

AACSB International Continuous Improvement Review Appendices



Gordon Ford College of Business Accounting Programs



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APPENDIX A

Required Tables

Table A2-1 Intellectual Contributions

Part A: Five-Year Summary of Intellectual Contributions

	Portfolio of Intellectual Contributions			Types of Intellectual Contributions								Percentages of Faculty producing ICs	
	Basic or Discovery Scholarship	Applied or Integration/ Application Scholarship	Teaching and Learning Scholarship	Peer-Reviewed Journals	Academic/Professional Meeting Proceedings	Academic/Professional Meeting Presentations	Competitive Research Awards Received	Textbooks	Cases	Other Teaching Materials	Other IC Type Selected by the School	Percent of Participating Faculty Producing ICs <i>*=Is Participating</i>	Percentage of Total FTE Faculty Producing ICs <i>% Dedicated to mission</i>
Faculty Aggregate and summarize data to reflect the organizational structure of the school's faculty (e.g. departments, research groups). Do not list by individual faculty member.													

Accounting

Professor	7	19	6	21	0	10	0	0	0	0	0		100%
Associate Professor	5	25	7	10	0	15	0	0	0	0	8		100%
Assistant Professor	0	12	6	10	0	11	0	0	2	0	0		100%
Instructor	0	5	1	1	0	1	0	0	0	0	4		100%
Part-Time	0	0	0	0	0	0	0	0	0	0	0		12.5%
Total Accounting	12	61	20	42	0	37	0	0	2	0	12	100%	98.63%

Part B: Alignment with Mission, Expected Outcomes, and Strategy

The mission of the Department of Accounting is to provide a quality accounting education and prepare students for successful and rewarding careers in accounting and business. The portfolio of intellectual contributions aligns closely with the mission of the department. Consistent with the mission, 65.5% of the faculty's intellectual contributions related to application or integration of knowledge to accounting. Another 21.5% related to teaching and learning scholarship, and 13.0% to basic or discovery research.

Part C: Quality of Five-Year Portfolio of Intellectual Contributions

To maintain Scholarly Academic (SA) status, faculty must produce a minimum of two peer-reviewed journal articles in a discipline related to the person's teaching assignment within the GFCB and two additional contributions. An addendum to Table A2.1 contains a list of the names of journals in which the faculty published during the five-year period. When the GFCB adopted and implemented the Aim-High Research Grant program, the accounting faculty adopted a list of journals that would qualify for the Aim-High Grant program. Addendum 2 to Table A2.1 contains a list of the accounting areas and journals identified for the GFCB Aim-High program follows the addendum and serves as an indicator of quality expectations. During the period of review, the faculty published in four of the "Aim-High" journals. They include the following: *The Accounting Historian's Journal*; *CPA Journal*; *Internal Auditing*; and *the Journal of Government Financial Management*. As shown in Part D below, most of the SA qualified faculty were cited numerous times according to Google Scholar.

Part D: Impact of Intellectual Contributions

Faculty Name	All Scholarly Work			Scholarly Activity Since 2012		
	Citations	h-index	i10-index	Citations	h-index	i10-index
Bibelhauser, Stacy	5	2	0	5	2	0
Chen, Yining	1398	14	19	747	11	11
Hunt, Allen	85	2	1	54	2	1
Kinnersley, Randall	10	2	0	7	1	0
Lee, Minwoo	14	2	1	8	2	0
Little, Harold	38	4	1	30	3	1
Magner, Nace	1679	19	21	707	13	15
Ross, Mark	0	0	0	0	0	0
Wells, Steve	62	3	3	36	2	1

The above table of Research Impact Measures taken from Google Scholar provides evidence that faculty members' scholarly work was used in the creation, integration and dissemination of new knowledge to by other authors. Consistent with the department's mission, many of the articles with high citation counts directly impact the practice of accounting. The above table does not provide metrics appropriate for a number of applied or practitioner journals that are supportive of the mission of the department and impactful on the practice of accounting. For example, Dr. Randall Kinnersley who teaches the undergraduate and graduate level governmental accounting courses published in the Journal of Government Financial Management with an approximate circulation of 14,750, and Government Finance Review, 17,500. He also published in the Journal of Public Budgeting, Accounting, and Financial Management, a journal ranked as the number 3 top four governmental accounting journals perceived as "consistently publishing high-quality research (Issues in Accounting Education, 2006, Vol. 21, No. 3). Dr. Steve Wells, who teaches the undergraduate and graduate auditing courses and Dr. Harold Little, who has taught the graduate auditing course published in Internal Auditing, a practitioner journal with international circulation and a 35% acceptance rate. Likewise, Dr. Allen Hunt, Dr. Stacey Bibelhauser, and Dr. Mark Ross published in various journals not included in the above table that are supportive of the mission of the department and impactful on the practice of accounting. The journals include *Practical Tax Strategies*, *Journal of State Taxation*, and *Internal Auditing*. Dr. Steve Wells and Dr. Yining serve on editorial review board of applied/teaching

Notes: Please add a footnote to this table summarizing the school's policies guiding faculty in the production of intellectual contributions. The data must also be supported by analysis of impact/accomplishments and depth of participation by faculty across disciplines. The data presented in Table AA2-1 should be supported by faculty vitae that provide sufficient detail to link individual citations to what is presented here. Interdisciplinary outcomes may be presented in a separate category but the disciplines involved should be identified.

**Table A2-2:
Five-Year Summary of Peer Reviewed Journals and Number of Publications in Each**

Peer Reviewed Journals	Number of Publications
Accounting	
Academy of Business Journal (Wells, Little, Ross)	1
Advances in Accounting Education: Teaching and Curriculum	1
Advances in Quantitative Finance and Accounting	1
American Journal of Management (Lee, Little, Hunt)	2
Global Perspectives on Accounting Education	1
Internal Auditing (Wells & Hunt) (Wells, Little, Hunt)	5
International Business Research	1
International Journal of Accounting and Financial Reporting	1
International Journal of Accounting and Taxation	1
International Journal of Internet and Enterprise Management	1
International Journal of Organization Theory and Behavior	1
Journal of Academic and Business Ethics	1
Journal of Business and Policy Research	1
Journal of Education for Business (Chen, Callahan, Bibelhauser)	2
Journal of Finance and Accountancy	1
Journal of Government Financial Management (Hunt, Kinnersley)	1
Journal of Management Policy and Practice	1
Journal of State Taxation (Wells, Ross)	1
Journal of e-Learning and Higher Education (Chen, Little, Ross)	1
Practical Tax Strategies	3
The Accounting Historians Journal	1
The CPA Journal	1
Total Accounting	30

Addendum No. 2 to Table A2-1

Gordon Ford College of Business
Department of Accounting
Aim High Journal List
March 2016

Area	Journal Name
General	The Accounting Review Journal of Accounting Research Journal of Accounting and Economics
Financial	CPA Journal Journal of Accountancy Strategic Finance
Managerial	Management Accounting Quarterly CMA Magazine Journal of Management Accounting Research
Auditing	Internal Auditing Auditing: A Journal of Practice and Theory Internal Auditor
Information Systems	Journal of Information Systems International Journal of Accounting Information Systems International Journal of Accounting and Information Management
Government	Journal of Government Financial Management Government Finance Review Journal of Public Budgeting, Accounting and Financial Management
Tax	Journal of Taxation ATA Journal of Legal Tax Research Journal of American Taxation Association
Behavioral	Behavioral Research in Accounting Accounting, Organization & Society Advances in Accounting Behavioral Research
Education	Issues in Accounting Education Journal of Accounting Education Global Perspectives on Accounting Education
History	Accounting History Review Accounting Historians Journal

Accounting History

International

International Journal of Accounting
Journal of International Accounting Research
Journal of Accounting, Auditing, and Taxation

Accounting Practice

Accounting Perspective
Journal of Applied Accounting Research
Review of Quantitative Finance and Accounting

Interdisciplinary

Journal of Accounting, Auditing, and Finance
Accounting and Business Research
Journal of Accounting and Organizational Change

Judgmental/Experimental

International Journal of Behavioral Accounting & Finance
Journal of Behavioral and Experimental Finance
Journal of Behavior and Experimental Economics

Forensics

Journal of Forensic Accounting Research
Journal of Forensic and Investigative Accounting

Public/Regulation

Journal of Accounting and Public Policy
Research in Accounting Regulation

Technology

Journal of Emerging Technologies in Accounting

Energy

Oil, Gas and Energy quarterly

Other

Contemporary Accounting Research
Review of Accounting Studies
Accounting Horizons

AACSB TABLE A9-1: FACULTY SUFFICIENCY AND QUALIFICATIONS SUMMARY FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING STUDENT CREDIT HOURS
(RE: Standards A4 and A9)¹
Date Range: 2016-2017 Academic Year

Faculty Portfolio			Faculty Sufficiency Related to Teaching (Std. 5)		Normal Professional Responsibilities ³	Percent of Time Devoted to Mission for Each Faculty Qualification Group ⁵ (Std. 15)					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P) ²	Supporting Faculty Teaching Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴	
Accounting											
Bibelhauser, Stacy	August 6, 2003	Ph D, 2004	615 sch		UT, MT, RES and SER	100					Intellectual contributions
Callahan, Richard	August 15, 2007	MS, 1974	876 sch		UT, MT and SER			100			Continued professional experience
Chen, Yining	August 15, 2005	Ph D, 1993	315 sch		UT, MT, RES and SER	100					Intellectual contributions
Andrew Head	August 16, 2010	MA, 2010		117 sch	UT, MT and SER			12.5			Continued professional experience
Henson, Sheri	August 16, 1999	MPA, 1998	720 sch		UT and SER			100			Continued professional experience
Hunt, Allen	August 15, 2013	Ph D, 2001	549 sch		UT, MT, RES and SER	100					Intellectual contributions
Kinnersley, Randall	August 16, 1995	Ph D, 1997	411 sch		UT, MT, RES and SER	100					Intellectual contributions
Lee, Minwoo	August 16, 1993	Ph D, 1993	564 sch		UT, MT and SER	100					Intellectual contributions
Little, Harold	January 1, 1993	Ph D, 1999	282 sch		UT, MT, ADM and RES	100					ADMIN- Intellectual contributions
Magner, Nace	August 16, 1989	DBA, 1991		276 sch	UT, MT and SER	62.5					TRANS RETIREE- Intellectual contributions
Parsley, Sammie	August 22, 2016	MS, 2005		78 sch	UT			12.5			Full-time employment in the discipline
Ross, Mark	August 16, 1994	Ph D, 1996	723 sch		UT, MT, RES and SER	100					Intellectual contributions
Simerly, Melloney	August 15, 2015	Ph D, 2015	765 sch		UT, MT, RES and SER	100					Intellectual contributions
Jean Snavely	August 16, 1998	Ph D, 1997		33 sch	UT, MT and SER		12.5				Continued professional experience
Wells, Steve	July 1, 2008	Ph D, 1994	264 sch		UT, MT and SER	100					Intellectual contributions
Total Accounting			6084 sch	504 sch		962.5 (80.2%)	12.5 (1.0%)	0 (0.0%)	225 (18.8%)	0 (0.0%)	
			P ≥ 60% guideline for			SA ≥ 40% guideline for AACSB met (80.2%) SA + PA + SP ≥ 60% guideline for AACSB met (81.3%)					

Faculty Portfolio			Faculty Sufficiency Related to Teaching (Std. 5)		Normal Professional Responsibilities ³	Percent of Time Devoted to Mission for Each Faculty Qualification Group ⁵ (Std. 15)					Brief Description of Basis for Qualification
Faculty Member's Name	Date of First Appointment to the School	Highest Degree, Year Earned	Participating Faculty Teaching Productivity (P) ²	Supporting Faculty Teaching Productivity (S) ²		Scholarly Academic (SA) ⁴	Practice Academic (PA) ⁴	Scholarly Practitioner (SP) ⁴	Instructional Practitioner (IP) ⁴	Other (O) ⁴	
			AACSB met (92.3%)			SA + PA + SP + IP ≥ 90% guideline for AACSB met (100.0%)					

AACSB A9-2: DEPLOYMENT OF PARTICIPATING AND SUPPORTING FACULTY BY QUALIFICATION STATUS IN SUPPORT OF DEGREE PROGRAMS FOR THE MOST RECENTLY COMPLETED NORMAL ACADEMIC YEAR USING COURSES TAUGHT

Date Range: July 1, 2016 - June 30, 2017

Percent of teaching by degree program (measured by courses taught)						
	Scholarly Academic (SA) %	Practice Academic (PA) %	Scholarly Practitioner (SP) %	Instructional Practitioner (IP) %	Other (O) %	Total %
Bachelor's	73.05%	0%	0%	26.95%	0%	100%
Master of Accountancy	84.81%	0%	0%	15.19%	0%	100%

1. Provide information for the most recently completed normal academic year. Each cell represents the percent of total teaching (whether measured by credit hours, contact hours, courses taught or another metric appropriate to the school) for each degree program at each level by faculty qualifications status. Peer review teams may also request faculty deployment by program location and/or delivery mode. The sum across each row should total 100 percent. Provide a brief analysis that explains the deployment of faculty as noted above to mission, expected outcomes, and strategies.

APPENDIX B

Faculty Policies

Faculty Qualification Policies

Participating and Supporting Faculty Policies

Promotion and Tenure Policies

Faculty Classification Guidelines

Initial Assignment of Faculty Qualifications (Approved by GFAC 3/19/2015)

SUMMARY DESCRIPTION OF CATEGORIES

Scholarly Academic (SA): A faculty member with a research doctorate degree related to the teaching discipline who is engaged in discipline-based research. In general, a 3-3 teaching load is expected.

Practice Academic (PA): A faculty member with a doctoral degree in a business-related field who sustains relationships with business via consulting or other professional engagement activities. In general, a 4-4 teaching load is expected.

Scholarly Practitioner (SP): A faculty member with significant practice-based experience who also engages in substantial discipline-based scholarly activity. In general, a 3-3 teaching load is expected.

Instructional Practitioner (IP): A faculty member who draws from previous and current professional experience to teach subjects in his or her expertise. In general, a 4-4 teaching load is expected.

INITIAL CLASSIFICATION TO NEW STANDARDS

- All faculty who are qualified as Academically Qualified (AQ) will transition to qualified as a Scholarly Academic (SA).
- All faculty who are qualified as Professionally Qualified (PQ) and hold a doctoral degree will transition to qualified as a Practice Academic (PA).
- All faculty who are qualified as Professionally Qualified (PQ) and does not hold a doctoral degree will transition to qualified as a Instructional Practitioner (IP).
- All faculty who are currently listed as "Other" will remain "Other." When that faculty member re-attains his/her qualifications, he or she will do so using the process above (e.g. AQ to SA, PQ to either PA or IP).

INITIAL CLASSIFICATION MOVES FROM AQ to PA or FROM PQ to SP

Any transition from AQ to PA or from PQ to SP must be consistent with the strategic direction of the department and college. Any faculty member wishing to make one of these two transitions for initial classification must collaborate with his/her department chair to describe the intellectual and professional experiences that will be used to justify the newly qualified status. These intellectual and professional experiences must be consistent with the adopted

GFCB Faculty Qualifications Guidelines. The department chair and the Dean must approve the request.

Faculty Qualifications Guidelines

Endorsed by GFAC on 4/24/2014

Presented to Faculty and Staff on August 20, 2014

Effective January 1, 2015

Revised January 19, 2017

AACSB Standard 15 describes four categories of faculty qualifications. These four are: Scholarly Academic (SA), Practice Academic (PA), Scholarly Practitioner (SP), and Instructional Practitioner (IP). The GFCB is committed to meeting the guideline that our instructional faculty, at both the departmental and college level, must be at least 40% SA; at least 60% SA, PA, or SP; and 90% SA, PA, SP, or IP.

Standard 15: <http://www.aacsb.edu/accreditation/business/standards/2013/academic-and-professionalengagement/standard15.asp>

Standard 2 addresses the impact of intellectual contributions and their alignment with the college's mission. Intellectual contributions may be identified as one of the following three types: basic or discovery, applied or integration/application, and teaching and learning. Further, the impact of intellectual contributions regards the "difference made or innovations fostered" by ones research. Thus, faculty must be able to document the impact of their research. Given this expectation, all faculty are encouraged to provide a measure of impact when listing publications in Digital Measures. The impact may be documented in many different ways including but not limited to: journal readership, journal/conference ranking, journal impact factors, journal acceptance rates, citations to the work, visits to, or downloads from electronic sites.

