A. Students

Enrollment Trends
KSU experienced incredible growth in the late 1990s/early 2000s due to numerous factors including location, the HOPE scholarship, and campus housing. Early in this decade, KSU undergraduate enrollments continued growing at annual rates of four to six percent only to flatten the last two years, mirroring state, regional, and national trends. The School of Accountancy had a steady increase in student enrollment 2009-2011, and has sustained enrollment in 2012-2013. This has occurred despite higher entry standards into the Coles College of Business and the increased standards for accounting students. The following tables show enrollments and degrees conferred for accounting undergraduate programs from FY 2009 to FY 2013.

Accounting Undergraduate Enrollment

<table>
<thead>
<tr>
<th>BBA Enrollment</th>
<th>Fall 2009</th>
<th>Fall 2010</th>
<th>Fall 2011</th>
<th>Fall 2012</th>
<th>Fall 2013</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>935</td>
<td>970</td>
<td>997</td>
<td>968</td>
<td>947</td>
<td>0.8%</td>
</tr>
</tbody>
</table>

Accounting Undergraduate Degrees

<table>
<thead>
<tr>
<th>BBA Degrees</th>
<th>FY 09</th>
<th>FY 10</th>
<th>FY 11</th>
<th>FY 12</th>
<th>FY 13</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>176</td>
<td>194</td>
<td>221</td>
<td>222</td>
<td>200</td>
<td>13.6%</td>
</tr>
</tbody>
</table>

On the other hand, the Master of Accounting graduate program experienced a significant enrollment change in Fall 2011. Fall 2011 was the first year of the new one-year cohort program. The Fall 2011 enrollment may appear to be a significant decrease in applicants from Fall 2010, but is actually a reduction due to increased selectivity and quality. Since the onset of the one-year program in Fall 2011, the MAcc program has maintained cohort enrollment between 55-70 students each year. The KSU MAcc program has only one time of entrance (fall semester), rather than three times as previously offered. Finally, the DBA—Accounting enrollment has grown at a steady-state enrollment, starting 3-6 accounting students to the DBA cohort each year. The following tables show graduate enrollment and degrees conferred since our last review.

Accounting Graduate Enrollment by Program

<table>
<thead>
<tr>
<th>Graduate Enrollment</th>
<th>Fall 2009</th>
<th>Fall 2010</th>
<th>Fall 2011</th>
<th>Fall 2012</th>
<th>Fall 2013</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>MAcc</td>
<td>171</td>
<td>121</td>
<td>71</td>
<td>68</td>
<td>62</td>
<td>-63.74%</td>
</tr>
<tr>
<td>DBA - Accounting</td>
<td>3</td>
<td>9</td>
<td>13</td>
<td>14</td>
<td>17</td>
<td>466.67%</td>
</tr>
<tr>
<td>Total</td>
<td>174</td>
<td>130</td>
<td>84</td>
<td>82</td>
<td>79</td>
<td>-54.60%</td>
</tr>
</tbody>
</table>

Accounting Graduate Degrees Conferred
### Degrees Conferred

<table>
<thead>
<tr>
<th>Degrees Conferred</th>
<th>FY 09</th>
<th>FY 10</th>
<th>FY 11</th>
<th>FY 12</th>
<th>FY 13</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>MACC</td>
<td>70</td>
<td>69</td>
<td>74</td>
<td>43</td>
<td>59</td>
<td>-15.71%</td>
</tr>
<tr>
<td>DBA - Accounting</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>70</td>
<td>69</td>
<td>74</td>
<td>46</td>
<td>62</td>
<td>-11.43%</td>
</tr>
</tbody>
</table>

**Diversity**

For the most part, diversity in CCB mirrors KSU. Minority enrollment at KSU has grown steadily, resulting in over 32% of the student body identified as minorities. Seventeen percent of the student body is black and another seven percent is Hispanic. Every CCB undergraduate program, including accounting, has black enrollment of at least 14% and Hispanic enrollment from five to eight percent. While KSU as a whole is 59% female, CCB is almost the mirror image at 57% male. CCB graduate programs are also 57% male and are over 25% minorities.

