

**Unit Effectiveness Plan for 2001-2002**  
**Department(Unit): Accounting**  
**College (Division): Dean - College of Business Administration**

**Unit Mission or Purpose:**

The mission of the Department of Accounting is to: (1) discover and disseminate knowledge of accounting and the accounting profession and (2) provide service to the accounting profession, business community, and the general community.

**Articulation of how unit mission/purpose relates to University mission:**

The mission statement of the University and the mission statement of the College include commitments to achievement in research and student learning. The mission statement of the Department includes similar commitments to the creation of new knowledge and the dissemination of knowledge to students, colleagues, professionals, and the academic community. Hence, the mission of the Department is consonant with the institution.

<b>Intended outcome</b>	<b>Related Institutional Goal/Objective/Strategy</b>	<b>Action Steps</b>	<b>Method of Assessment (Who, What, When)</b>	<b>Results of Assessment</b>	<b>Proposed Changes and Recommendations for Improvement</b>	<b>Resources Needed for Proposed Changes</b>
Undergraduate Students  1. Upon completion of their Accounting Program undergraduate students will demonstrate a mastery of basic technical accounting knowledge.  2. Upon completion of their Accounting Program undergraduate students will demonstrate a mastery of basic audit processes and related procedures.  3. Upon completion of their Accounting Program	GOAL 1: UTA will provide an environment that fosters broad-based education as well as professional studies designed to facilitate successful careers, personal development, and community service.  Objective 1.1: To promote and sustain the excellence of undergraduate ...and graduate...programs that prepare students for careers and ...further...graduate studies.	To support outcome 1 the department has required the following technical accounting courses of all accounting majors: ACCT 3311, ACCT 3312, and ACCT 3315.  To support outcome 2 the department has required the following audit-related courses of all accounting majors: ACCT 3303 and ACCT 4318.  To support outcome 3 the department has required that all accounting majors complete the following	Each semester the Chair will conduct a survey of all graduates exploring attitudes, suggestions, and levels of satisfaction with the education received at UTA. Results will be documented in departmental records.  Upon release of the information by the State Board, the department Chair will compare the CPA exam passing rates for our graduates on all parts of the exam including accounting and reporting, financial accounting,	Survey results of the most recent mail-out to graduates receiving baccalaureate degrees indicate a continuing high level of satisfaction with the accounting program at UTA. The survey indicated that the quality of lower and upper division accounting courses was	A renewed emphasis on "Ethics" due to the recent happenings in the accounting community is needed and will be emphasized. A course on "Business Ethics" is currently being offered in UTA's Philosophy Department. This course will be strongly recommended to our accounting students. The	Curriculum improvements will not require additional resources but funds are needed to support modernization of computing resources. Approximately \$10,000 is needed each year to replace obsolete computers and software.  The accounting program is in

<p>undergraduate students will demonstrate a mastery of the Uniform Commercial Code.</p>		<p>business law courses: BUSA 3311 and BUSA 3312.</p>	<p>auditing, and business law to those of other schools. Compare to historical results by major areas of study.</p>	<p>excellent. Most agreed that the lower and upper division accounting courses were demanding and rigorous. During the spring 2002 semester the department had an external review and the Program Review Committee stated that the department had very high teaching quality, strong and up-to-date curriculum, and high student satisfaction.</p> <p>Recent pass rates for first-time candidates taken from data provided by the National Association of State Boards of Public Accountancy (NASBA) show that the UTA accounting</p>	<p>course can be counted as an advanced business elective.</p> <p>Continuing emphasis on maintaining a rigorous and demanding accounting program should lead to UTA's undergraduate accounting graduates continuing to excel on the CPA examination.</p>	<p>place to provide the tools for UTA's accounting students to successfully complete the CPA exam.</p>
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				undergraduates have improved significantly since the November 2000 examination. The following are results of the examinations taken during November 2001. Auditing results were: 40% (#3 in state behind UT Austin and Texas A & M). Business Law and Prof		
<p>Graduate Students</p> <p>4. Upon completion of their Accounting Program graduate students will demonstrate mastery of advanced technical accounting knowledge.</p> <p>5. Upon completion of their Accounting Program graduate students will demonstrate mastery of advanced audit processes and related procedures.</p>	<p>Goal 1: UTA will provide an environment that fosters broad-based education as well as professional studies designed to facilitate successful careers, personal development, and community service.</p> <p>Objective 1.1: To promote and sustain the excellence of undergraduate ...and graduate... programs that prepare students for careers and ...further...graduate studies.</p>	<p>To support outcome 4 the department has required the following advanced technical accounting courses of all graduate accounting students: ACCT 5311, ACCT 5312, ACCT 5314, ACCT 5319, ACCT 5321, and ACCT 5327.</p> <p>To support outcome 5 the department has required or strongly recommended the following advanced audit-related courses of all graduate accounting students: ACCT 5315, ACCT 5316, ACCT 5318,</p>	<p>Each semester the Chair will conduct a survey of all graduates exploring attitudes, suggestions, and levels of satisfaction with the education received at UTA. Results will be documented in departmental records.</p> <p>Upon release of the information by the State Board, the department Chair will compare the CPA exam passing rates for our graduates on all parts of the exam including accounting and reporting, financial accounting,</p>	<p>Survey results of the most recent mail-out to graduates receiving master's degrees indicate a continuing high level of satisfaction with the accounting program at UTA. The responding students agreed that the quality of graduate accounting courses was satisfactory, and they strongly</p>	<p>The Program Review Committee recommended that steps be taken to improve enrollment in the MS Taxation program or combine it with the MS Accounting program as a concentration area. A renewed emphasis on "Ethics" due to the recent happenings in the accounting community is needed and will be</p>	<p>Approximately \$7,000 for an advertising campaign for the Professional Program in Accounting and for student recruitment activities.</p>