Standard 2: <http://www.aacsb.edu/accreditation/business/standards/2013/academic-and-professionalengagement/standard15.asp>

SUMMARY DESCRIPTION OF CATEGORIES

Scholarly Academic (SA): A faculty member with a research doctorate degree related to the teaching discipline who is engaged in discipline-based research. In general, a 3-3 teaching load is expected.

Practice Academic (PA): A faculty member with a doctoral degree in a business-related field who sustains relationships with business via consulting or other professional engagement activities. In general, a 4-4 teaching load is expected.

Scholarly Practitioner (SP): A faculty member with significant practice-based experience who also engages in substantial discipline-based scholarly activity. In general, a 3-3 teaching load is expected.

Instructional Practitioner (IP): A faculty member who draws from previous and current professional experience to teach subjects in his or her expertise. In general, a 4-4 teaching load is expected.

A faculty member in the Gordon Ford College of Business may be considered qualified as Scholarly Academic (SAQ) if the person:

- Has an earned doctorate in a business or other discipline related to the person's teaching
- assignment as reviewed and approved by the tenured and tenure track faculty of the department
- within the GFCB and
- Demonstrates relevance through intellectual contributions in scholarly research with documented impact.

A newly appointed doctoral faculty member to an SA position will be considered SAQ for up to five years after degree completion. A faculty member who is admitted to doctoral candidacy and completing the dissertation of the degree (ABD) is considered SAQ for up to three years after becoming ABD regardless of job status and the institution of employment. When the ABD faculty member completes the doctoral degree while on faculty, the person will be considered SAQ for up to five years after degree completion.

Maintenance of SAQ Status

- To maintain the SAQ status, the faculty member will produce:
 - A minimum of two peer-reviewed journal articles with documented impact within the last five years in a discipline related to the person's teaching assignment within the GFCB; one scholarly book may be substituted for an article provided that it is related to the discipline for which the author is academically qualified; and,
- At least two additional intellectual contributions within the last five years which may include, but are not limited to the following:
 - Refereed or non-refereed journal articles
 - Scholarly books
 - Chapters in scholarly books
 - Paper presentations at academic or professional meetings*
 - Regional, national, or international proceedings*

- Published cases
- Instructional software
- Achieve professional licensure or certification
- Journal editorships
- Referee for a peer-reviewed journal

*You may not double count proceedings and presentations.

PRACTICE ACADEMIC

A faculty member in the Gordon Ford College of Business may be considered qualified as Practice Academic (PAQ) if the person:

- Has an earned doctorate in a business or other discipline related to the person's teaching assignment within the GFCB and
- Demonstrates relevance through sustained relationships with business via consulting or other significant professional, technical, or managerial experiences in the teaching discipline.

A newly appointed doctoral faculty member to a PA position will be considered PAQ for up to five years after degree completion. A faculty member who is admitted to doctoral candidacy and completing the dissertation of the degree (ABD) is considered PAQ for up to three years after becoming ABD regardless of the job status and the institution of employment. When the ABD faculty member completed the doctoral degree while on faculty, the person will be considered PAQ for up to five years after degree completion.

Maintenance of PAQ Status

To maintain the PAQ designation, the faculty member must demonstrate continued competency on an annual basis in the discipline related to the teaching assignment by having no less than one activity from section A or three from Section B. Note that Section B includes the publication of a peer-reviewed journal article or book in the last 5 years. If this item is used for credentialing purposes, only two additional items per year need to be identified during the relevant five-year period. The activities in Section A and Section B are not exhaustive and the faculty member may petition the Department Chair and the Dean's Office for consideration of additional activities. Full-time practice/employment in a professional position in the area of teaching (exclusive of full-time teaching at WKU or another institution) is sufficient criteria for part-time faculty to maintain his/her PAQ status.

Section A

- Current consulting activities that are material in terms of time and substance (90 or more hours)

- per year).
- Current significant responsibilities/ownership of an outside business relevant to area of teaching.
- The ownership of a consulting practice requires the necessary consulting hours.

Section B

- An article in a peer-reviewed journal or book in the last 5 years.
- Relevant active service as a board member in for-profit and/or not-for-profit organizations
- Achieve professional licensure or certification
- Development and presentation of executive education programs
- Significant participation in business professional associations
- Faculty internships
- Significant media hits related to area of teaching
- Documented continuing professional education experiences
- Participation in professional events that focus on the practice of business, management, and
- related issues
- Participation in other activities that place faculty in direct contact with business or other organizational leaders
- Attending and completing executive education programs in the teaching discipline
- Attending and actively participating in professional meetings and conferences in the teaching discipline

NOTE: Full time faculty who utilize consulting hours and/or significant responsibilities or ownership of an outside business for maintenance of qualifications must have an approved WKU Outside Employment Form on file. A PAQ faculty member will be reviewed annually to ensure that the qualification is maintained through the completion of appropriate professional development activities.

SCHOLARLY PRACTITIONER

A faculty member in the Gordon Ford College of Business may be considered qualified as Scholarly Practitioner (SPQ) if the person:

- Has an earned masters degree in a business or other discipline related to the person's teaching assignment within the GFCB and
- Has significant professional, technical, or managerial experience in the discipline related to the teaching assignment; at a minimum, significant experience is

interpreted as at least five years of duties and responsibilities at the exempt level (according to FLSA standards) and

- Engages in substantial scholarly research with documented impact in the teaching discipline.

Maintenance of SPQ Status

To maintain the SPQ status, the faculty member will produce:

- A minimum of one peer-reviewed journal article with documented impact within the last five years in a discipline related to the person's teaching assignment within the GFCB; one scholarly book may be substituted for an article provided that it is related to the discipline for which the author is academically qualified; and,
- At least two additional intellectual contributions within the last five years which may include, but are not limited to the following:
 - Refereed or non-refereed journal articles
 - Scholarly books
 - Chapters in scholarly books
 - Paper presentations at academic or professional meetings*
 - Regional, national, or international proceedings*
 - Published cases
 - Instructional software
 - Achieve professional licensure or certification
 - Journal editorships
 - Referee for a peer-reviewed journal; and
- At least one from the following list on an annual basis:
 - Significant working, consulting, training, presenting seminars, etc., at relevant business organizations
 - Attending and actively participating in professional meetings and conferences in the teaching discipline
 - Attending and completing executive education programs in the teaching discipline.

*You may not double count proceedings and presentations.

NOTE: Full time faculty who utilize consulting hours for maintenance of qualifications must have an approved WKU Outside Employment Form on file. A SPQ faculty member will be reviewed annually to ensure that the qualification is maintained through the completion of appropriate professional development activities.

INSTRUCTIONAL PRACTITIONER

A faculty member in the Gordon Ford College of Business may be considered qualified as Instructional Practitioner (IPQ) if the person:

- Has an earned Master's degree in a business or other discipline related to the person's teaching assignment within the GFCB and
- Has significant professional, technical, or managerial experience in the discipline related to the teaching assignment; at a minimum, significant experience is interpreted as at least five years of duties and responsibilities at the exempt level (according to FLSA standards).

Maintenance of IPQ Status

Continued full-time practice/employment in a professional position in the area of teaching (exclusive of full-time teaching at WKU or another institution) is sufficient criteria for part-time faculty to maintain his/her IPQ status. Other part-time faculty and all full-time faculty may maintain IPQ status by demonstrating on an annual basis that they have no less than one activity from Section A or 3 activities from Section B. Note that Section B includes the publication of a peer-reviewed journal article or book in the last five years. If this item is used for credentialing purposes, only two additional items need to be identified during the relevant 5-year period. The activities in Section A and Section B are not exhaustive and the faculty member may petition the Department Chair and the Dean's Office for consideration of additional activities.

Section A

- Current consulting activities that are material in terms of time and substance (90 or more hours per year).
- Current significant responsibilities/ownership of an outside business relevant to area of teaching. The ownership of a consulting practice requires the necessary consulting hours.

Section B

- An article in a peer-reviewed journal or book over the last five years.
- Relevant active service as a board member
- Achieve professional licensure or certification
- Development and presentation of executive education programs
- Significant participation in business professional associations
- Faculty internships
- Media hits related to area of teaching
- Documented continuing professional education experiences

- Participation in professional events that focus on the practice of business, management, and related issues
- Participation in other activities that place faculty in direct contact with business or other organizational leaders
- Attending and completing executive education programs in the teaching discipline
- Attending and actively participating in professional meetings and conferences in the teaching discipline

NOTE: Full time faculty who utilize consulting hours and/or significant responsibilities or ownership of an outside business for maintenance of qualifications must have an approved WKU Outside Employment Form on file. An IPQ faculty member will be reviewed annually to ensure that the qualification is maintained through the completion of appropriate professional development activities.

TRANSITIONING BETWEEN CATEGORIES

Though current AACSB standards allow faculty to transition between qualification categories over time as his/her career profile changes, any transition between categories must be consistent with the strategic direction of the department and college. For example, an SAQ full professor who develops a consulting practice may transition from SA to PA as long as the consulting experiences are consistent with the teaching discipline and the department's needs are met with the transition. Any faculty member wishing to transition to a different qualification category must collaborate with his/her department chair to develop a transition plan which details the intellectual and professional experiences that will be completed to justify the newly qualified status. The department chair and the Dean must approve the transition plan as movement between categories may impact the overall standards compliance of the college. In general, movement from IP or SP to SA or PA is not consistent with our goals or AACSB's guidelines.

AT RISK AND OTHER CLASSIFICATIONS

Each SA faculty member has a rolling five-year period during which time faculty qualification status will be determined. Each SP, PA, or IP faculty member has a rolling one-year window for determination of faculty qualification status. As an example: January 1, 2013 – December 31, 2017 is a five-year time frame over which an SA faculty member will be evaluated based upon intellectual contributions. Similarly, qualifications may be reviewed by academic year (July 1, 2012 – June 30, 2017). Each year, the department chair will report each faculty member's progress in maintaining his/her qualified status as a component of the Annual Faculty Appraisal process. The department chair will annually communicate the designation/status to the faculty member and to the Dean of the GFCB. Aggregate information regarding each respective

department's Qualified status will be communicated without identifying faculty member's names to the GFCB accreditation committee as an information item.

There are three different outcomes for all faculty: Qualified, Qualified-At Risk, and Other. The "Other" designation suggests the faculty member has not maintained the qualifications deemed appropriate by the GFCB. The SA-At Risk designation indicates that while the faculty member is currently meeting the standards, he/she has intellectual contributions that will roll off within the next two years and would cause the Qualified status to convert to Other. The SP-At Risk, PA-At Risk, and IP-At Risk designations indicate that while the faculty member is currently meeting the standards, he/she has not made sufficient progress in maintaining qualifications during the most recent review period. The Qualified-At Risk designation is intended to ensure the faculty member is aware of his/her current standing and is planning appropriately for future academic success. All faculty members with an At Risk designation must complete a professional development plan in conjunction the department chair. Because SP, PA, and IP faculty are expected to maintain his/her qualifications on an annual basis, any break in sufficient activity for a period of one year would result in At-Risk designation. A full-time SP, IP, or PA faculty member is eligible for the At Risk designation for up to two years. If sufficient improvement in professional activities is not made after two years, the faculty would switch to Other.

Non-tenure track faculty who enter the Other status are eligible for nonrenewal. If a tenured faculty member becomes Other, he/she must consult with the department chair to create a professional development plan that addresses the scholarship or practice skills needed to re-attain full faculty qualifications. In addition he/she forfeits the opportunity to pursue additional compensation granting assignments within the college. These assignments include but are not limited to: teaching PMBA, overloads, summer, and winter; and coordinator/director positions within the university. Those assignments may be reinstated as soon as the Other status is converted to Qualified. A tenured faculty member designated as Other who does not demonstrate sufficient progress in their research agenda (SA, SP) or professional engagements (PA, IP) will be assigned two additional courses or sections per academic year. The teaching assignment may be reduced to the 3/3 or 4/4 status in the semester following the re-attainment of Qualified status. NOTE: The Other designation does not exclude the faculty member from being selected for research grants.

Please refer to the calendar year examples below for explanations of the SA and IP-At Risk designations.

2011	2012	2013	2014	2015	2016
No activity	Peer review publication	Two conference publications	No activity	Peer review publication	No activity

The person described above would have been SA-At Risk on January 1, 2016 because the 2012 peer review publication would roll off in less than two years. If there were no publications in 2016, the faculty member would continue to be SA-At Risk on January 1, 2017 because the 2012 peer review publication and the 2010 conference presentations would both expire in two years or less. As described in the table below, if no further activities are attributed to 2017, the person would be designated an “Other” on January 1, 2018.

2011	2012	2013	2014	2015	2016
Peer review publication	Two conference presentations	No activity	Peer review publication	No activity	No activity

Similarly, a full-time IP faculty member is eligible for the At Risk designation. Because IP faculty are expected to maintain his/her qualifications on an annual basis, any break in sufficient activity for a period of one year would result in At-Risk designation.

2011	2012	2013	2014	2015	2016
90 hours of relevant consulting	90 hours of relevant consulting	90 hours of relevant consulting	<ul style="list-style-type: none"> • <90 hours of relevant consulting • Participating in relevant conference • Achieve professional certification 	Participating in relevant conference	<ul style="list-style-type: none"> • <90 hours of relevant consulting • Documented professional education • Participation in appropriate professional events

The person described above would be IP-At Risk on January 1, 2016 because there were insufficient activities in 2015. However, the table shows that the necessary activities were completed in 2016 so that the faculty member would re-attain IPQ status on January 1, 2017. If the faculty member has two years of not meeting the necessary professional activities as shown in the table below, then he/she would convert to “Other”.

2011	2012	2013	2014	2015	2016
90 hours of relevant consulting	90 hours of relevant consulting	90 hours of relevant consulting	<ul style="list-style-type: none"> • <90 hours of relevant consulting • Participating in relevant conference • Achieve professional certification 	Participating in relevant conference	No activity

GFCB Faculty Qualifications for Administrators

Gordon Ford College of Business Approved 11/21/2013

Academic Administrators are expected to maintain their faculty qualifications. An SAQ faculty member serving as an administrator is subject to the following SAQ maintenance policy:

- a minimum of one peer-reviewed journal article with documented impact within the last five years in a discipline related to the person's teaching assignment within the GFCB and/or related to the administrative scope of the position; a scholarly book may be substituted for an article provided that it is related to the discipline for which the author is academically qualified; and,
- at least one additional intellectual contributions within the last five years. Please refer to the Faculty Qualifications Guidelines for examples.

Any administrator returning to full-time faculty status who does not meet the Faculty Qualifications Guidelines must prepare a mutually agreed upon professional development plan in conjunction with his/her Department Chair that outlines a progression of work through intellectual contributions or practice. An approved development plan and positive results from the annual review process will allow the former administrator to retain qualified status for up to three years.

Participating and Supporting Faculty Guidelines

Participating (P) Faculty Guidelines

Definition of Participating Faculty

A faculty member will be classified as a participating faculty member if the person;

- is considered a long-term, relatively permanent member of the faculty as evidenced by the contractual appointment or continuous years of service; this may include, but not limited to, one-year appointments, tenure-track positions, and non-tenure track executive in residence positions.
- actively engages in departmental, college, or university matters beyond teaching responsibilities; these activities include, but not limited to, policy decisions, educational direction, curricular issues, advising, scholarly activity and research, and committee service; it is expected that the person regularly participates in such activities and is not just occasionally consulted;
- participates in the governance of the department or college and be eligible to serve as a member on appropriate committees that engage in academic policymaking and/or other decisions;
- participates in a variety of non-class activities such as directing extracurricular activity, providing academic and career advising, and representing the department or college on institutional committees.

Maintenance of Participating Status

A participating faculty member will be reviewed annually to ensure that the participating status is maintained through the performance of appropriate participating activities. Should it be determined that the appropriate or sufficient participating activities had not been completed to maintain the participating status, the faculty member will have one year to complete such activities or risk the loss of participating status and be relegated to supporting status.

Supporting (S) Faculty Guidelines

Definition of Supporting Faculty

A faculty member will be classified as a supporting faculty member if the person:

- is considered to have a short-term, *ad hoc*, appointment, for one term or one academic year at a time without the expectation of continuation; this includes, but not limited

- to, adjunct and visiting appointments;
- has primary responsibilities that are limited to teaching courses as specified by the respective department chair; this may include conducting instruction in a face-to-face classroom, online, or via interactive television and maintaining office hours or otherwise communicating with students outside of class.