**Admission Criteria**

The overall quality of our students is on the rise due to higher selectivity. Undergraduate students are formally admitted to Coles College of Business after completing eight “lower division” core courses. During our last review, the “gate” for students to be admitted was a GPA of 2.875 for those courses. As we attempted to both improve the quality and temper the growth of our undergraduate programs, we raised the GPA gate to 3.0. Enrollment continues to grow, but at a more measured rate while we increase the quality of our students and graduates. Accounting majors are required to receive a B or better in both financial and managerial accounting principles, before they are eligible to enroll in Intermediate Accounting I and Concepts of Federal Taxation. Increasing the grade requirement from a C to a B has increased the quality of students eligible to be undergraduate accounting majors.

Selectivity has also led to higher quality students in our MAcc program. The MAcc Admissions Committee now reviews applications more thoroughly, and the following admission material requirements: undergraduate GPA, GMAT, resume/experience, writing sample, and interviews/personal contact with over 70% of applicants. This overall review process has increased the quality of the students, having increased the overall graduation rate to over 90% over the past three years.

**Student Support Services**

Coles College of Business continues to improve student support services on a number of fronts:

- **Advising**: Prior to our last review, we initiated dedicated advising by hiring four full-time advisors, augmented by a small cadre of faculty. In 2013, we hired a fifth full-time advisor, increasing our advising capacity by 25%.
- **Career Services**: KSU Career Services provided Coles College of Business with a dedicated undergraduate experiential education coordinator. The coordinator has done a great job of publicizing and stimulating interest for experiential education opportunities, particularly through her newsletter, the “Coles Chronicle”.
- **New Initiatives**: The Coles College of Business developed the co-curricular Hughes Leadership and Career Program, required for all business undergraduates to better prepare them for careers in business. A faculty member was chosen to lead the program and an assistant director and five career coaches were hired. We
have also created the CCB Scholars Program, an integrated, experiential program for our best students to set them on a higher career trajectory.

The KSU School of Accountancy has implemented additional student support services through the creation of a premium graduate accounting program:

- **Career Planning:** The MAcc program includes a professional certification preparation course as part of the program. Each year we contract with a nationally known CPA preparation company. This process ensures that all graduate accounting students have access to CPA exam preparation course. Additionally, the company will provide career and certification planning information to both the graduate and undergraduate accounting students at KSU.

- **New Initiative:** The KSU MAcc Ambassador program is a recently developed program, which provides MAcc students with assistantship opportunities. The KSU MAcc Ambassador will promote the MAcc program and also serve as a resource for undergraduate students who seek guidance regarding graduate school.

- **Student Conference Opportunities:** The KSU MAcc program and IIA grant funding have increased the funds available to send graduate and undergraduate students to student conferences around the country. Some of the conferences students have been able to attending include: IAEP Student Conference and Case Competition, IMA Student Leadership Conference, NABA Southern Regional Conference, and NABA Annual Conference.

### B. Faculty Management and Support

The School of Accountancy document entitled the *Statement of Philosophy and Guidelines for Faculty Performance, Planning, And Evaluation* articulates the faculty management policies for the School of Accountancy. The last major update of this document took place during AY 2012-2013 (approved by SOA faculty, September 2013), while the new AACSB standards were under review and approved. Efforts were made to capture important elements of the new standards, such as the new categories of faculty qualification. The complete document is available in the appendixes of this document. The document will be revisited in AY 2014-2015 to more comprehensively address the new AACSB Accounting standards. During the revisit of the document, a review of the approval accounting journal list will determine if any updates or modifications are warranted.

