program allows students to select professional certification preparation materials for one of the following professional certifications: Certified Public Accountant (CPA), Certified Management Accountant (CMA), Certified Internal Auditor (CIA), Certified Fraud Examiners (CFE), Certified Information Systems Auditor (CISA).

BBA-Accounting students complete the global Internal Audit curriculum requirements through the completion of the required accounting curriculum and specific elective courses. MAcc students in the Financial Reporting and Auditing specialization complete the global Internal Audit curriculum requirements. The completion of the global internal audit curriculum will prepare students for the Certified Internal Auditor certification.