Maintenance of Supporting Status

A supporting faculty member will be reviewed at the completion of each term in which the person has taught to ensure that the teaching performance, including class attendance, the availability of office hours, the frequency, appropriateness and quality of student communications, the assessment of learning outcomes, etc., is at the quality level expected. Should it be determined that the expected level of teaching performance quality had not been achieved, the faculty member may be assigned developmental activities to improve the person's teaching performance and enable the hiring of the individual for future teaching assignments.

Promotion and Tenure Guidelines

General Statement

The Western Kentucky University (WKU) Faculty Handbook requires that faculty must demonstrate achievement in teaching effectiveness, research/creative activity, and university/professional service to be tenured or promoted. As directed by the Faculty Handbook, the Gordon Ford College of Business (Ford College) promotion and tenure policies provide additional guidance about procedures and specific quantitative and qualitative criteria related to the demonstration of achievement necessary for tenure or promotion. The Ford College policies have been developed and are intended to evolve to reflect WKU policies, the mission of the Ford College, and guidelines of accrediting bodies.

The Ford College policies for promotion or tenure are intended to clarify the basis of these decisions. Several qualitative facets of faculty performance dictate judgments on the part of faculty and administrators in the decision process. Examples include: teaching effectiveness, quality of scholarly or service activities, cooperation with colleagues, and overall commitment to professional responsibilities. Judgments about performance made by faculty and administrators are, therefore, both necessary and valuable. Where specific quantitative criteria are identified, many are clearly noted as minimum performance levels. Faculty members working toward promotion or tenure should be aware that meeting a minimum quantitative threshold does not ensure promotion or tenure. Achievements within the faculty member's area of professional competence are the primary basis for evaluation; however, achievements and contributions within other business disciplines or to disciplines with applications to business are also evaluated.

Annual Performance Appraisals

The annual performance appraisal serves as the basis for merit pay adjustments, and as indicated in subsequent sections, it also serves a function in the “progress toward tenure review” and the “post-tenure review.” In addition, the annual performance appraisal is an integral part of the promotion and tenure process as detailed in later sections.

As part of the annual performance appraisal process full time faculty and instructors, tenured and untenured, beginning with their second academic year in the Ford College will each year complete the Gordon Ford College of Business Faculty Activities & Appraisal of Faculty Report (hereafter referred to as the Report). First year faculty will not complete the Report. The Report will cover a single academic year running from August 15 to August 15. Department chairs may exercise discretion with regard to first year faculty completing the Report.

Each faculty member will be evaluated by the departmental chair and the Dean of the Ford College. The annual performance appraisal process will involve a rolling three year window, i.e., the process will consider the current Report and the previous two years' Reports. This is in recognition of the fact that a faculty member's activities are part of a process extending beyond a single year and that some activities do not occur in a steady annual stream. For faculty that have been in the Ford College

less than three years, the evaluation will be based on the current Report and any available previous Reports.

Each year the departmental chair will establish a schedule for the annual performance appraisal process and inform all faculty in the department of the schedule at the beginning of the Fall semester. The process begins at the department level and per the Faculty Handbook, involves the college Dean, the Provost, the President, and finally the Board of Regents, which makes the final decision regarding the recommendations relative to the faculty member.

Promotion Procedures

A faculty member will normally serve a minimum of five years as an assistant professor before becoming eligible for promotion to associate professor, and a minimum of five years of service as an associate professor before becoming eligible for promotion to professor. University criteria for individual ranks are described in the Faculty Handbook. In addition, amplification and clarification of these criteria for Ford College faculty are described in Appendix A of this document.

The following procedures are followed in promotion recommendations and are consistent with the Faculty Handbook, which is the final authority in this regard:

- (1) Not later than September 1, the department chair informs all faculty members that a promotion review is forthcoming and invites applications for promotion.
- (2) Not later than October 1, any faculty member applying for promotion provides materials to be considered in the decision process to the departmental Rank and Promotion Committee.
- (3) If there are candidates for promotion, the department chair schedules a meeting of the Rank and Promotion Committee before November 1. The committee will be constituted following the rules contained in the Faculty Handbook, and will be composed of all tenured faculty members in the department holding an academic rank higher than that of the candidate. The department chair (except when a candidate for promotion) is an ex-officio, non-voting member of the committee. After electing a committee chair, the committee meets to confidentially review and discuss all relevant factors pertaining to the applicant(s). Committee members who are candidates for promotion are neither permitted to be present during deliberations on their rank, nor can they vote on their own promotion. The committee votes on the candidate's application for promotion and makes a written recommendation, which includes the vote count, to the department chair. All committee votes are by secret ballot. Two faculty members count the votes and report the count to the committee. Also, any faculty may submit a letter to the department chair concerning the applicant. Letters submitted prior to the committee meeting are made available to the committee. Committee members who are unable to attend the committee meeting should notify the department head in advance and may submit a vote by absentee ballot.

(4) By November 1, the department chair reviews all relevant factors and forwards a written recommendation, all evaluation materials, and a written report of the committee's vote including the vote count to the Dean of the Ford College. The department chair notifies the candidate of the departmental recommendation in writing by November 15. In the case of a negative recommendation by the departmental Rank and Promotion Committee and/or the department chair, the applicant has the option of withdrawing the application or appealing to the Dean.

(5) By December 1, the Dean submits a written recommendation and rationale and forwards it along with the recommendation from the department chair, all evaluation materials and the committee vote to the Provost and Vice President for Academic Affairs.

(6) By December 15, the Dean notifies in writing the candidate and the department chair of his or her recommendation. In the case of a negative recommendation by the Ford College Dean, the applicant has the option of withdrawing the application or appealing to the Provost and Vice President for Academic Affairs.

(7) By January 2, the Provost and Vice President for Academic Affairs will notify the Ford College Dean or the applicant of any disagreement with the Dean's recommendations.

(8) By January 15, the Provost and Vice President for Academic Affairs will make a recommendation to the university President.

(9) In the case of a negative recommendation by the Provost and Vice President for Academic Affairs, the applicant has the option of withdrawing the application or requesting a review of his/her credentials by the Provost and Vice President for Academic Affairs.

(10) The President will send recommendations for approval to the Board of Regents, typically at the April meeting.

(11) Faculty members also have the option to file a formal grievance, after all reviews and appeals have been exhausted, in accordance with procedures outlined in the Faculty Handbook.

Tenure Procedures

Full-time faculty members appointed to tenure track positions at the rank of assistant professor, associate professor, or professor are employed with the understanding that there will be a probationary service period. The normal probationary service period is six years at the rank of assistant professor or higher at WKU. Tenure may be considered in less than the usual period, if the individual has an exceptional record of demonstrated achievement.

A tenure decision must be made no later than during the sixth year of a faculty member's service at WKU. If the tenure process is begun earlier than the sixth year, a faculty member may withdraw from the process without prejudice at any time.

There are three separate but related processes that are involved with the tenure issue. They are: (1) the progress toward tenure review, (2) the tenure decision process, and (3) the post tenure review.

Progress Toward Tenure Review

In September of each year, non-tenured faculty in tenure track positions in their second to fifth years at WKU are evaluated specifically on their progress toward tenure. In the Ford College, the Progress Toward Tenure Review is considered part of the Annual Performance Appraisal. Each departmental Tenure Committee acts in an advisory capacity and meets with the department chair to assess a candidate's progress toward tenure.

(1) By September 15, the department chair forwards a recommendation to the Gordon Ford College Dean.

(2) By September 20, the Dean makes a recommendation and forwards the department chair's and the Dean's recommendations to the Provost and Vice President for Academic Affairs. The faculty member is notified in writing of a negative recommendation at both of the administrative levels (department and college) in the process and is given an opportunity to attach a written response when that recommendation moves to the next administrative level.

Tenure Decision Process

The following procedures are followed in tenure decision recommendations:

(1) Not later than September 1, the department chair informs all faculty members that a tenure review is forthcoming and invites applications for tenure. Any non-tenured faculty member entering his or her sixth year at WKU must apply.

(2) Not later than October 1, the faculty member being considered for tenure process and is given an opportunity to attach a written response when that recommendation moves to the next administrative level.

(3) If there are candidates for tenure, the department chair schedules a meeting of the Tenure Committee before November 1. The Tenure Committee will be constituted following the rules contained in the Faculty Handbook and consist of all tenured faculty members in the department. The department chair (except when a candidate for tenure) is an ex-officio, non-voting member of the committee and may attend the committee's deliberations. After electing a chair, the committee meets to confidentially discuss the credentials of all applicants and makes a written recommendation to the department chair. The committee votes on the candidate's application for tenure and makes a written recommendation, which includes the vote count, to the department chair. All committee votes are by secret ballot. Two faculty members count the votes and report the count to the committee. Also, any faculty member may submit a letter to the department chair concerning the applicant. Letters submitted prior to the committee meeting are made available to

the committee. Committee members who are unable to attend the committee meeting should notify the department head in advance and may submit a vote by absentee ballot.

(4) By November 1, the department chair reviews all relevant factors and forwards a written recommendation, all evaluation materials, and a written report of the committee's vote including the vote count to the Dean of the Ford College. The department chair notifies the candidate of the departmental recommendation in writing by November 15. If the faculty member is applying for tenure before the sixth year, and in the case of a negative recommendation by the departmental Tenure Committee and/or the department chair, the applicant has the option of withdrawing the application or appealing to the Dean.

(5) By December 1, the Dean submits a written recommendation and rationale and forwards it along with the recommendation from the department chair, all evaluation materials and the committee vote to the Provost and Vice President for Academic Affairs.

(6) The Dean notifies the candidate and the department chair of his or her recommendation in writing by December 15. If the faculty member is applying for tenure before the sixth year, and in the case of a negative recommendation by the Ford College Dean, the applicant has the option of withdrawing the application or appealing to the Provost and Vice President for Academic Affairs.

(7) By February 1, the Provost and Vice President for Academic Affairs will make a recommendation to the university President.

(8) By February 15, the Provost and Vice President for Academic Affairs will notify the Ford College Dean or the applicant of any disagreement with the Dean's recommendations.

(9) The President will make recommendations to the Board of Regents at the April meeting. Faculty members will be notified of the final tenure decision by May 15, and in the case of a negative decision, will be allowed an extension of one year only.

Post Tenure Review

All tenured faculty in the Ford College will annually undergo a post-tenure review, which will be part of the Annual Performance Appraisal, described above. The post-tenure review process is as described in the Faculty Handbook.

This post-tenure review process is in no way to be construed as an additional way to dismiss tenured faculty members. Causes for dismissal specified in Kentucky Revised Statutes, KRS 164.360, are incompetence, neglect of or refusal to perform duties, or immoral conduct. The procedures for dismissal for these causes are presented in the Faculty Handbook.

Promotion and Tenure Criteria

University policy requires that faculty members demonstrate achievement appropriate to be promoted to the next rank in the areas of teaching effectiveness, research/creative activity, and

university/public service. The following sections outline what is considered to be a *minimum* level of achievement for each rank in the areas to be evaluated. Meeting these *minimum* guidelines in no way guarantees promotion or tenure; failure to attain these *minimum* levels makes promotion and tenure highly unlikely. While this document illustrates some of the items that candidates should provide, it should also be clear that each individual applying for promotion or tenure has the opportunity to submit any additional items that they believe are most reflective of their contributions.

Teaching Effectiveness

The Ford College faculty is concerned with and committed to the varying needs of students, and expects that all faculty members will continuously demonstrate effective teaching (sic. student learning). At a *minimum*, effective teaching consists of (a) the satisfactory presentation of appropriate and current material in a clear, organized, understandable, and technologically efficient manner, (b) the continuing concern with the components of the teaching role that occur outside the classroom, such as mentoring and being accessible to students, (c) providing career and academic advice, and (d) being cooperative in developing, scheduling, and teaching courses in a variety of locations and delivery methods:

Effective teaching is a requirement for promotion in rank and the granting of tenure. All faculty members should continuously demonstrate effective teaching regardless of rank. Effective teaching requires that a faculty member consistently meet certain *minimum* standards and perform various required activities. Some of these *minimum* performance criteria are noted below:

- Meeting classes as scheduled
- Distributing and following clearly developed, current course syllabi
- Using current and appropriate instructional materials and technology
- Being well prepared for class
- Presenting appropriate material satisfactorily in the classroom
- Using fair and appropriate procedures to evaluate student performance
- Being reasonably accessible to students
- Returning examinations and other assignments within a reasonable period of time

Departmental promotion and tenure committees may consider any evidence that is relevant in determining whether the faculty member is an effective teacher. The committees may consider, but are not limited to considering, the following factors:

- Student evaluations (including written comments on the evaluations)
- Self-appraisals and peer reviews
- The variety and level of courses the faculty member is able and willing to teach
- The development of new courses

- Attendance at seminars, workshops, and other meetings that may improve teaching skills
- Developing instructional materials such as texts, software, cases, etc.
- Student attainments attributable to the faculty member
- Written comments of present and former students
- Alumni surveys
- Helping colleagues improve teaching skills
- Additional examples of teaching activities can be found in the *Guidelines to the Faculty Activities and Appraisal Report*, Gordon Ford College of Business.

While systematic quantitative student evaluations are one criterion for evaluating the pattern of activity required for effective teaching, such evaluation should never be the sole or primary evidence by which effective teaching is evaluated. All evaluations of teaching – including those of students, particularly of the objective or quantitative variety – are, at best, imprecise measures of teaching effectiveness. Minor numerical differences in quantitative evaluations of teaching are not significant. A faculty member is expected to provide evidence of student learning - teaching effectiveness for either the tenure or promotion process. The burden of proof for demonstrating teaching effectiveness rests with the faculty member.

Scholarly (Research/Creative) Activity

Departmental promotion and tenure committees may consider any evidence that is relevant in determining whether the candidate is active and effective at scholarly (research/creative) activities. Given the dynamic nature of information technology, the exact format or venue of one's scholarly contributions is subject to change. The more important condition is the assessment of the contributions by the committees. The committees may consider, but are not limited to considering, the following factors:

- Publication of an article in a peer-reviewed journal (discipline-related or education journal), hard copy or on-line
- Publication of a book or monograph
- Publication of an article in conference proceedings
- Presentation of an original paper at a professional meeting
- Publication of a chapter in a book
- Publication of an article in a non-refereed journal
- Preparation of an innovative, technical or consulting report that is available for peer-review
- Publication of a textbook, case, study guide, workbook, or other instructional material
- Organization of or presentation at a workshop to disseminate research
- Additional examples of scholarly activities can be found in the *Guidelines to the Faculty Activities and Appraisal Report*, Gordon Ford College of Business.

The departmental committees will evaluate the quality of the various scholarly endeavors. Quality may be assessed by considering the ranking of the outlets, journals, acceptance rates, citations to the work, visits or downloads to electronic sites, etc. The candidate should demonstrate a record of continuing effort in scholarly (research/creative) activity. The activities list for the various categories is *not* necessarily comprehensive and is subject to change over time.

Promotion to Associate Professor. The scholarly (research/creative) activity requirements for consideration for promotion to Associate Professor are a *minimum* of eight activities, with a *minimum* of three peer-reviewed journal articles, books, or chapters in a book.

Promotion to Professor. The scholarly (research/creative) activity requirements for consideration for promotion to the rank of professor are a *minimum* of ten activities since appointment to the rank of Associate Professor and, within the last five years, a *minimum* of four peer-reviewed journal articles or books or chapters.

University/Professional/Public Service

A candidate must demonstrate a high level of sustained university/professional/ public service. By their nature, service activities are diverse and the exact array of appropriate service activities will change as the Ford College's mission evolves. The quality of the candidate's service activities (i.e., the effort involved, the internal value to the Ford college, the value to the Ford College's constituents, favorable external exposure, name recognition, etc.) should be considered in evaluating the candidate's contributions. Also, cooperation and collegiality of the faculty member in performing service activities will be considered. Only those activities that bear some relationship to the candidate's role as a faculty member or that makes use of his or her professional expertise can be used as evidence of demonstrated achievement in this area.

Various service activities that can be considered are listed below. As is true of all lists, this one is illustrative, not comprehensive.