**Faculty Workload Options and Time Allocation**

School or Accountancy faculty are categorized as part of the Coles College of Business five workload tracks: Teaching-Focused, Balanced-Teaching, Balanced, Balanced-Research, and Research-Focused. The purpose of the track system is to manage faculty with a “portfolio approach” to maximize each individual faculty member’s strengths to better deliver on the Coles College of Business and School of Accountancy’s mission, strategy, and programs. The table below presents general guidelines to help faculty determine the percentage of their work effort that should be devoted to each area of emphasis.
Guidelines for Percentage of Time Spent on Teaching, Research and Creativity Activity, & Service for Each Workload Option

<table>
<thead>
<tr>
<th>Workload Track</th>
<th>Teaching – Focused</th>
<th>Balanced – Teaching</th>
<th>Balanced</th>
<th>Balanced-Research</th>
<th>Research-Focused</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>70</td>
<td>60</td>
<td>50</td>
<td>40</td>
<td>35</td>
</tr>
<tr>
<td>Scholarship</td>
<td>5</td>
<td>20</td>
<td>30</td>
<td>40</td>
<td>50</td>
</tr>
<tr>
<td>Service</td>
<td>25</td>
<td>20</td>
<td>20</td>
<td>20</td>
<td>15</td>
</tr>
</tbody>
</table>

The document specifies teaching loads and five-year rolling minimum research output requirements, consistent with the percentages above. The teaching load for the Teaching-Focused track is eight courses per Academic Year and the load reduces by one course per year as one moves one track to the right, culminating with a four-course AY teaching load for the Research-Focused track. Minimum research requirements increase accordingly as the individual moves from left to right in the table. Further discussion about these tracks and their relationship to Faculty Qualification is found in Section VII.

The teaching-focused track is limited to non-terminally degreed faculty. Each terminally-degreed faculty member, with the Director of the School of Accountancy, determines which of the remaining tracks best suits his/her talents and interests and also best meets the needs of the School. During each annual review cycle, the individual faculty member and the School’s Director jointly assess the faculty member’s progress toward meeting the research requirements of his/her track and discuss potential future workload track changes. In most cases, three years of performance evaluation are required prior to enacting a workload track change.

**Recruitment and Hiring**

The School of Accountancy proudly maintains a highly qualified faculty to achieve its mission. Faculty hiring is among its most critical strategic decisions. New faculty hiring opportunities arise either to replace a faculty member or through the allocation of new faculty funding. When such an opportunity arises, the Dean meets with the School’s Director to discuss how the new hire will need to contribute to the Coles College of business and School of Accountancy’s mission, strategy, and programs. Since the College workload track system allows us to manage our faculty with a portfolio approach, each potential hire can be different in how it addresses the needs of the College. For instance, if we determine a priority for additional capacity to support the DBA program, we would be looking for a faculty member with strong research and student mentoring skills.

Recruitment and hiring takes place at the School level. A search committee is assigned and “charged”. The committee advertises appropriately and School faculty members use their networks and professional societies to develop a diverse, quality pool of candidates. Recent efforts were made to identify viable candidate at the American Accounting Association Rookie Camp. Candidates for positions that require terminal degrees must have attained that degree from an AACSB-accredited institution. Through a series of application evaluations, phone interviews, and campus visits, the Director, based on the
recommendation of the search committee and input from other faculty, makes a hiring recommendation to the Dean. The Dean ensures that the candidate meets the strategic needs of the College and School before an offer is made.

**Faculty Resource Changes**
During this period of review, the School of Accountancy has received four expansion lines. These lines have been used to bring in both tenure-track and non-tenure track faculty members. One of the expansion lines was received as part of the initiative to expand the Paulding County Instructional Site degree program offerings. Other faculty changes were due to faculty leaving and retirement, but those have been minor.

**Faculty Development**
Each academic year, new faculty members at KSU participate in a university-sponsored three-day orientation program, and at the College level, the Dean hosts a luncheon for new faculty to meet administrators and other new faculty. At the School level, faculty mentors, formal and informal, are assigned to new faculty colleagues to assist them in acclimating to university life, as well as to provide research and teaching advice as appropriate.

Faculty members are strongly encouraged to engage in development opportunities that impact their research, teaching, and service interests. The College supports monthly meetings in which faculty present current research or teaching initiatives and receive feedback from their peers. A new Director of Research position was established in early 2014 to provide a more comprehensive faculty development program for research. KSU’s Center for Excellence in Teaching & Learning, (CETL) provides leadership, support and advocacy of initiatives designed to enhance learning through teaching and scholarship. The College initiated a Teaching and Learning Committee (TLC) in 2010 to provide pedagogical support to enhance student learning. The School of Accountancy Director or mentors will schedule class visits and provide constructive feedback to new and existing faculty members for faculty development.

