A. Student Academic and Professional Engagement

The School of Accountancy holds two accounting specific career fairs: the Accounting Career Fair and the Internal Audit Student Day. These career fairs provide opportunities for undergraduate and graduate students. In the past five years, the School of Accountancy has experienced an over 50% growth in experiential education opportunities for students. Such growth is consistent with our mission and supporting strategies to provide students with increased opportunities to increase their preparedness. Experiential education participation for the five-year period of this review is summarized in the table below.

<table>
<thead>
<tr>
<th></th>
<th>2009-2010</th>
<th>2010-2011</th>
<th>2011-2012</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Co-op</td>
<td>Internship</td>
<td>Total</td>
</tr>
<tr>
<td>Accounting</td>
<td>32</td>
<td>55</td>
<td>87</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2012-2013</th>
<th>2013-2014</th>
<th>Percent Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting</td>
<td>32</td>
<td>93</td>
<td>125</td>
</tr>
</tbody>
</table>

Active learning is not limited to co-ops and internships. We are determined to provide opportunities for student career development and business engagement through class projects and directed studies. A sampling of such recent opportunities is follows:

- Upper-level undergraduate accounting courses have guest lecturers who are members of the accounting profession;
- School of Accountancy networking opportunities for students include: SOA Honors Banquet and the MAcc Holiday Networking Event;
- Three active accounting student organizations, which have professional speakers at meetings;
- MAcc final presentation is delivered to an external review board of accounting professionals.

Our continued strategic efforts to increase professional engagement and student preparedness will result in continued opportunities for students and accounting professionals.

B. Faculty Qualifications and Engagement

The Coles College of Business updated the College’s Statement of Philosophy and Guidelines for Faculty, Performance, and Evaluation (hereafter called “workload document”) in May 2013 and incorporation the 2013 AACSB standards. Therefore, the
faculty-approved document captured the Faculty Qualification categories prescribed by the standards. The College workload document can be found in the Business CIR report.

Consistent with AACSB-Accounting standards, at least 90% of faculty members are expected to possess the academic preparations, intellectual contributions, and professional experiences to be considered qualified in one of the four faculty qualification categories.

The School of Accountancy maintains a faculty that is appropriate for achieving its mission. For Scholarly Academics (SA), Practice Academics (PA), Scholarly Practitioners (SP), and Instructional Practitioners (IP), the college performance standards which individual faculty are expected to meet to be considered “qualified” and a process for re-establishing lost qualification are described in an appendix.

**Faculty Deployment**

Tables 9-1 and 9-2 present the sufficiency, qualification, and deployment of the SOA faculty. Table 9-1 addresses the issue of sufficiency (participating versus supporting) and qualification (SA, PA, SP, IP) of our faculty. The following summaries provide the key findings of Table 9-1 for Academic Year 2013-2014.

**Summary of Faculty Sufficiency Using Student Credit Hours**

The following provides a summary of the percent of student credit hours taught by participating faculty in the School of Accountancy.

- In the **BBA-Accounting program**, 94% of the faculty is categorized as participating faculty members.
- In the **BBA-Accounting program**, 65% of the faculty is categorized as SA, 68% is categorized either as SA, PA, or SP, and 100% are categorized either as SA, PA, SP, or IP.
- In the **Master of Accounting program**, 100% of the faculty is categorized as participating faculty members.
- In the **Master of Accounting program**, 74% of the faculty is categorized as SA, 81% is categorized either as SA, PA, or SP, and 100% are categorized either as SA, PA, SP, or IP.
- In the **DBA-Accounting program**, 100% of the faculty is categorized as participating faculty members.
- In the **DBA-Accounting program**, 100% of the faculty is SA.

Please note that the following assumptions were made when calculating the “percentage of time devoted to mission” for Table 9-1:
1. Non-teaching administrators whose duties are primarily in Coles College of Business were assigned a percentage of 25%.
2. The School Director and Associate Director, who teach, are assigned 100%.
3. Administrators whose duties are exclusively with KSU are assigned a percentage of 0%. However, if they teach a class in School of Accountancy, they are assigned a percentage of 10% per class.
4. In accordance with our workload guidelines, administrators who entered their position qualified as SA (or AQ), remain classified as SA as long as they have maintained some level of intellectual contribution as an administrator.

**Summary of Faculty Qualification by Program**

Table 9-2 provides Faculty Qualification Status in Support of our various degree programs. Three versions of Table 9-2 are presented in the appendix of this report. The versions depict the data in the following ways:

1. The first version was calculated by using the “percent of time devoted to mission” for each faculty member who taught in that program during AY 2013-14.
2. The second version was calculated using the number of student credit hours taught in that program by each type of faculty member.
3. The third version was calculated by the number of courses (sections) taught in that program by each type of faculty member.

The following provides a summary of the findings from the three versions of Table 9-2:

- All three methods of calculating Faculty Deployment to our various programs show that our graduate programs are taught predominantly by SA faculty.
  - The **DBA** is taught exclusively (100%) by SA faculty.
  - The **MAcc** program has over 70% SA and over 80% SA or PA in all calculations.
- The **BBA-Accounting** program meets the new standard of over 40% SA in all three methods. The standard of over 60% SA+PA+SP is met when measuring by faculty percent of time devoted to mission.

**Faculty Deployment Implications**

The School of Accountancy deploys faculty in line with the school, college, and university missions. It is an imperative that our most accomplished research scholars staff our DBA program, and the Master of Accounting program is also predominantly staffed with SA faculty. However, as part of the strategic plan of the School, faculty resources are important to the development and teaching in all accounting academic programs. Consistent with the guidelines provided in the 2013 AACSB Accounting standards, the School of Accountancy and Coles College of Business will implement initiatives to adjust our deployment of faculty across the categories as needed during the initial three-year implementation period of the new standards, 2013-2016. These initiatives may include providing incentives for IP faculty members to engage in scholarly activities to qualify for SP status and for faculty members to enhance their professional engagement activities in order to qualify for PA status. The goal of the SOA is to fully satisfy the 60 percent threshold for SA + PA + SP at the end of the implementation period.