- Chair or member of a departmental, college or university committee, board, council, task force or senate
- Department library representative
- Faculty sponsor, advisor, or executive secretary for a student chapter of a professional club, fraternity, or honor society
- President, vice president, division chair, proceedings editor, or other officer of a state, regional, or national learned society or professional organization
- Chair or member of a local, state or national governmental board, agency or commission
- Service to the community that utilizes the faculty member's professional expertise
- Service to schools that utilizes the faculty member's professional expertise
- Editor of a book

- Preparation of pre-publication text reviews
- Service to the department, college, or university in a manner appropriate to its mission
- Service as a journal manuscript referee or editor
- Organizing or presenting an executive seminar
- Additional examples of service activities can be found in the *Guidelines to the Faculty Activities and Appraisal Report*, Gordon Ford College of Business.

The service activities mentioned are not intended to be a complete list of qualifying activities. The departmental promotion and tenure committees ultimately are responsible for evaluating the extent and quality of a faculty member's service activities. Each academic year of service in any given category may be counted as one activity.

Promotion to Associate Professor. Candidates for promotion to Associate Professor must have engaged in a *minimum* of 10 service activities since appointment to the rank of Assistant Professor.

Promotion to Professor. A candidate for promotion to Professor must have engaged in a *minimum* of 15 service activities since appointment to the rank of Associate Professor and within the last five years, a *minimum* of 10 service activities.

APPENDIX C

Strategic Goals, Actions Steps, and Progress

MISSION STATEMENT

The Mission of the Department of Accounting at Western Kentucky University is to provide quality accounting education and prepare students for successful and rewarding careers in accounting and business.

The Mission is supported by:

Effective teaching;

Applied, pedagogical, and discipline-based research; and

Service to the College, the University, the profession, and the business community.

Strategic Planning

Western Kentucky University (WKU) has a comprehensive strategic planning process, Challenging the Spirit, which provides an ongoing continuous improvement framework for all academic departments. The process requires each department to develop plans that fit within the University's five broad goals: (1) Increase Student Learning, (2) Develop the Student Population, (3) Assure High Quality Faculty and Staff, (4) Enhance Responsiveness to Constituents, and (5) Improve Institutional Effectiveness. Each year the Accounting faculty prepares action plans that revise and update objectives for the upcoming year and identify objectives for the following year that promote the fulfillment of the Department's mission and foster continuous improvement.

At the conclusion of each year, each department is required to "close the loop" by completing a progress report, which shows the extent to which each of the planned activities has been completed. The Department of Accounting uses this ongoing, dynamic, process (presented in the flowchart in Appendix A of the Self Evaluation Report) to implement its mission statement. In addition, the Department has used this comprehensive, disciplined program to embed continuous improvement efforts into the strategic planning process.

In concurrence with the University's Goal #1 –Increase Student Learning and in concurrence with Goal 1 (Increase Student Learning) of the Ford College of Business, and to support the Mission of the Department of Accounting, the faculty of the Department of Accounting has adopted the following Program Learning Objectives.

Goal 1: Recruit High Quality Students

	Strategic Initiatives	Action Steps	Time Frame	Progress/outcomes	Responsibility
1.1	Host an Annual H.S. Accounting Career Day Event	Make list of High Schools in driving distance of WKU who offer the Pilot Project AP Course; list local high schools to include; decide on maximum number of student participants & expand invite list if possible; notify H.S. Instructors; set date; make arrangements for accounting professionals to conduct activities;	Spring 2013 - present	Hosted annual Accounting Career Day for High School accounting instructors and students with 12-6 instructors and 125 to 200 students.	Dept. Chair; designated faculty member and/or Gas; other faculty as needed
1.2	Support the Annual Pilot Project AP Course Training Program	Coordinate with KyCPA & provide funds for trainers & H.S. teachers who participate in the training; support faculty member to attend the training event in Louisville in June 2017; attend dinner with Trainers & KyCPA Staff	On-Going	Dept. provided funds for faculty Representative to attend the Training Program in Louisville each year. . The Department provided funds for a refreshment break or lunch.	Dept. Chair; Mrs. Henson; Dr. Wells; and Dean Katz
1.3	Participate in the WKU On-Campus High School Recruiting Events	Have recruiting materials readied; set up tables; identify students to assist.	On-Going	Dept. Chair, faculty, BAP Students, and GAs attended each of the "Focus on WKU" and "Meet on the Hill" WKU recruiting events.	Dept. Chair; GAs; Faculty members; BAP & IMA Students
1.4	Provide Orientation Sessions to Promote the Accounting JUMP program	Set dates for Orientation Sessions for Fall 2016; Set dates for spring 2017 sessions; arrange for presence of WKU Career Center & GFCB Intern Coordinators; have JUMP program materials readied	On-Going	At least 3 required Orientation sessions were scheduled for all students in ACCT 300 each fall and each spring	Mrs. Henson; Adrienne Browning; Monica Duvall; Dr. Wells

Goal 2: Student Engagement and Experimental and/or Unique Learning Experiences

	Strategic Initiatives	Action Steps	Time Frame	Progress/outcomes	Responsibility
2.1	Invite professionals to campus for networking & Student Engagement	Invite accounting professionals to campus to make presentations to accounting students.	On going	At least seven professional presentations have been made each semester.	Dept. Chair, BAP Adviser, IMA Adviser
2.2	Support Beta Alpha Psi Meet the Firms Event		On going	Approximately 30 firms represented	BAP Adviser, BAP President
2.3	Provide a unique learning opportunity students in the MAcc program	Schedule meetings with appropriate organizations in Washington, D.C., obtain funding to support the students and faculty member	On going	The MAcc students and a faculty member have traveled to Washington, D.C.	Dept. Chair, Faculty Member
2.4	Support student engagement through a free tax-assistance program for WKU students & staff	Schedule a room in Grise Hall with computer availability and provide a schedule/system for providing service to WKU students and staff during spring semesters	On going	The free tax assistance program has been provided each spring	Dept. Chair, Mrs. Henson, Dr. Wells
2.5	Recruit and Support Student Team for participation in PEAK Competition	Solicit team members and provide funding to support the team in traveling to Louisville for the competition	On going	A team of five students has participated in the PEAK competition winning first place two times, second place once, and third place once	Dept. Chair, Mrs. Henson, Dr. Wells

Goal 3: Maintain and Develop Academically and Professionally Qualified Faculty

	Strategic Initiatives	Action Steps	Time Frame	Progress/outcomes	Responsibility
3.1	Identify & Recruit a Diverse Cadre of Quality Faculty	Assemble a search committee; develop position announcement; conduct search; interview candidates	On going	During period of 2012-2017, 5 searches have resulted in three new SA faculty and one new IP faculty.	Dean's Office; Dept. Chair. Search Committee members
3.2	Support faculty initiatives for innovative teaching approaches	Provide funds to support innovating teaching approaches	On going	No progress	Dept. Chair
3.3	Support faculty research	Provide funds for data, for travel to conferences	On going	Funds were provided for all faculty who requested funds for data and for travel to conferences to present papers or to participate on panels	Dept. Chair
3.4	Support faculty service that support's mission	Provide funding to support faculty/administrators who serve as professional organization officers or committees	On going	Funds were provided for all faculty members who served as professional organization officers or as committee members	Dept. Chair
3.5	Support faculty professional development	Provide funds for faculty professional development	On going	Funds were provided to each faculty member for professional dues, licensing fees, and attendance at CPE programs.	Dept. Chair

Goal 4: Ensure Continuous Improvement in the Academic Programs

	Strategic Initiatives	Action Steps	Time Frame	Progress/outcomes	Responsibility
4.1	Assess Students' Technical Accounting Knowledge & Skills	Administer the Accounting Exit Exam to the Seniors in ACCT 499	Fall 2012- Spring 2017	Accounting Exit Exam administered each semester	AOL Committee; ACCT 499 instructor
4.2	Work with WKU CCPD to Assess Students' Oral Communication Skills in a Professional Setting	Schedule each graduating senior for a mock interview; video tape each student's interview; replay the video; make suggestions for improvement. Document the assessment on the designated rubric	Fall 2012 – Spring 2017	Each graduating senior completed the mock interviewed and was assessed by the Career Center representative. Feedback provided to the AOL Committee.	AOL Committee; Career Center Representative.
4.3	Engage the GFCB Communication Coordinator to assess Students' Writing Skills	Require each graduating student to attend professional presentations and write up summaries on at least three presentations. Submit the writing to the GFCB Communication Coordinator for assessment using the designated rubric.	Fall 2012 – Spring 2017	Each student's writing was assessed each semester. The assessment results were provide to the AOL Committee	ACCT 499 instructor; GFCB Communication Coordinator; AOL Committee
4.4	Assess Students' abilities to Discern Ethical Dilemmas	Assign an ethics case as an in-class assignment in ACCT 499 each semester. Have each student's responses assessed using the designated rubric	Fall 2012 – Spring 2017	The ethics case was given as an in-class assignment each semester. The students' responses were provided to the AOL Committee.	ACCT 499 instructor; AOL Committee
4.5	Obtain Feedback & Input from MAcc Post-graduates	Develop an instrument for gaining feedback from the MAcc graduates on an anonymous basis each semester. Give the instrument to the students and gather the responses for aggregating the feedback. Present the feedback to the AOL Committee	Spring 2016- Spring 2017	The surveys were given to MAcc graduates; surveys were gathered on an anonymous basis. Results aggregated and presented to AOL Committee.	MAcc Program Director; AOL Committee
4.6	Obtain Input and feedback from Accounting Alumni	Send surveys to accounting alumni to gather feedback	Fall 2012- Spring 2017	Surveys sent to accounting alum each year	Dept. Chair, AOL Committee.

Goal 5: Long-term External Relationships to Promote Student Career Development and Placement Opportunities

	Strategic Initiatives	Action Steps	Time Frame	Progress/outcomes	Responsibility
5.1	Promote Student Career-Related Learning Experiences	Develop list of potential employers; develop system to communicate potential opportunities to students; invite GFCB Internship Coordinator to ACCT 499 class	On Going	GFCB Internship Coordinator meets with ACCT 499 class each semester; a web site has been formed to document potential employers and to track number of students participating in career-related learning experiences	Dept. Chair; GFCB Internship Coordinator; ACCT 499 instructor
5.2	Provide opportunities for professionals to visit campus to network with students	Provide support to BAP Chapter and support the Student IMA Chapter	On Going	At least seven professionals visit campus each semester	Dept. Chair; CP Advisers; IMA Adviser
5.3	Offer Continuing Professional Development programs for CPAs and Accountants	Plan and host two CPE program each academic year	On Going	Two CPE programs have been developed each academic year and participation has increased significantly.	Dept. Chair and Mrs. Henson
5.4	Engage with representatives who represent firms at Meet the Firms Event	Attend the Meet the Firms Event and greet/visit with the alum and firm representatives in attendance	On Going	Dept Chair, BAP Adviser, and members of the faculty have attended each event.	Dept. Chair; BAP Advisers; and Accounting Faculty
5.5	Visit firms and organizations who employ graduates	Schedule meetings and travel to various firms and business organizations	On Going	Five or more firms or businesses are visited each year.	Dept. Chair, Internship Coordinator, Representative from Career Center
5.6	Recognize outstanding accounting alumni	Select one recent accounting alumnus and one alumna	On Going	Recognize annually at Beta Alpha Psi Banquet	Dept. Chair, Accounting Faculty

APPENDIX D

AOL Process and Examples

Undergraduate Accounting Program

Flowchart of the Undergraduate Accounting Program AOL Process



LEARNING OBJECTIVES

BACHELOR OF SCIENCE: ACCOUNTING PROGRAM

In addition to the Gordon Ford College of Business learning objectives, graduates from the Accounting program should be able to:

1. Demonstrate an understanding of the basic technical skills and knowledge necessary for an entry level accounting position.
 - a. Demonstrate an understanding of the basic functions of financial statements.
 - b. Demonstrate an understanding of the levels of authoritative literature.
 - c. Demonstrate an understanding of the accrual basis of accounting.
 - d. Demonstrate an understanding of the difference between net income and cash flows.
 - e. Demonstrate an understanding of the systems for accounting information.
 - f. Demonstrate an understanding of the management accountant's use of accounting information.
 - g. Demonstrate an understanding of the tax laws and sources of tax law that relate to individuals.
 - h. Demonstrate an understanding of basic cost concepts.
 - i. Demonstrate an understanding of the audit process and other attestation engagements.
 - j. Demonstrate an understanding of the accounting cycle.
2. Demonstrate the ability to communicate effectively in an oral professional interview.
3. Demonstrate the ability to communicate in a professional written communication.
4. Identify ethical dilemmas and demonstrate an understanding of professional responsibilities.
5. Conduct research of authoritative accounting literature.
6. Demonstrate a (an):
 - a. Knowledge of business statistical techniques
 - b. Understanding of analytics related to data modeling, data management, predictive analytics, enterprise risk management, and social mining

c. Comprehension of basic information management related to relational databases

Assessment

To provide assurance that our learning goals are being met, the Department has been involved in assessment activities for twelve years. Western Kentucky University has a formal assessment program in place which requires that all academic and administrative units participate in assessment activities. The fundamental purpose of program assessment is to encourage continuous improvement in educational programs and administrative and educational support services. Assessment is an ongoing process in which programs and units establish desired student outcomes or administrative objectives and then measure the extent to which those outcomes/objectives are being achieved. The results of the measurements are then used to drive improvements in programs and operations that benefit not only the students but the entire campus community.

The clear process and timeline have been established with regard to assessment activities. (See <http://www.wku.edu/Dept/Support/AcadAffairs/sacs/AssessOffice/index.htm>) This broad process is diagramed in the flowchart in *Appendix T* of the Self Evaluation Report and involves departments submitting assessment plans which have to be approved by the Assessment Committee. In addition, departments are required to submit a “close the loop” report at year end, after the assessment activities have been completed.

In submitting the assessment plans at the beginning of each year, departments are required to indicate three intended educational outcomes and two means of assessing each outcome. In the year-end reports, departments provide a summary of the assessment data collected and are asked to report how the results will be used to improve the program.

A critical element in our assessment process is the Senior Assessment Examination which is administered in ACCT 499- Senior Assessment. This exam, which all accounting majors are required to take during their last semester of coursework, is used to assess the technical skills listed under Learning Objective 1. The exam consists of multiple choice questions which are designed to assess the extent to which the graduating students have achieved the Program’s stated technical skills learning objectives. To pass the assessment exam, students are required to achieve a minimum score of 70 percent. Students who are unsuccessful on the first attempt are required to take a second exam, which consists of different questions which cover the same concepts. Those students, who do not achieve the required 70 percent score on the second exam, must take a third individualized exam, which consists of the missed questions from the two previous examinations. In using customized exams consisting of previously missed questions, students are required to do remedial work and review concepts that have not been completely mastered. The process continues with these unique, customized exams until each student achieves a minimum score of 70 percent. Students are assigned a final grade for ACCT

499 that is primarily based on the number of attempts required to pass the exam and exam scores.

To provide greater assurance that graduates are prepared for successful careers in accounting and business, the Department of Accounting faculty expanded the program's learning outcomes and enhanced its analysis and documentation of the results of the senior assessment examination.

The AOL process also includes efforts to assess written and oral communication skills. The faculty decided that the assessment of communication skills should take place within the Senior Assessment Course. However, the faculty concluded that written and oral communication skills must be demonstrated and assessed using a different assessment process than the senior assessment examination. Therefore, students enrolled in the Senior Assessment Course are now required to submit examples of written and oral communication, and the examples are evaluated by the faculty using rubrics approved by the Department.

As discussed earlier in the report, the Department instituted a new learning objective for assessing data analytics. A case study is evaluated using a rubric specifically designed to assess the students' mastery of data analytics.