The Coles College of Business support faculty handbook, “Nearly Everything You Need to Know to Succeed as a Support Faculty Member in the Coles College”, was updated at the start of AY 2013-14 to ensure our support faculty have the tools to best support our missions and programs. School of Accountancy leadership will schedule class visits and provide constructive feedback for part-time faculty development.

**Evaluation Process**
A formal assessment of faculty performance is conducted each year. Faculty members document their activities in teaching, scholarship, service, and administration in our Digital Measures (DM) system throughout the calendar year. In spring, the Director will ask faculty to make their final submissions in DM for the previous year and to establish their goals for the upcoming year. Based upon this information, the Digital Measures system will generate two documents for each faculty member: an Annual Review Document (ARD) presents the previous year’s activities; and a Faculty Performance Agreement (FPA) documents goals for the next year. Also included is the faculty member’s self-assessment of their performance in each of the areas. The Director and faculty member meet to discuss the ARD and FPA. Differences between the Director’s
assessment and the faculty member’s assessment are acknowledged and addressed. Following the review, each faculty member receives a letter outlining his or her accomplishments relative to expectations.

In addition to annual reviews, KSU mandates a number of evaluations. Tenure-track faculty and non-tenure track faculty require third-year reviews conducted by the School’s Tenure and Promotion (T&P), Director, and Dean. Tenure-track faculty must be reviewed for tenure by their sixth year. Non-tenure track faculty are reviewed for promotion by their sixth year. Post-Tenure Reviews are conducted every five years. Faculty should submit documentation for all required reviews according to University and College guidelines. In addition to that documentation, School of Accountancy faculty will include a summary table at the front of the teaching evaluation section of the binder. The summary is designed to facilitate the review process and must include a listing of all courses taught, including term, course name/number, number of students enrolled, number of evaluations completed, and mean instructor effectiveness rating.

**Faculty Sufficiency - Participating & Supporting**

In the School of Accountancy, participating faculty members delivered at least 90% of the School’s annual teaching. At the graduate and doctoral level, 100% of teaching was delivered by participating faculty members in academic year 2012-2013.

**Participating Faculty**

Participating faculty members actively engage in the activities of the School in matters beyond direct teaching responsibilities. Participating faculty members are considered long-term whether or not the appointment is full-time or part-time.

The School of Accountancy’s participating faculty are defined by the time requirements, and are expected to involve themselves through specific qualifying activities outlined in the Coles College of Business *Statement of Philosophy and Guidelines for Faculty Performance Planning, and Evaluation*. Those activities will be documented as part of the annual faculty evaluation process. The evaluations should document the participating faculty members’ efforts to:

1. Maintain their academic or professional qualification to teach.
2. Provide effective and continuously improving instruction.
3. Participate in the various non-class activities that impact student life such as ample office hours, student advising, and events of the college.
4. Participate in the faculty goal-setting and evaluation activities.
5. Participate equitably in the myriad shared internal service responsibilities needed to operate an effective academic organization.
6. Attend and participate in departmental and college meetings.

Classification of a faculty member as *participating* explicitly includes an expectation of the faculty member’s active participation in the life of the college and school. Once attained, it is expected that participating faculty members maintain that status. Failure of a faculty member to continually meet that expectation may result in the loss of participating status and should be considered when evaluating the continued employment.
Supporting Faculty
Supporting faculty members do not participate in the intellectual or operational life of the school beyond the direct performance of teaching responsibilities, and the appointment is ad hoc. The contribution of the supporting faculty is generally limited to classroom instruction. In accordance with the Coles College of Business, support faculty members are expected to:

1. Maintain their academic or professional qualifications to teach.
2. Provide effective instruction.
3. Complete all administrative paperwork associated with their class according to deadlines specified by their Department Chair or Director (including provision of class syllabus, attendance verification, reporting of grades, etc.)
4. Provide their Department Chair or Director with grade records upon completion of each term. These records should be sufficient to respond to any grade appeals.