		and ACCT 5353.	auditing, and business law) to those of other schools. Compare to historical results by major areas of study.	<p>agreed that the courses were demanding and rigorous. During spring 2002 the department had an external review and the Program Review Committee stated that the department had very high teaching quality, strong and up-to-date curriculum, and high student satisfaction.</p> <p>Recent pass rates for first-time candidates taken from data provided by the National Association of State Board of Accountancy (NASBA) show that the UTA accounting graduate students' rates have been consistent since the November 2000 examination. The</p>	<p>emphasized. The department's graduate committee will meet and decide whether to actively recruit more students in the MS Taxation or combine it with the MS Accounting program as a concentration. Continuing emphasis on the PPIA program and the marketability advantages of having a master's degree in accounting should lead to improvements in graduate students' performance on future CPA examinations.</p>	
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				<p>following are results of the examination taken during November 2001. Auditing: 40.9% (#7 in state); Business Law and Professional Responsibilities: 45.5% (#6 in state); Financial Accounting and Reporting: 52.2% (#3 i</p>		
<p>6. The Department of Accounting will maintain per capita faculty research (scholarship) productivity at its current level (or higher).</p>	<p>GOAL 4: UTA will support an environment conducive to basic and applied research and creative activity, and the acquisition, preservation, and dissemination of knowledge.</p> <p>Objective 4.1: To increase the University's commitment to research and creative activity.</p> <p>Objective 4.2: To increase the number of opportunities for faculty development.</p>	<p>To support outcome 6 the chair will assign reduced teaching loads to selected accounting faculty to encourage research output.</p> <p>Encourage faculty to seek grants in respective research areas.</p> <p>Travel funds will be allocated to faculty who are presenting papers at national and regional conferences.</p> <p>The Chair will encourage faculty participation in research activities and emphasize that these activities impact annual evaluations and merit</p>	<p>Each Fall semester, after the faculty have filed their activity reports the chair will summarize the number and quality of scholarly contributions.</p> <p>This evaluation will use data published in various accounting education journals to assess the quality of scholarly items.</p>	<p>The 2001-2002 activity reports were reviewed for data regarding research productivity to obtain a listing of scholarly production. This review focused on journal articles (accepted or published), books, proceedings, and presentations. Working papers and projects in progress were not counted. No deflation for co-authorship was</p>	<p>To improve the total output of scholarship, especially basic research, it is critical that the department hire three new tenure-track faculty to replace research faculty lost in recent years. Replacement of these individuals with similarly qualified new hires will be necessary to retain a "critical mass" of intellectual capital and provide adequate support</p>	<p>Approximately \$300,000 is needed to recruit three new tenure-track research faculty. The department also needs funds ranging from \$25,000-\$30,000 per academic year for course releases to improve research productivity of existing faculty and funds ranging from \$25,000-\$50,000 per academic year to fund summer research grants.</p>