Examples of each of the aforementioned rubrics are included in the following pages:

Oral COMMUNICATION EVALUATION FORM

Student NAME/ ID _____ CLASS: Accounting 499

DATE: _____

	DISTINGUISHED	PROFICIENT	NOVICE
Points	10	9 8	7 6 5
PROFESSIONAL DRESS:	Professionally dressed and groomed; poised and confident appearance.	Some items of dress and/or grooming were distracting.	Dress and/or grooming were unprofessional.
Points	10	9 8	7 6 5
FIRM RESEARCH:	Seemed very knowledgeable about the firm.	Generally seemed to have an adequate knowledge of the firm.	Little or no knowledge of the firm.
Rating _____			
Points	10	9 8	7 6 5
COHERENCE AND ORGANIZATION:	Responses and ideas presented in a complete, clear, logical manner; smooth transitions from question to question.	Responses and ideas are loosely connected; lacks clear transitions; flow and organization are sometimes choppy.	Responses are incomplete, awkward, or unclear; choppy and disjointed; does not flow.
Rating _____			
Points	10	9 8	7 6 5
DELIVERY:	Clear articulation, proper volume; steady rate; minimal errors in grammar; good posture and eye contact; enthusiastic and confident.	Generally clear articulation, but some mumbling and pauses; little or no expression; some grammatical and related errors; limited difficulties with posture, eye contact, and confidence.	Inaudible or too loud; rate too slow or too fast; seemed uninterested or used monotone; persistent grammatical errors; poor posture; no eye contact; a general lack of confidence.
Rating _____			
OVERALL RATING:			
Rating _____			

WRITTEN COMMUNICATION EVALUATION FORM

Student ID Number _____ CLASS: Accounting 499

DATE: _____

Points	10	9	8	7	6	5
	DISTINGUISHED		PROFICIENT		NOVICE	
COHERENCE AND ORGANIZATION: RATING: (Circle one) ADMIRABLE ACCEPTABLE AMATEUR	Information presented in a logical sequence; Smooth transitions from idea to idea.		Information is loosely connected. Lacks clear transitions; flow and organization are sometimes choppy		The writing is choppy and disjointed; does not flow; no apparent logical order.	
Points	10	9	8	7	6	5
GRAMMAR AND SYNTAX: RATING: (Circle one) ADMIRABLE ACCEPTABLE AMATEUR	Minor errors in grammar and spelling.		Some errors in grammar and spelling.		Excessive errors in grammar and spelling.	
OVERALL RATING: (Circle one) ADMIRABLE ACCEPTABLE AMATEUR Overall Point Grade _____ (10—5)						

ETHICAL DILEMMA EVALUATION FORM

Learning Objective	<-----Rating----->		
	DISTINGUISHED	PROFICIENT	NOVICE
Identification of Ethical Dilemma Rating _____	Identified ethical dilemma that Tom faced (clear and unambiguous).	Identified a possible ethical dilemma but not Tom's (or not expressed in a clear manner).	Unable to identify one ethical dilemma (Tom's dilemma). (0, 1)
Identification of Stakeholders Affected by the Dilemma: Rating _____	Clearly identified 3 or more stakeholders.	Identified 2 of the stakeholders.	Unable to identify at least 2 stakeholders. (0, 1)
Identification of alternative courses of action for Tom: Rating _____	Identified 3 or more possible courses of action.	Identified 2 courses of action.	Unable to identify at least 2 appropriate alternatives available to Tom. (0, 1)
Selection of an alternative to resolve the ethical issue for Tom. Rating _____	Clear, decisive selection of an appropriate course of action to resolve the issue (Connected resolution to dilemma).	Exhibited some difficulty in identifying appropriate course of action (gave a resolution but not directly connected to dilemma).	Unable to select an appropriate course of action.
Identification of How a Senior Manager's Behavior Might Impact the Behavior of a Staff Member: Rating _____	Described clearly the impact of unethical behavior in an organization (Tone at the top; quality control standards; Tom's go-to person).	Exhibited some difficulty in recognizing how Susan's behavior impacts the behavior of Tom (did not connect the issue to the environment of the organization).	Unable to identify need for Tone at the Top (or how supervisor's behavior might impact the behavior of Tom).

Point Scale: Novice = 5-6; Proficient = 7-8; Novice = 9-10

Data Analytics Learning Outcome Assessment Rubric

LEARNING OBJECTIVE	DISTINGUISHED		PROFICIENT		NOVICE	
	10	9	8	7	6	5
<p>DATA MINING AND MANAGEMENT</p> <p>RATING: _____.</p>	<p>Perform precise Internet search and successfully locate the 10-Q and 10-K data files from the EDGAR Company Filing System. Properly consolidate the 10-Q files into an Excel spreadsheet with 6 consecutive quarters and 3 years of annual data.</p>		<p>Perform Internet search and locate partial or incomplete 10-Q and 10-K data files from the EDGAR Company Filing System. The consolidated spreadsheet has some incomplete or incorrect data.</p>		<p>Fail to perform proper Internet search and locate the targeted 10-Q and 10-K files. Fail to consolidate data into a spreadsheet and print from it.</p>	
<p>DATA MODELING AND ANALYSIS</p> <p>RATING: _____.</p>	<p>Successfully calculate the gross profit ratios, plot the ratios into a Bar Chart using Tableau with data labels, and make a sound interpretation from the trend analysis.</p>		<p>Ratios with some errors, plot with missing information, difficulty in interpreting the results.</p>		<p>Fail to calculate gross profit ratios, plot ratios, or interpret results.</p>	
<p>STATISTICAL ANALYSIS</p> <p>RATING: _____.</p>	<p>Successfully perform the correlation and regression analyses and present the results correctly.</p>		<p>Perform the correlation and regression analysis and present the results with some errors or difficulties.</p>		<p>Fail to perform the correlation and regression analysis and fail to present their results.</p>	
OVERALL RATING:						

Assurance of Learning - Bachelor's of Science in Accounting

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
LO1: Discipline Knowledge Tax (ACCT 430) Academic Year: 2012-13	LO1(g) Students will demonstrate an understanding of the tax laws and sources of tax law that relate to individuals.	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers federal income taxation of individuals.)	Students will score an average of 70% or higher on the Tax section of the Accounting Senior Exit Exam. In addition to reviewing the overall average score for the overall category, the AOL Committee "drills down" into each question in the category. Any	While the overall knowledge area for "Tax" is acceptable (>70%), specific basic concepts appear weak. The question on "Filing Status" was answered correctly by only 60% of students and the questions on "Gross Income" were answered correctly by only 68% of students. Given that these topics consist of basic tax knowledge, these scores are a concern.	A new text was adopted in Fall 2013 that covered tax basics more thoroughly and specialized topics more generally. Expanded assignments covering filing status were added to curriculum in Fall 2013. The first research assignment and other assignments were edited to include more investigation of taxable vs nontaxable forms of income.

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
			question with an average score of 60% or less is discussed for possible curricula implications and the item may be communicated to the accounting curriculum committee.		
LO1: Discipline Knowledge Tax (ACCT 430) Academic Year: 2013-14	LO1(g) adapted: Students will demonstrate an understanding of the tax laws related to filing status and gross income for individuals.	Accounting Senior Exit Exam	Students will score an average of 70% or higher on the questions related to filing status and gross income.	Results improved to 64% of students answering questions on filing status correctly, but did not meet acceptable standards of 70%. Results did not improve (64.5%) on the questions related to gross income.	<u>Follow-up on CTL-cycle 1:</u> Some students taking the exit exam may have taken the course prior to the curricular changes. For Fall 2014, increased emphasis was placed on the topics during lecture.

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>Concerning the gross income topic, an analysis of the “incorrect” answers most often selected indicated that students were most confused about taxability of dividends. This topic received more extensive coverage in assignments beginning in Fall 2014.</p> <p>In Spring 2015, graded (rather than ungraded) homework became part of the grading structure of the course. Thus, homework became REQUIRED rather than suggested. More students completed the work, thus improving their performance in the</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					course.
LO1: Discipline Knowledge Tax (ACCT 430) Academic Year: 2014-15	LO1(g) adapted: Students will demonstrate an understanding of the tax laws related to filing status and gross income for individuals.	Accounting Senior Exit Exam	Students will score an average of 70% or higher on the questions related to filing status and gross income.	75% of students responded correctly to the questions on filing status and 82.2% of students responded correctly to the questions on gross income.	<u>Follow up on CTL-cycle 2:</u> Results are encouraging. We will continue to monitor these areas.
LO1: Discipline Knowledge Auditing (ACCT 450) Academic Year: 2012-13	LO1(i): Students will demonstrate an understanding of the audit process and other attestation engagements.	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers Auditing and Attestation	Students will score an average of 70% or higher on the Audit section of the Accounting Senior Exit Exam. In addition to	Students scored an average of 68% in the Audit area of the exit exam. In analyzing the results, the AOL committee "drilled down" into the results on each question in the Auditing Category identifying a major area of concern: poor learning outcomes and the lack of understanding regarding the Public Company Accounting Oversight Board's	The results were communicated to the accounting curriculum committee and the faculty as a whole. Based on the discussion at the faculty meeting and the analysis, the respective course instructor agreed to make adjustments in the Fall 2013 and Spring

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
		services.)	reviewing the overall average score for the overall category, the AOL Committee “drills down” into each question in the category. Any question with an average score of 60% or less is discussed for possible curricula implications and the item may be communicated to the accounting curriculum	(PCAOB) Fieldwork Standards. The average student score for the sub-category regarding the PCAOB’s Fieldwork Standards was only 40%.	2014 semesters. The instructor added additional slides to the course powerpoint slides and devoted additional classroom lecture to identifying the fieldwork standards. Efforts were made to distinguish between the auditing standards of the AICPA and those established by the PCAOB following the Sarbanes-Oxley Act of 2002. In addition, the class auditing standards research project was expanded to require the students to access the PCAOB’s web site and include the three

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
			committee.		fieldwork standards in the report.
LO1: Discipline Knowledge Auditing (ACCT 450) Academic Year: 2013-14	LO1(i) adapted: Students will demonstrate an understanding of the audit process and gain a deeper understanding of the PCAOB Fieldwork standards.	Accounting Senior Exit Exam	Students will score an average of 70% or higher on the Audit section of the Accounting Senior Exit Exam and above 60% on the questions related to PCAOB Fieldwork standards.	The average student score for Auditing Category was 79.6%. By drilling down, the AOL Committee found the average score on the PCAOB Fieldwork standards was 90%.	<u>Follow up on CTL-cycle 1:</u> The addition of slides to the course powerpoint presentation and the expansion of the research project to require students to access and report on the PCAOB's auditing standards, including the fieldwork standards, was successful in improving student learning. The instructor plans to continue the practice in future semesters.

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
LO1: Discipline Knowledge Auditing (ACCT 450) Academic Year: 2014-15	LO1(i) adapted: Students will demonstrate an understanding of the audit process and and gain a deeper understanding of the PCAOB Fieldwork standards.	Accounting Senior Exit Exam	Students will score an average of 70% or higher on the Audit section of the Accounting Senior Exit Exam and above 60% on the questions related to PCAOB Fieldwork standards.	The average student score for Auditing Category was 74.5%. By drilling down, the AOL Committee found the average score on the PCAOB Fieldwork standards was 95%.	<u>Follow up on CTL-cycle 2:</u> The curricular changes appear to be working. The instructor will continue this emphasis in future semesters.
LO1: Discipline Knowledge Financial (ACCT 300/301)	LO1(d): Students will demonstrate an understanding of the difference between net income and cash	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam	Students will score an average of 70% or higher on the Cash Flow section of the Accounting	The average student score for the Cash Flow Statement Category was 66%. By drilling down, the AOL committee found an area of concern. The average student score for	The instructor in ACCT 301 adjusted the syllabus to allow for additional class time and in-class activities to address the statement of cash flows.

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
Academic Year: 2012-13	flows.	consists of 10 categories of questions. One of the categories covers the statement of cash flows.)	Senior Exit Exam. In addition to reviewing the overall average score for the overall category, the AOL Committee “drills down” into each question in the category. Any question with an average score of 60% or less is discussed for possible curricula implications and the item may be	the sub-category regarding financing activities in the statement of cash flows was only 40%. (Number of students = 62). Based on the discussion at the faculty meeting and the analysis, the respective course instructor agreed to make adjustments in the fall 2013 and spring 2014 semesters.	An extra half-class period was devoted to coverage and problem 23-2 was worked in class. Problem 23-2 is a large problem addressing the complete statement and has a number of financing cash flow items to work through. Spending more time on program 23-2 in class was aimed at improving the students’ skills in accounting for financing activities in the statement of cash flows. Because ACCT 301 is typically taken in the junior year, the students experiencing the change in curriculum will not take

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
			communicated to the accounting curriculum committee.		the senior exit exam until the 2014-15 academic year.
LO1: Discipline Knowledge Financial (ACCT 300/301) Academic Year: 2014-15	LO1(d): Students will demonstrate an understanding of the difference between net income and cash flows.	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers the statement of	Students will score an average of 70% or higher on the Cash Flow section and 60% or higher specifically on the Financing Activities questions of the Accounting Senior Exit	The average student score for the Statement of Cash Flows category was 63.2%. The average student score for the sub-category regarding financing activities in the statement of cash flows was 82.5%.	<u>Follow up on CTL-cycle 1:</u> The impact of the additional class time to address the statement of cash flows and the coverage of the comprehensive problem 23-2 in class resulted in improvement in the students' understanding of the financing activities in the statement of cash

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
		cash flows.)	Exam.		<p>flows. The average score in the subcategory improved from 40% to 85%. However the average student score on the overall category relating to statement of cash flows slightly decreased.</p> <p>Due to historically low performance in this area and other financial accounting areas, the curriculum committee suggested a change in the curriculum to increase the credit hour coverage of Financial Accounting to 9 hrs (3 classes) from 6 hrs (2 classes). In the interim, increased</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>coverage of cash flow material was advised to be included in ACCT 402 to ensure the current students (who will not be impacted by the change in the Intermediate sequence) receive more instruction in this area before graduating.</p> <p>Beginning in the Fall 2015 semester, the ACCT 402 professor developed numerous worksheets and reviews for the class to guide classroom activities as well as to provide additional materials to use for practicing cash flow and other financial accounting</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>problems. An in-class response system (AdobeConnect polling) was introduced at the end of the semester to increase participation in classroom discussions. Finally, in an attempt to reach students who struggle with the material, tutorial videos (including cash flow concepts and calculations) were posted on Blackboard.</p>
<p>LO1: Discipline Knowledge Financial (ACCT 300/301/402) Academic Year:</p>	<p>LO1(d): Students will demonstrate an understanding of the difference between net income and cash flows.</p>	<p>Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10</p>	<p>Students will score an average of 70% or higher on the Cash Flow section and 60% or higher specifically on</p>	<p>The average student score for the Statement of Cash Flows category was 69.8%. The average student score for the sub-category regarding financing activities in the statement of cash flows was</p>	<p><u>Follow up on CTL-cycle 2:</u> The scores for the overall cash flow area are in the acceptable range for the first time in five or more years. The new 9-hour Intermediate sequence</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
2016-17		categories of questions. One of the categories covers the statement of cash flows.)	the Financing Activities questions of the Accounting Senior Exit Exam.	65.9%.	will devote significant time and materials to this topic in an effort to continue improving on the progress made thus far.
LO1: Discipline Knowledge Information Systems (ACCT 312) Academic Year: 2012-13	LO1(e): Students will demonstrate an understanding of the systems for accounting information.	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers Accounting information systems.)	Students will score an average of 70% or higher on the information systems section of the Accounting Senior Exit Exam. In addition to reviewing the	The average student score for the AIS sub-set was slightly higher than 70%. However the results indicated the average score of 40% in one area and 44% in a second area. (Number of students = 62). In analyzing the assessment results, the AOL committee "drilled down" into the results of each question of the AIS	(Concern 1): The instructor incorporated selected narrative from one of her prior research manuscripts titled "Continuous Auditing Using A Strategic-Systems Approach" published in <i>Internal Auditing</i> . The narrative included a thorough explanation of the process to ensure reliability and validity of information generated from paperless