C. Professional Staff

Administrative and professional staff member levels of the School of Accountancy have received significant development since the last review process. The new AACSB standards provide guidance on the importance of professional staff, and the School of Accountancy implemented changes based on the standards to assist in delivery of accounting programs and to provide an increased level of student services. At the time of the last review, the School had one administrative position that primarily provided faculty support. The KSU School of Accountancy has two new professional staff positions and an increased level of Administrative Specialist support, which align with the School’s mission. The changes and development of the professional staff are described below.

An increased level of administrative support was a critical step in working toward the School’s mission of becoming nationally recognized. The Administrative Specialist IV for the School of Accountancy is at an increased level of responsibilities. The position was reviewed within the School to determine what level of increased support would provide the greatest asset to School, and a higher level of event planning and management was incorporated into this position. Additional responsibilities include communicating with school alumni, drafting information for school publications, and organizing events for prospective and current students. The position now supports multiple high-level advisory boards and committees and communicates school information to multiple stakeholders, including members of the accounting professional community. Responsibilities include coordinating the events and schedule of the Financial Reporting Roundtable, Accounting and Auditing Forum, Tax Forum, School of Accountancy Honors Banquet, and other events held by the School of Accountancy. The position works closely with the Director of the School of Accountancy, the Associate Director of the School of Accountancy, the Assistant Director of Administration of the School of Accountancy, the MAcc Program Coordinator, chairs of various committees, Coles Marketing Director, members of the School of Accountancy Advisory Board, and other campus offices and external stakeholders in order to meet the strategic goals of the School. The development of this position takes place at a School level through an initial training with the Director and/or Assistant Director. Additional development takes place
at the College level through the Coles College of Business Staff Forum, which provides networking and educational opportunities.

The School of Accountancy has two new professional staff positions that provide support in the areas of graduate student admissions process, student services (undergraduate and graduate level), marketing and communication for the School, and external relationship building. The two positions are the Assistant Director of Administration and MAcc Program Coordinator. The resources for both positions are largely in part to the creation of the premium MAcc program; however, the professional staff roles have responsibilities with both undergraduate and graduate students. School of Accountancy professional staff members are able to and encouraged to participate in the Coles College of Business to network and receive education opportunities. The School provides professional staff with conference opportunities to received educational opportunities, external position training, networking with other business school staff professionals, and the opportunity to learn about position trends and insights.

The Assistant Director of Administration’s responsibilities include supervision of the Paulding County location of the BBA - Accounting program, including student admissions, course scheduling, and student advising; supervision of the Master of Accounting program, including direct supervision of the MAcc Program Coordinator in Graduate Admissions, faculty support, course scheduling, student advisement, and program event coordination; and, in accordance with the Kennesaw State University, College, and School strategic goals, the Assistant Director promotes the BBA - Accounting program and Master of Accounting program in an effort to make KSU more prominent in the nation and world. In addition to the day-to-day support, this person is also a link between the accounting profession and accounting students. This professional staff person also serves as a liaison for accounting firms and external stakeholders and accounting faculty members, which is critical for increasing the level of professional engagement between the School and the profession.

The MAcc Program Coordinator’s responsibilities include coordinating admissions, marketing and recruiting activities for the Coles College of Business Master of Accounting Program. This professional staff member is also a resource for KSU undergraduate accounting students who have questions regarding graduate accounting opportunities. This professional staff member supports efforts in multiple objectives outlined in the School’s strategic plan, including recruiting and retention of high performing accounting students, acting as a resource for students to increase preparedness, and increasing awareness surrounding the accounting programs.

The creation and modification of these positions have provided additional support to the School of Accountancy to maximize efforts on the School’s mission and objective outcomes. The positions were developed after researching nationally prominent accounting programs around the country. The proposed revised SOA Organization Chart is in the appendixes and will provide an outline of the faculty and staff reporting structure.