		increments.		<p>used. Based on data taken from activity reports, the 10 tenure-track faculty reported a total of 19 scholarly items for the 2001-2002 academic year. 3 of these items appeared (or will appear) in refereed journals. 2 faculty had publications or acceptances in 'A' journals. Most of the department's scholarly output is produced by 8 of the 10 tenure-track faculty.</p>	<p>for junior faculty mentoring and support a viable Ph.D. program. Additionally, reduced teaching loads are needed for research-productive faculty as well as those who demonstrate potential for increased research, and increased institutional support for research is vital considering the limited availability of external grants for accounting research nationwide. Three tenure-track faculty members should be recruited. At least one should be an accomplished senior research faculty. Aside from monies to hire new faculty the department needs to secure additional release time for several</p>	<p>Finally, the department needs approximately \$5,000 for travel to research conferences.</p>
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					faculty who are on 9-9 loads and should be moved to 9-6 loads.	
<p>7. The Department of Accounting will perform essential service functions for the University, the College of Business, Beta Alpha Psi (student organization), the Accounting Society (student organization), as well as professional and academic organizations that serve the accounting profession.</p> <p>8. Students will receive accurate and timely advising.</p>	<p>GOAL 3: UTA will strive to meet the lifelong educational needs of all members of the community.</p> <p>Objective 3.1: To develop continuing education programs for individuals at all levels.</p> <p>Objective 1.3: To promote and support a student-centered academic community that enables students to achieve their education goals.</p> <p>Objective 5.2: To recruit and retain highly qualified graduate and undergraduate students.</p>	<p>The Chair will encourage faculty participation in various service activities and emphasize that these activities impact annual evaluations and merit increments.</p> <p>Outcomes for this area will be developed and assessed at the College level.</p>	<p>Each Fall semester, after the faculty have filed their activity reports the chair will summarize the various service activities performed by the faculty. These data will be compared to the results of prior year's reviews.</p> <p>Advising to be reviewed at the College Level. See Dean's Office Plan.</p>	<p>The 2001-2002 activity reports were reviewed to determine the level of participation of faculty in service activities and compared with prior years. The faculty's overall involvement in service activities appears to be consistent with prior years, although need for improvement was identified in service to professional and student organizations.</p>	<p>Continued monitoring of faculty involvement in professional and student organizations and activities, with an emphasis on early corrective action where warranted.</p>	<p>No additional resources needed at this time.</p>
<p>9. The Department of Accounting will improve its financial strength and rebuild its gift account to at least \$25,000 through fundraising activities.</p>	<p>GOAL 7: UTA's development program will generate alumni, corporate and foundation contributions to enhance academic/non-academic programs, increase student/faculty support, and expand community outreach.</p>	<p>Department to maintain an effective "Key Person" program. Chair and various faculty to meet with "Key Persons" and accounting alumni, firms, and organizations throughout the year to establish relationships and to explore mutual interests.</p>	<p>The Chair will review the status of gift accounts at the end of each fiscal year.</p>	<p>As of August 31, 2002, the balance in the gift account was \$39,082.86 due to a concerted effort by the former chair, Dr. Tom Hall. Dr. Hall was able to meet</p>	<p>Regular communications with alumni and potential supporters of the department is needed to ensure the gift account continues to exceed the minimum of</p>	<p>No additional resources needed at this time.</p>

	<p>Objective 7.1: To foster an internal environment that facilitates fund raising success.</p> <p>Objective 7.2: To increase awareness of and advocacy for the University in general and for major funding priorities in particular.</p>	<p>Conduct an annual fundraising campaign to generate sufficient external sources to serve the needs of the department.</p>		<p>with "key persons" in several accounting firms and organizaions to raise funds to exceed the goal of rebuilding the gift account to at least \$25,000.</p>	<p>\$25,000. The department does not have a chair and will need faculty participation in fund raising.</p>	
<p>10. Students will demonstrate oral communication skills.</p> <p>11. Students will demonstrate computer proficiency.</p>	<p>Goal 1 - Provide an environment that fosters broad-based education as well as professional studies designed to facilitate successful careers, personal development, and community service.</p> <p>Objective 1.1 - To promote and sustain the excellence of undergraduate programs that prepare students for careers and graduate studies.</p> <p>Goal 1 - Provide an environment that fosters broad-based education as well as professional studies designed to facilitate successful careers, personal development, and community service.</p>	<p>To support outcome 10 the department requires undergraduate students to complete Speech 1301 or 2305 and make oral presentations in the curriculum.</p> <p>To support outcome 11 the department requires BUSA 2303 (Introduction to MIS) and strongly recommends ACCT 3304, (Software Tools).</p>	<p>Dean's Office and program directors to assess students' oral communication skills by reviewing evaluations of presentations in business policy classes and compiling summary statistics.</p> <p>Dean's Office and programs directors to assess the progress of students in BUSA 2303 by identifying key elements of competency and evaluating students' progress in each element. Compile summary statistics.</p>	<p>See College Plan.</p>	<p>See College Plan.</p>	<p>See College Plan.</p>

	Objective 1.1 - To promote and sustain the excellence of undergraduate programs that prepare students for careers and graduate studies.					
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