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
			<p>overall average score for the overall category, the AOL Committee “drills down” into each question in the category. Any question with an average score of 60% or less is discussed for possible curricula implications and the item may be communicated to the accounting curriculum committee.</p>	<p>sub-set identifying two areas of concern: (1) the lack of understanding of how to ensure reliability and validity of information generated from a paperless accounting system, i.e., an entity that processed its financial data only in electronic form and (2) the lack of understanding as to the use of self-checking numbers (check digit) for discovering errors in processing financial data. Based on the analysis, the course instructor agreed to make adjustments in the Fall 2013 semester.</p>	<p>accounting systems. The instructor also developed a set of questions to accompany the selected narrative and required the students to respond to the questions as part of an in-class exercise.</p> <p>(Concern 2): The instructor developed an in-class case illustrating how numeric code entered into the processing system can be verified by using a check-digit. The case presented several check digit procedures, and then required the students to demonstrate their understanding by responding to questions</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>at the end of the case.</p> <p>Because ACCT 312 is typically taken in the junior year, the students experiencing the change in curriculum will not take the senior exit exam until the 2014-15 academic year.</p>
<p>LO1: Discipline Knowledge Information Systems (ACCT 312) Academic Year:</p>	<p>LO1(e): Students will demonstrate an understanding of the systems for accounting information.</p>	<p>Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of</p>	<p>Students will score an average of 70% or higher on the Information Systems section and 60% or higher</p>	<p>The average student score for the AIS sub-set increased from slightly above 70% to 80%. The average student score on the first area of concern increased from 40% to 45%. The average student score on the second area of</p>	<p><u>Follow up on CTL-cycle 1:</u> Results were encouraging. The overall topic improved to a high 80%. Student performance on the first area of concern regarding</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
2014-15		questions. One of the categories covers Accounting information systems.)	specifically on the questions related to the two areas of concern on the Accounting Senior Exit Exam.	concern increased from 44% to 70%.	assessing reliability and validity of information generated from a paperless accounting system improved, but remains below 60%. Additional class time will be devoted to this concept.
LO1: Discipline Knowledge Information Systems (ACCT 312) Academic Year: 2016-17	LO1(e): Students will demonstrate an understanding of the systems for accounting information.	Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers Accounting information	Students will score an average of 70% or higher on the Information Systems section and 60% or higher specifically on the questions related to the two areas of concern on the	AIS sub-set remained relatively stable at an average of 79.6%. The average student score on the first area of concern continued to increase and was 51% in the most recent assessment.	<u>Follow up on CTL-cycle 2:</u> Because the scores on the topic of assessing reliability and validity of information generated from a paperless accounting system is consistently low, the AOL committee is recommending to the curriculum committee that additional materials or cases be added in this

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
		systems.)	Accounting Senior Exit Exam.		area beginning in the Fall 2017 semester.
<p>LO1: Discipline Knowledge</p> <p>Accrual Basis and Cash Flow vs Net Income</p> <p>Academic Years:</p> <p>2012-16</p>	<p>LO1(c):</p> <p>Students will demonstrate an understanding of the accrual basis of accounting</p> <p>LO1(d):</p> <p>Students will demonstrate an understanding of the difference between net income and cash flows</p>	<p>Accounting Senior Exit Exam (An exit exam is administered as part of ACCT 499. The exam consists of 10 categories of questions. One of the categories covers the accrual basis of accounting and another category covers cash flow vs net income.</p>	<p>Students will score an average of 70% or higher on the Information Systems section and 60% or higher specifically on the questions related to the two areas of concern on the Accounting Senior Exit Exam.</p>	<p>These two areas of the Senior Exit exam have consistently received scores below the acceptable 70% range. Despite changes within ACCT 300 and 301, these topics remain low overall.</p>	<p>The Curriculum Committee underwent a two-year review of the Accounting Program requirements and course content. After a recommendation from the Curriculum Committee, the faculty voted to change the Intermediate sequence from two courses consisting of 7 hours to three courses consisting of 9 hours. The sequence may also begin upon completion of ACCT 200 rather than being</p>

Table D-1

Undergraduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>postponed to a student's junior year.</p> <p>Results on LO1(c) and LO1(d) cannot be assessed with the Senior Exit exam until Spring 2018 at the earliest.</p>

**Table D-2
Assessment of Mock Interviews:**

	# of Students	Professional Dress	Preparation For Interview	Coherence & Organization	Vocal Presentation	Presentation and Style	Overall
2015-16	60						
Overall:							
Distinguished		76.7%	65.0%	66.6%	18.3%	53.3%	38.4%
Proficient		21.7%	28.4%	33.4%	80.0%	46.7%	58.3%
Novice		1.7%	6.7%	0.0%	1.7%	0.0%	3.3%
2015-16	42						
Overall:							
Distinguished		73.8%	59.5%	61.9%	45.2%	42.9%	56.7%
Proficient		26.2%	31.0%	33.3%	50.0%	47.6%	37.6%
Novice		0.0%	9.5%	4.8%	4.2%	9.5%	5.7%
2014-15	40						
Overall:							
Distinguished		75.6%	50.0%	54.7%	37.4%	43.3%	31.4%
Proficient		21.0%	40.7%	40.6%	57.9%	50.9%	65.8%
Novice		3.4%	9.3%	4.7%	4.7%	5.8%	3.8%
2013-14	37						
Overall:							
Distinguished		70.3%	43.3%	45.9%	18.9%	32.4%	27.0%
Proficient		21.6%	40.5%	48.7%	73.0%	59.5%	67.6%
Novice		8.1%	16.2%	5.4%	8.1%	8.1%	5.4%

Table D-3
Written Communication Assessment

	# of Students	Coherence & Organization	Grammar & Syntax	Overall
2016-17				
Admirable	59	78.0%	81.4%	74.5%
Acceptable		20.3%	18.6%	23.7%
Amateur		1.7%	0.0%	1.8%
2015-16				
Admirable	42	66.6%	69.1%	61.9%
Acceptable		31.0%	28.5%	35.7%
Amateur		2.4%	2.4%	2.4%
2014-15				
Admirable	38	43.0%	39.5%	34.2%
Acceptable		51.3%	46.0%	54.0%
Amateur		5.7%	14.5%	11.8%
2013-14				
Admirable	40	57.5%	50.0%	47.5%
Acceptable		35.0%	37.5%	42.5%
Amateur		7.5%	12.5%	10.0%

Table D-4
Assessment of Ethics Case 2016-2017

	# of Students	<u>Identification of Ethical Dilemma</u>	<u>Identification of Stakeholders Affected</u>	<u>Identification of Alternative Actions</u>	<u>Selection of Course of Action</u>	<u>Identification of the Impact of Sr. Mgr's Behavior On Staff Member</u>	<u>Overall</u>
2016-17	59						
Distinguished		54.9%	83.2%	45.9%	54.1%	65.6%	56.7%
Proficient		43.8%	13.9%	47.3%	42.7%	28.0%	39.2%
Novice		1.3%	2.9%	6.8%	3.2%	6.4%	4.1%
2015-16	42						
Distinguished		54.8%	83.4%	45.2%	57.1%	69.0%	61.9%
Proficient		42.8%	11.9%	45.2%	38.1%	21.4%	31.9%
Novice		2.4%	4.7%	9.5%	4.7%	9.6%	6.2%
2014-15	40						
Distinguished		83.3%	98.1%	88.9%	33.3%	55.6%	71.7%
Proficient		13.0%	0.0%	11.1%	66.7%	44.4%	25.8%
Novice		3.7%	1.9%	0.0%	0.0%	0.0%	2.5%
2013-14	40						
Distinguished		77.5%	97.5%	72.5%	50.0%	45.0%	68.5%
Proficient		17.5%	0.0%	22.5%	47.5%	47.5%	27.0%
Novice		5.0%	2.5%	5.0%	2.5%	7.5%	4.5%

ACCT 499 – Spring 2017

Undergraduate Accounting Program - Assessment of Learning:

Learning Objective Number 6

Students should be to demonstrate a (an):

Knowledge of business statistical techniques

Understanding of analytics related to data modeling, data management, predictive analytics, enterprise risk management, and social mining

Comprehension of basic information management related to relational databases

Assign the following data analytics case in the 'ACCT499 Senior Assessment' course to assess the learning outcomes.

The Assessment Case – using Excel and Tableau

From Internet, look for the US Security and Exchange Commission's EDGAR Company Filings, and locate the most recent three 10-Q interactive data files and the last 10-K interactive file for _____ (your chosen company).

Look for the 'Condensed Consolidated Statement of Income' from the 'Financial Statements' section of the content panel.

View the statement as an Excel Document instead of a Printed Document.

Consolidate the four 'Condensed Consolidated Statement of Income' Excel sheets into one and order the columns of data by date. You should now have a spreadsheet with 3 quarters of **data for 2016 and three quarters of data from 2015 with annual data for the last three years**. Print the spreadsheet (landscape and fit into one page).

Calculate the 'gross profit ratio' for each period, create a trend analysis chart in Tableau.

Write a paragraph with **your gross profit prediction for 2016 then verify this in March when 2016 annual income statements are posted to EDGAR**.

Perform a correlation analysis (under Data menu and Data Analysis) and find the relationship between Cost of Goods Sold and Net Revenue for the quarterly data. You should have 6 data points for each variable.

Correlation between Cost of Goods Sold and New Revenue is:

Perform a regression analysis (under Data menu and Data Analysis) and find the relationship between dependent variable Y (Cost of Goods Sold) and independent variables X (Net Revenue).

Write the regression result into the following equation:

Cost of Goods Sold = _____ + _____ Net Revenue

Schedule of AOL Assessment Activities - Undergraduate Program

Year in Assessment Period	5		1		2		3		4		5	
	Fall-16	Spg-17	Fall-17	Spg-18	Fall-18	Spg-19	Fall-19	Spg-20	Fall-20	Spg-21	Fall-21	Spg-22

LEARNING OBJECTIVES

Learning Objective #1: Students will demonstrate an understanding of the basic technical skills and knowledge necessary for an entry level accounting position.	X	X		X		X		X		X		X
Learning Objective #2: Students will demonstrate the ability to communicate in oral and written form.	X	X			X			X				X
Learning Objective #3: Identify ethical dilemmas and demonstrate an understanding of professional responsibilities.	X	X		X			X			X		
Learning Objective #4: Conduct research of authoritative accounting literature.		X	X			X			X			X
Learning Objective #5: Students should be to demonstrate a (an): a) knowledge of business statistical techniques; b) understanding of analytics related to data modeling, data management, predictive analytics, enterprise risk management, and social mining; c) comprehension of basic information management related to relational databases		X	X	X	X		X		X			X

"X" denotes data collection; assessment and implementation will take place in the following semester or year depending on the LO
 Schedule of assessment may be accelerated if student performance indicates a concern in an area

APPENDIX E

AOL Process and Examples

Master of Accountancy

Flowchart of the Master of Accountancy Program AOL Process



**Department of Accounting
Gordon Ford College of Business
Western Kentucky University**

Mission Statement

The mission of the Accounting Program is to provide accounting education to prepare students for successful and rewarding careers in accounting and business.

Master of Accountancy (MAcc) Program

The learning objectives for the Master of Accountancy degree (MAcc) are derived from the Accounting Program's mission statement and related educational objectives as published on the Department's website. The accounting program's mission is to provide accounting education to prepare students for successful and rewarding careers in accounting and business.

The MAcc program aspires to promote academic excellence in the areas of "professional knowledge", "professional skills", "professional communications", and "professional ethics" with a desired outcome that our graduates will demonstrate an expanded understanding of the professional responsibilities, the ethical standards of the accounting profession, and the strategic role of accounting in business organizations and society. An indirect measure or indicator of the success of the program includes an increase in the percentage of students obtaining a professional accounting certification (CPA, CMA, CGMA, CGFM, CFE, CIA, etc).

The learning objectives for the masters in accounting program were determined by input from faculty based on their study of contemporary developments in the field. Additional input was received from the members of the Accounting Advisory Council as the learning objectives were developed. The Master of Accountancy committee, composed of the graduate accounting faculty, is charged with developing assessment measurements, establishing benchmarks, and analyzing assessment results for the purpose of recommending curricula action. This process is ongoing and continuous.

**Master of Accountancy Program (MAcc)
Program Objectives**

Professional Knowledge (LO 1). *Students will develop an enhanced understanding of accounting and related topics and will be able to:*

- Apply specialized accounting principles to complex financial reporting issues.
- Identify and address audit risk.
- Demonstrate advanced knowledge of internal controls and accounting information systems.
- Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.
- Explore tax issues through authoritative sources and evaluate tax planning opportunities.

Professional Skills (LO 2). *Students will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to:*

- Research complex accounting issues and apply findings in various decision settings.
- Recognize the appropriate accounting analytic methods for particular organizational problems.
- Properly employ the procedures associated with particular accounting analytic methods.
- Present the output from accounting analytic methods in a form that is useful to organizational managers.
- Recognize financial implications of operating in a global environment and properly report international transactions related to foreign activities.

Professional Communications (LO 3). *Students will enhance their professional communication skills and will be able to:*

- Articulate thoughts clearly and concisely in professional business writing.
- Produce professional quality business documents.
- Deliver a professional oral presentation using appropriate technology.

Professional Ethics (LO 4). *Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:*

- Identify ethical dilemmas.
- Apply the principles in professional codes of conduct to various situations.
- Discuss the consequences related to ethics violations.

**ASSURANCE OF LEARNING PROCESS
MASTER OF ACCOUNTANCY PROGRAM**

LO1: Professional Knowledge: *Students will develop an enhanced understanding of accounting and related topics and will be able to:*

Apply specialized accounting principles to complex financial reporting issues;

Identify and address audit risk;

Demonstrate advanced knowledge of internal controls and accounting information systems;

Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified; and

Explore tax issues through authoritative sources and evaluate tax planning opportunities.

A. Assessment Tools:

Cases or comprehensive problems assigned in appropriate MAcc courses

MAcc student surveys post-graduation

NASBA Customized CPA Exam Performance Report

B. Assessment Metrics:

Performance levels on selected discipline-specific assignments – LO1(A)(1)

Ratings reported on post-graduate student surveys – LO1(A)(2)

Scores on selected areas of the CPA exam – LO1(A)(3)

C. Assessment Process (for each of the specific subcategories listed above):

Exams/projects/comprehensive assignments collected in an appropriate course or courses (i.e. ACCT 500, 510, 520, 530, 540 and 550) requiring student to demonstrate mastery of required concepts in the discipline will be assessed by the professor in the course. Areas of weakness or for continuous improvement will be identified, documented, and communicated to the Assurance of Learning committee. The course professor will report any curricular changes that will be undertaken to improve areas of weakness. Additional curricular changes that might bring about improvement or strengthen the area may be made by the AOL committee to the curriculum committee and/or course instructor.

Reassessment will take place in the following appropriate semester to gather data to “close the loop.” Based on results of the reassessment, additional recommendations will be made for further improvement.

Reassessment will take place for the next following appropriate semester for evidence of “closing the loop.”

Following a two-cycle assessment process, the evaluation and reassessment process will take place on a bi-yearly cycle.

Odd years: financial reporting issues; tax accounting; and/or not-for-profit and government

Even years: audit risk; managerial accounting; and/or internal controls and information systems

Student surveys post-graduation will be collected with open-ended questions assessing the program each year. Questions on specific graduate courses **may** be included when we are evaluating our “closing the loop” activities in significant problem areas.

Data from the NASBA CPA Performance Report will be assessed to determine MAcc graduates ability to apply specialized accounting principles to complex issues within the specified areas of discipline knowledge. Areas for continuous improvement will be identified, documented, and communicated to the curriculum committee and/or course instructor for consideration of potential changes that might bring about improvement. (Student success rates will be used for assessment)

D. Assessment Desired/Expected Outcomes:

1. We expect MAcc students’ average score on the metric used to measure performance of students’ demonstration of discipline knowledge to be at the “C” level or higher.
2. We expect student survey participants to rate the related learning objective at an average of 5 or above.
3. We expect 80% of MAcc graduates taking the CPA exam to score 75% or above on selected competency skill sets on the exam.

LO2: Professional Skills: *Student will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to:*

Research complex accounting issues and apply findings in various decision settings.

Recognize the appropriate accounting analytic methods for particular organizational problems.

Properly employ the procedures associated with particular accounting analytic methods.

Present the output from accounting analytic methods in a form that is useful to organizational managers.

A. Assessment Tools:

1. Cases or comprehensive problems assigned in appropriate MAcc courses
2. MAcc student surveys post-graduation

B. Assessment Metrics:

1. Performance levels on rubrics used to assess research and analytical skills – LO2(A)(1)
 2. Responses to open-ended questions on specific graduate courses reported on post-graduate student surveys **may** be included when we are evaluating our “closing the loop” activities in significant problem areas.
 3. Performance levels on cases in various classes that measure students’ abilities to recognize, employ, and present the appropriate analytic methods related to the assignment.
- LO2(2-4)

C. Assessment Process (for each of the specific subcategories listed above):

Cases collected in an appropriate course or courses (i.e. ACCT 500, 520, 530, 540, and 550) requiring student to research the authoritative literature, analyze and apply accounting concepts, and/or identify internal controls and risk will be analyzed to assess students' ability to perform these tasks. Areas for continuous improvement will be identified, documented, and communicated to the curriculum committee and/or course instructor for consideration as to changes that might bring about improvement. (A rubric based on course learning objectives will be used for assessment. Rubrics will be developed during the Fall17/Spring18 terms) Reassessment will take place in the following appropriate semester to gather data to "close the loop." Based on results of the reassessment, additional recommendations will be made for further improvement.

Reassessment will take place for the next following appropriate semester for evidence of "closing the loop."

Following a two-cycle assessment process, the evaluation and reassessment process will take place on a bi-yearly cycle.

Odd years: financial reporting issues; tax accounting; and/or not for profit

Even years: audit risk; and/or managerial accounting

Student surveys post-graduation will be collected with open-ended questions assessing the program each year. Questions on specific graduate courses **may** be included when we are evaluating our "closing the loop" activities in significant problem areas.

D. Assessment Desired/Expected Outcomes:

1. We expect MAcc students' average score on the rubric used to measure performance of students' research and analytic skills to be at the "Acceptable" level (3) or higher.
2. We expect student survey participants to rate the related learning objective at an average of 5 or above.

LO3: Professional Communication: *Students will enhance their professional communication skills and will be able to:*

Articulate thoughts clearly and concisely in professional business writing.

Produce professional quality business documents

Deliver a professional oral presentation using appropriate technology.

A. Assessment Tools:

1. Cases or comprehensive problems with required written communication of results assigned in appropriate MAcc courses
2. NASBA Customized CPA Exam Performance Report
3. Oral presentations assigned in appropriate MAcc courses
4. MAcc student surveys post-graduation

B. Assessment Metrics:

1. Performance levels on rubric used to assess writing skills – LO3(A)(1)
2. Scores on the “writing” competency skill set of the CPA - LO3(A)(2)
3. Performance levels on rubric used to assess oral presentation skills – LO3(A)(3)
4. Student surveys post-graduation will be collected with open-ended questions assessing the program each year. Questions on specific graduate courses **may** be included when we are evaluating our “closing the loop” activities in significant problem areas.

C. Assessment Process (for each of the specific subcategories listed above):

Cases and/or problems collected in an appropriate course or courses (i.e. ACCT 500, 520, 530, 540, and 550) requiring student to communicate the results in a professional business document (i.e. letter, memo, report, etc.). Areas for continuous improvement will be identified, documented, and communicated to the curriculum committee and/or course instructor for consideration as to changes that might bring about improvement.

Reassessment will take place in the following appropriate semester to gather data to “close the loop.” Based on results of the reassessment, additional recommendations will be made for further improvement.

Reassessment will take place for the next following appropriate semester for evidence of “closing the loop.”

Following a two-cycle assessment process, the evaluation and reassessment process will take place on a bi-yearly cycle.

Even years: financial reporting issues; tax accounting; and/or not for profit

Odd years: audit risk; managerial accounting; and/or internal control and accounting systems

Data from the NASBA CPA Performance Report will be assessed to determine MAcc graduates writing ability. (Students’ average scores will be used for assessment.)

Class presentations (either individual or group)

Reassessment will take place in the following appropriate semester to gather data to “close the loop.” Based on results of the reassessment, additional recommendations will be made for further improvement.

Reassessment will take place for the next following appropriate semester for evidence of “closing the loop.”

Following a two-cycle assessment process, the evaluation and reassessment process will take place on a bi-yearly cycle.

Even years: financial reporting issues; tax accounting; not for profit

Odd years: audit risk; managerial accounting; internal control and accounting systems

Student surveys post-graduation will be collected with open-ended questions assessing the program each year. Questions on specific graduate courses **may** be included when we are evaluating our “closing the loop” activities in significant problem areas.

D. Assessment Desired/Expected Outcomes:

1. We expect MAcc students’ average score on the rubric used to measure writing skills to be at the “Acceptable” level (3) or higher.
2. We expect 80% of MAcc graduates who take the CPA exam to score 75% or above on the writing competency skill set on the CPA exam.
3. We expect MAcc students’ average score on the rubric used to measure oral communication skills to be at the “Acceptable” level (3) or higher.
4. We expect student survey participants to rate the related learning objective at an average of 5 or above.

LO4: Professional Ethics: *Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:*

Identify ethical dilemmas.

Apply the principles in professional codes of conduct to various situations.

Discuss the consequences related to ethics violations.

A. Assessment Tools:

1. NASBA Customized CPA Exam Performance Report
2. Cases or comprehensive problems assigned in appropriate MAcc courses
3. MAcc student surveys post-graduation

B. Assessment Metrics:

1. Scores on selected areas of the CPA exam – LO4(A)(1)
2. Performance levels on a rubric used to assess ethical awareness – LO4(A)(2)
3. Ratings reported on post-graduate student surveys – LO4(A)(3)

C. Assessment Process (for each of the specific subcategories listed above):

Cases collected in an appropriate course or courses (i.e. ACCT 500, 530, and 540) requiring students to apply the appropriate codes of conduct to identify ethical dilemmas with the affected stakeholders and demonstrate their ability to choose appropriate courses of action will be analyzed to assess students’ ability to perform these tasks. Areas for continuous

improvement will be identified, documented, and communicated to the curriculum committee and/or course instructor for consideration as to changes that might bring about improvement. (A rubric based on course learning objectives will be used for assessment.)

Reassessment will take place in the following appropriate semester to gather data to “close the loop.” Based on results of the reassessment, additional recommendations will be made for further improvement.

Reassessment will take place for the next following appropriate semester for evidence of “closing the loop.”

Following a two-cycle assessment process, the evaluation and reassessment process will take place on a bi-yearly cycle.

Even years: financial reporting issues; tax accounting

Odd years: audit risk

Student surveys post-graduation will be collected with open-ended questions assessing the program each year. Questions on specific graduate courses **may** be included when we are evaluating our “closing the loop” activities in significant problem areas.

D. Assessment Desired/Expected Outcomes:

1. We expect 80 percent of MAcc graduates taking the CPA exam to score at least 75 percent on the respective area of the CPA exam.
2. We expect MAcc students’ average score on the rubric used to measure performance of students’ demonstration of ethical awareness to be at the “Acceptable” level (3) or higher.
3. We expect student survey participants at the related learning objective at an average of 5 or above.

AOL ASSESSMENT OF PROFESSIONAL KNOWLEDGE

LEARNING OBJECTIVE 1

LO1: Professional Knowledge: *Students will develop an enhanced understanding of accounting and related topics and will be able to:*

- **Apply specialized accounting principles to complex financial reporting issues;**
- **Identify and address audit risk;**
- **Demonstrate advanced knowledge of internal controls and accounting information systems;**
- **Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified; and**
- **Explore tax issues through authoritative sources and evaluate tax planning opportunities.**

LO1(A): Apply specialized accounting principles to complex financial reporting issues

ASSESSMENT METRICS

- **Performance levels on selected discipline-specific assignments – LO1(A)(1)**
Acceptable Scores: Average score of MAcc students will be at the “C” level or above
ACCT 500 Advanced Financial Accounting Theory and Practice:
 Spring 2016-100% of students scored at the “A” level on a *Comment Letter* case in ACCT 500

- **Ratings reported on post-graduate student surveys – LO1(A)(2)**
Acceptable Scores: “5” or above
Survey question: *Students will develop an enhanced understanding of accounting and related topics and will be able to: Apply specialized accounting principles to complex financial reporting issues.*
 Spring 2015 5.83
 Spring/Fall 2016 5.83
 Spring 2017 5.40

- **Scores on selected areas of the CPA exam – LO1(A)(3)**
Acceptable Scores: 80% of MAcc students taking the exam should obtain a passing score (75% or above)

		Pass Rate				
NASBA CPA Exam Results –Total:	2016	2015	2014	2013	2012	Nat’l Ave (15)
Framework and Standards		75.0%	-	87.5%	-	54.5%
Financial Statement Accts.		100%	-	75.0%	-	49.0%
Specific Transactions/Events		87.5%	-	75.0%	-	50.4%
 NASBA CPA Exam Results –First-time:	 2016	 2015	 2014	 2013	 2012	 Nat’l Ave (15)
Framework and Standards		75.0%	-	85.7%	-	54.5%
Financial Statement Accts.		100%	-	71.4%	-	49.0%
Specific Transactions/Events		87.5%	-	71.4%	-	50.4%

- **Areas of weakness or continuous improvement noted by professor(s):** None for this term

LO1(B): Identify and address audit risk

ASSESSMENT METRICS

- **Performance levels on selected discipline-specific assignments – LO1(B)(1)**
Acceptable Scores: Average score of MAcc students will be at the “C” level or above
ACCT 540 Advance Auditing Standards Application and Fraud: **To be evaluated**

- **Ratings reported on post-graduate student surveys – LO1(B)(2)**

Acceptable Scores: “5” or above on a 7-point scale

Survey question: Students will develop an enhanced understanding of accounting and related topics and will be able to: Identify and address audit risk.

Spring 2015	6.33
Spring/Fall 2016	5.50
Spring 2017	6.00

- **Scores on selected areas of the CPA exam – LO1(B)(3)**

Acceptable Scores: 80% of MAcc students should obtain a passing score (75% or above)

NASBA CPA Exam Results –Total:	2016	2015	2014	2013	2012	Nat'l Ave (15)
Understanding Engagement		83.3%	-	54.5%	-	65.4%
Understanding the Entity		66.7%	-	72.7%	-	59.7%
Procedures and Evidence		58.3%	-	81.8%	-	59.4%
Evaluation and Reporting		75.0%	-	63.6%	-	60.2%
Accounting and Review Svcs		75.0%	-	54.5%	-	61.2%
Professional Responsibilities		58.3%	-	63.6%	-	62.2%

NASBA CPA Exam Results –First-time:	2016	2015	2014	2013	2012	Nat'l Ave (15)
Understanding Engagement		77.8%	-	71.4%	-	65.4%
Understanding the Entity		66.7%	-	71.4%	-	59.7%
Procedures and Evidence		72.2%	-	85.7%	-	59.4%
Evaluation and Reporting		55.6%	-	42.9%	-	60.2%
Accounting and Review Svcs		66.7%	-	57.1%	-	61.2%
Professional Responsibilities		55.6%	-	57.1%	-	62.2%

- **Areas of weakness or continuous improvement noted by professor(s): None for this term**

LO1(C): Demonstrate advanced knowledge of internal controls and accounting information systems

ASSESSMENT METRICS

- **Performance levels on selected discipline-specific assignments – LO1(C)(1)**
Acceptable Scores: Average score of MAcc students will be at the “C” level or above

ACCT 510 Advanced AIS Controls and Audit: **To be evaluated**

- **Ratings reported on post-graduate student surveys – LO1(C)(2)**

Acceptable Scores: “5” or above on a 7-point scale

Survey question: Students will develop an enhanced understanding of accounting and related topics and will be able to: Demonstrate advanced knowledge of internal controls and accounting information systems.

Spring 2015 5.22

Spring/Fall 2016 5.16

Spring 2017 6.40

- **Scores on selected areas of the CPA exam – LO1(C)(3)**

Acceptable Scores: 80% of MAcc students should obtain a passing score (75% or above)

NASBA CPA Exam Results –Total: Information Systems	2016	2015	2014	2013	2012	Nat’l Ave (15)
		100%	-	87.5%	-	66.4%
NASBA CPA Exam Results –First-time: Information Systems	2016	2015	2014	2013	2012	Nat’l Ave (15)
		100%	-	85.7%	-	66.4%

- **Areas of weakness or continuous improvement noted by professor(s):**

LO1(D): Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified

ASSESSMENT METRICS

- **Performance levels on selected discipline-specific assignments – LO1(D)(1)**

Acceptable Scores: Average score of MAcc students will be at the “C” level or above

ACCT 520 Special Topics in Managerial Accounting

– Fall 2016: 100% of students scored above a “C” level on case study (Case: Medical Testing Laboratory for MediArts Hospital)

- **Ratings reported on post-graduate student surveys – LO1(D)(2)**

Acceptable Scores: “5” or above on 7-point scale

Survey question: Students will develop an enhanced understanding of accounting and related topics and will be able to: Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.

Spring 2015 6.66

Spring/Fall 2016 6.33

Spring 2017 6.40

Note: Students rated their mastery of this category in the Professional Knowledge Learning Objective higher than any of the other categories in the Spring 2015 and the Spring/Fall 2016 surveys.

- **Scores on selected areas of the CPA exam – LO1(D)(3)**

Acceptable Scores: 80% of MAcc students should obtain a passing score (75% or above)

NASBA CPA Exam Results –Total:	2016	2015	2014	Pass Rate		Nat'l Ave (15)
				2013	2012	
Financial Management		87.5%	-	57.1%	-	57.2%
Operations Management		87.5%	-	71.4%	-	59.9%
NASBA CPA Exam Results –First-time:	2016	2015	2014	2013	2012	Nat'l Ave (15)
Financial Management		85.7%	-	50.0%	-	57.2%
Operations Management		85.7%	-	100%	-	59.9%

- **Areas of weakness or continuous improvement noted by professor(s):**

None at this time (Fall 2016): The professor in ACCT 520 has made only minor changes in the course. Cases target areas where students tend to struggle. Student performance throughout the past four years confirms that the course is successfully equipping students to perform in this area. While there have been some changes to case material, the major concepts being covered remain stable. All learning objectives are being met.

- This course will be taught by a different professor beginning with the Fall 2017 semester. Consequently, the discipline knowledge provided by this course will be assessed at the end of the Fall 2017 semester and for the next few Fall semesters in an effort to help the professor develop the course in a way that meets the desired learning outcomes.

LO1(E): Explore tax issues through authoritative sources and evaluate tax planning opportunities

ASSESSMENT METRICS

- **Performance levels on selected discipline-specific assignments – LO1(E)(1)**

Acceptable Scores: Average score of MAcc students will be at the “C” level or above

ACCT 530 Special Topics in Federal Income Taxation:

Spring 2013	A-7	B-4	C-1		100% ≥C	(Exam)
Spring 2014	A-1	B-3	C-5	D-1	90% ≥C	(Exam average)
Spring 2017	A-3	B-1	C-2		100% ≥C	(Exam average)

- **Ratings reported on post-graduate student surveys – LO1(E)(2)**

Acceptable Scores: “5” or above on a 7-point scale

Survey question: *Students will develop an enhanced understanding of accounting and related topics and will be able to: Explore tax issues through authoritative sources and evaluate tax planning opportunities.*

Spring 2015	5.77
Spring/Fall 2016	5.16
Spring 2017	5.20

- **Scores on selected areas of the CPA exam – LO1(E)(3)**

Acceptable Scores: 80% of MAcc students should obtain a passing score (75% or above)

	Pass Rate					
	2016	2015	2014	2013	2012	Nat'l Ave (15)
NASBA CPA Exam Results –Total:						
Federal Tax Process		85.7%	-	62.5%	-	61.6%
Taxation on Property Trans.		100%	-	75.0%	-	56.6%
Taxation on Individuals		71.4%	-	50.0%	-	58.8%
Taxation on Entities		85.7%	-	87.5%	-	53.4%
NASBA CPA Exam Results –First-time:						
Federal Tax Process		83.3%	-	57.1%	-	61.6%
Taxation on Property Trans.		100%	-	71.4%	-	56.6%
Taxation on Individuals		83.3%	-	42.9%	-	58.8%
Taxation on Entities		83.3%	-	85.7%	-	53.4%

- **Areas of weakness or continuous improvement noted by professor(s):**

Students do not do well on the cash vs accrual rules for taxation. Certain revenues and expenses may be handled differently for tax purposes than for financial accounting under both the cash and accrual method. In the Spring 2016 semester, the students correctly answered only 39.42% of questions on this topic.

**Table E-1
Nontechnical Skills Assessment Results
MAcc Program**

Written Business Communication Rubric

Semester	Content	Language	Research	Format
Spring/Fall 2014	4.5	4.58	4.17	4.92
Spring 2015	2.6	3.7	2.8	3.8
Spring 2016	3.4	3.9	3.8	3.4

Oral Presentation Rubric

Semester	Organization	Content	Language	Nonverbal	Visuals
Spring 2016	4.0	3.7	3.7	3.7	5.0

Research Skills Rubric*

Semester	Determination of Facts and Identification of Issues	Authoritative Sources	Conclusions	Analysis and Evaluations of Findings
Spring 2015	2.8	3.5	2.8	2.3
Spring 2016	3.4	3.5	3.5	3.5
Spring 2017	5.0	5.0	4.0	3.8

*Rubric was designed in Spring 2015 to assess Professional Skills (LO2); prior "Research" was evaluated based column in Written Business Communication Rubric

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
<p>LO3(B): Professional Communications</p> <p>Various courses</p> <p>Fall 2014</p>	<p>Students will enhance their professional communication skills and will be able to produce professional quality business documents.</p>	<p>A rubric was used to assess writing skills.</p>	<p>Average score on the rubric used to measure performance of students' written communication skills to be at the "Acceptable" level (3) or higher.</p>	<p>While the results measured by the rubric were acceptable, the raters noticed that students were not doing a good job of properly citing research references.</p>	<p>Problem was detected in the Fall 2014 semester. Additional guidance on citations was introduced in the Spring 2015 semester in ACCT 500. Students were directed to resources on Blackboard posted by the college on proper documentation of sources.</p> <p>References to proper citations was added to the existing written communication rubric so that this aspect of writing will be part of the formal evaluation process.</p>
<p>LO3(B): Professional Communications</p> <p>ACCT 500</p> <p>Spring 2015</p>	<p>Students will enhance their professional communication skills and will be able to produce professional quality business documents.</p>	<p>A rubric was used to assess writing skills. Proper citations and references are rated in the "Research" area.</p>	<p>Average score on the rubric used to measure performance of students' written communication skills to be at the "Acceptable" level (3) or higher.</p>	<p>The rater noted that citation usage seemed to have improved, but overall scores were down in the "Research" area to 2.8.</p> <p>Scores in all areas evaluated on the rubric were down. Two areas (Language and Format) were acceptable, but lower than prior scores. Two areas (Content and Research) were below a "3".</p>	<p>(CTL-Cycle 1)</p> <p>The research assessed was in the graduate financial accounting course. The prior assessment had been completed in the audit and not for profit course. The concern in that students do not have a good understanding of technical research such as researching authoritative</p>

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					<p>sources such as the codification or the tax code. The same course will be used to assess research in the Spring 2016. Additional class time will be spent in ACCT 500 on researching the codification.</p> <p>A new rubric was designed at the beginning of the semester to assess research skills in more detail than the written business communication rubric.</p>
<p>LO3(B): Professional Communications ACCT 500 <i>Spring 2016</i></p>	<p>Students will enhance their professional communication skills and will be able to produce professional quality business documents.</p>	<p>A rubric was used to assess writing skills. Proper citations and references are rated in the "Research" area.</p>	<p>Average score on the rubric used to measure performance of students' written communication skills to be at the "Acceptable" level (3) or higher.</p>	<p>Content: 3.4 Language: 3.9 Research: 3.8 Format: 3.4 Scores were acceptable and an improvement over Spring 2015.</p>	<p>(CTL-Cycle 2) Writing skills will be assessed again in the Spring 2017 semester for ACCT 500 to see if the improved, acceptable scores hold. The feeling is that the results on the first assessment may not be comparable to the type of research conducted in ACCT 500.</p>
<p>LO3(A): Professional Skills ACCT 500 <i>Spring 2015</i></p>	<p>Students will be proficient in professional skills to provide information relevant to solving organizational</p>	<p>A rubric was used to assess research skills on a case assigned by the professor.</p>	<p>Average score on the rubric used to measure performance of students' research skills to be at the</p>	<p>Results were less than desirable in 3 of the 4 categories: Id of Facts and Issues: 2.8 Sources: 3.5</p>	<p>Additional class time will be spent in ACCT 500 on identifying issues and evaluating the findings.</p>

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
	problems that include the ability to research complex accounting issues and apply finding in various decision settings.		"Acceptable" level (3) or higher.	Conclusions: 2.8 Analysis/Evaluation: 2.3	
LO3(A): Professional Skills ACCT 500 <i>Spring 2016</i>	Students will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to research complex accounting issues and apply finding in various decision settings.	A rubric was used to assess research skills on a case assigned by the professor in ACCT 500.	Average score on the rubric used to measure performance of students' research skills to be at the "Acceptable" level (3) or higher.	Results improved in all deficient categories and were acceptable in all categories. Id of Facts and Issues: 3.4 Sources: 3.5 Conclusions: 3.5 Analysis/Evaluation: 3.5	(CTL-Cycle 1) Research skills will be assessed again in the Spring 2017 semester to see if the improved, acceptable scores hold.
LO3(A): Professional Skills ACCT 530 <i>Spring 2017</i>	Students will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to research complex accounting issues and apply finding in	A rubric was used to assess research skills on a case assigned by the professor in ACCT 530.	Average score on the rubric used to measure performance of students' research skills to be at the "Acceptable" level (3) or higher.	Results improved in all categories. Id of Facts and Issues: 5.0 Sources: 5.0 Conclusions: 4.0 Analysis/Evaluation: 3.8	(CTL-Cycle2) Research skills were tested in the Taxation area to examine skills with a different authoritative source. Results are acceptable.

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
	various decision settings.				
<p>LO4(C): Professional Ethics</p> <p>Tax (ACCT 530)</p> <p>Academic Year:</p> <p>Spring 2016</p>	<p>Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:</p> <ul style="list-style-type: none"> -Identify ethical dilemmas. -Apply the principles in professional codes of conduct to various situations. -Discuss the consequences related to ethics violations. 	A rubric was used to assess learning objective on professional ethics.	Ninety percent of students are expected to identify the ethical dilemmas, apply the principles in the professional codes of conduct to the various ethical dilemmas, and identify the potential consequences to any identified violations of the code of professional conduct.	Using the rubric to assess the students' abilities to identify the ethical dilemmas, the outcomes were less than desirable.	An additional case involving ethics was recommended to be assigned in ACCT 540 (Audit) with increased instructions given on identifying the ethical dilemma.
<p>LO4(C): Professional Ethics</p> <p>Audit (ACCT 540)</p> <p>Academic Year:</p>	<p>Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:</p> <ul style="list-style-type: none"> -Identify ethical 	A rubric was used to assess learning objective on professional ethics.	Ninety percent of students are expected to identify the ethical dilemmas.	98% of the students performing at either the proficient or distinguished level.	<p>(CTL-cycle 1)</p> <p>The Cardillo Travel Systems Case was assigned for assessment purposes.</p>

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
<i>Fall 2016</i>	dilemmas.				
LO4(C): Professional Ethics Audit (ACCT 540) Academic Year: <i>Fall 2017</i>	Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to: -Identify ethical dilemmas.	A rubric will be used to assess learning objective on professional ethics.	Ninety percent of students are expected to identify the ethical dilemmas.	TBD	(CTL-cycle 2) A new case will be assigned for assessment purposes. Follow up is TB
LO1(B): Professional Knowledge Audit (ACCT 540) <i>2015-16</i>	Students will develop an enhanced understanding of accounting and related topics and will be able to identify and address audit risk.	NASBA report of scores on selected areas of the CPA exam	80% of students should obtain a passing score of 75% or above on the CPA exam questions on this topical area	In 2016, pass rates for the auditing topics ranged between 55.6%-77.8%.	Additional cases or assignments on ambiguity and auditor judgment will be incorporated into the course. This area will be reassessed when the NASBA reports for 2017 and 2018 are received.
LO1(E): Professional Knowledge Tax (ACCT 530) <i>Spring 2016</i>	Students will develop an enhanced understanding of accounting and related topics and will be able to explore tax issues through	Results from interim and final exams per professor	On average, students should correctly answer 80% of questions correctly (A or B range).	Students did not perform well on cash vs accrual rules for taxation. On average, students correctly answered 39.42% of questions on this topic.	In addition to the current materials, the Gleim CPA review materials for the Regulation section will be used in the course beginning next term.

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
	authoritative sources and evaluate tax planning opportunities.				
LO1(E): Professional Knowledge Tax (ACCT 530) <i>Spring 2017</i>	Students will develop an enhanced understanding of accounting and related topics and will be able to explore tax issues through authoritative sources and evaluate tax planning opportunities.	Results from interim and final exams per professor	On average, students should correctly answer 80% of questions correctly (A or B range).	Performance on cash vs accrual accounting for tax was better than the Spring 2016 semester. Many of the same questions were included on the exam in order to provide comparable results. 69.4% of questions on this topic were answered correctly on the two exams.	(CTL-Cycle 1) CPA Review materials (Gleim-REG) were added to the course for the Spring 2017 semester. Portions of relevant chapters are assigned in combination with chapters from current textbook. Gleim quizzes are assigned after each unit of study. Additional problem material will be added in the Spring 2018 semester to provide additional practice in this area.
LO3(C): Professional Communication Oral presentation Financial (ACCT 500) <i>2015-16</i>	Students will enhance their professional communication skills and will be able to deliver a professional oral presentation using appropriate technology.	Rubric used to evaluate oral presentations in the graduate financial accounting course	On average, students should score at the "Acceptable" level (3) or higher in each area covered by the rubric	Results are acceptable for student performance in the 2015-16 rating year.	This follow up is suggesting an improvement to the assessment process. It was not driven directly by deficient student performance. The AOL Committee recommended that 1-2 sets per year of oral presentations be videotaped in order to (1) facilitate multiple rates, (2) enable a rater to have an opportunity to replay the presentation, and (3) allow the

Table E-2

Graduate Learning Goals, Select Outcomes, Actions, and Plans

Technical Competency Area(s)	Learning Goal	Assessment Method	Target Performance Level	Results	Follow Up/Closing the Loop
					professor to rate both content and presentation skills due to the playback option, and (4) students will have an opportunity to see and discuss their performance with the rater.

Schedule of AOL Assessment Activities - Macc Program

Year in Assessment Period	5		1		2		3		4		5	
LEARNING OBJECTIVES	F16	Sp17	F17	Sp18	F18	Sp19	F19	Sp20	F20	Sp21	F21	Sp22
Learning Objective 1: Professional Knowledge												
LO1(A) – Complex financial reporting issues (ACCT 500 and 520)		X		X		X				X		
LO1(B) – Identify Audit Risk	X				X				X			
LO1(C) – Internal Controls/AIS	X				X				X			
LO1(D) – Managerial analysis	X		X		X					X		
LO1(E) – Tax		X				X				X		
Learning Objective 2: Professional Skills												
LO2(A) – Research complex accounting issues and apply finding in various decision settings	X	X			X			X				X
LO2(B) - Recognize the appropriate accounting analytic methods for particular organizational problems		X		X			X			X		
LO2(C) - Properly employ the procedures associated with particular accounting analytic methods			X		X		X					X
LO2(D) – Present the output from accounting analytic methods in a form that is useful to organization managers	X	X				X		X		X		X
Learning Objective 3: Professional Communication												
LO3(A) – Articulate thoughts clearly and concisely in professional business writing	X	X	X		X		X		X			X
LO3(B) – Produce professional quality business documents	X	X		X		X		X		X		X
LO3(C) – Deliver a professional oral presentation using appropriate technology	X	X		X		X		X		X		X
Learning Objective 4: Professional Ethics												
	X	X	X			X			X			X

Research Skills Rubric

Rating	5	4	3	2	1	Score
Criteria	ADMIRABLE		ACCEPTABLE		AMATEUR	
Determination of facts and Identification of Issues	Researcher consistently recognizes the crux of the research questions or topics and gathers necessary facts to begin research process. Correctly identifies all or most pertinent issues related to the research question or topic.		Researcher generally recognizes the crux of the research question or topic but occasionally frames the question too widely or narrowly. Researcher gathers most necessary facts to begin research process. Correctly identifies some, but not all, pertinent issues related to the research question or topic.		Researcher fails to recognize the crux of the research questions or topics. Researcher fails to gather necessary facts or misinterprets facts related to the research topic. Either fails to identify pertinent issues or erroneously chooses unrelated/incorrect issues when researching a topic.	
Authoritative sources	Researcher consistently locates appropriate types of sources that contain desired information. Researcher consistently able to differentiate between authoritative and nonauthoritative sources.		Researcher generally locates appropriate types of sources that contain desired information, but sometimes utilizes low-quality sources. Researcher generally able to differentiate between authoritative and nonauthoritative sources.		Researcher is frequently unable to locate appropriate types of sources that contain desired information. Frequently unable to differentiate between authoritative and nonauthoritative sources.	
Conclusions	Researcher is able to identify and use relevant knowledge and information including facts learned in the research process, class lecture, experimentation, and class discussions to arrive at correct conclusion.		Researcher is able to identify and use basic knowledge to arrive at correct conclusion.		Researcher not able to either identify or use relevant knowledge to arrive at conclusion or arrives at incorrect conclusion.	
Analysis and Evaluation of Findings	Researcher analyzes and evaluates alternative points of view where appropriate. Draws reasonable conclusions and examines implications where appropriate. Able to provide evidence and/or explain fallacies and inconsistencies.		Researcher identifies or offers alternative points of view, but does not evaluate or comment on these alternatives. Draws reasonable conclusions and generally recognizes fallacies and inconsistencies.		Researcher fails to identify or offer alternative points of view. Fails to draw conclusions. Fails to recognize any fallacies and inconsistencies when present in the research.	

Written Business Communication Rubric

Rating	5	4	3	2	1	Score
Criteria	ADMIRABLE		ACCEPTABLE		AMATEUR	
Content	Writer uses supporting materials linked to thesis and utilizes appropriate, relevant details to support main idea. The purpose of the document is clear and interesting. Writer provides excellent explanation of key concepts and theories, facts are precise and explicit, and the document preserves goodwill for the reader.		Writer uses supporting materials that add a measurable level or interest to the speech, but does not offer a wide variety of sources or does not provide a good explanation of key concepts and theories. The purpose of the document is not as clear. The document does not reflect a relatively positive tone.		Writer uses supporting materials that do not enhance the concepts or theories; few sources offered; few examples provided or not easily understood. The purpose of the document is unclear. The document reflects a negative tone or does not preserve goodwill for the reader.	
Language	Writer uses language that enhances reader comprehension and interest for topic, while avoiding inappropriate jargon and slang, and defines all terms. Utilizes proper mechanics: grammar, spelling, punctuation, subject/verb agreement, pronoun and possessive usage, sentence structure, and capitalization.		Writer uses language that is reasonably clear, vivid, and appropriate. Mechanics (spelling, grammar, etc.) are almost perfect, but there are some errors that detract from the overall quality of the document.		Writer has multiple errors in mechanics, utilizes culturally inappropriate terms, jargon, or slang. Terms are rarely defined. The quality of the document suffers.	
Research	Writer demonstrates high credibility by selecting a wide variety and good quality of research materials. Properly cites sources in-text and provides references as needed.		Writer utilizes low-quality sources. Does not properly cite sources in-text or provide a complete list of references in proper format.		Writer fails to demonstrate a use of sources and/or does not provide citations or references.	
Format	Writer uses appropriate document style and professional font. Utilizes proper conventions for paragraphing or outlining, spacing, margins, and ensures that the proper message components such as the introduction and conclusion are in appropriate locations.		Writer utilizes appropriate document style but fails to utilize proper conventions in a couple of areas such as paragraphing, spacing, and margins. Message components awkwardly placed and/or difficult to find.		Writer utilizes inappropriate document style and/or font. No paragraphing or proper spacing, margins used. Message components (introduction/conclusion) are missing from document.	

Adapted from: Bovee, C.L. & Thill, J.C. (2012). *Business Communication Today*. New Jersey: Prentice Hall.
 Shwom, B. & Snyder, L.G. (2012). *Business Communication: Polishing Your Professional Presence*. New Jersey: Prentice Hall.

Rating Criteria	5 ADMIRABLE	4	3 ACCEPTABLE	2	1 AMATEUR	Score
Organization	Speaker presents topic clearly, consistent w/purpose; uses memorable, engaging introduction; provides clear thesis; body reflects clear, logical organization; transitions between main points are succinct; conclusion leaves audience w/ undeniable message or call to action. Fits within time limits.		Speaker presents a topic generally consistent with purpose, with most of the audience aware of the thesis and specific purpose of speech.		Speaker presents topic fairly inconsistent with purpose, reflects inappropriate audience analysis, does not offer a clear thesis or specific purpose, fails to provide a clear and logical progression between ideas.	
Content	Speaker uses supporting materials linked to thesis; quality and variety of materials enhances clarity of topic and credibility of speaker. Speaker provides adequate explanation of key concepts and theories, valid research with a variety of sources, and names and facts were precise and explicit.		Speaker uses supporting materials that add a measurable level or interest to the speech, but does not offer a wide variety of sources.		Speaker uses supporting materials that detract from the effectiveness to the speech; few sources offered; few examples provided or not easily understood.	
Language	Speaker uses language that enhances audience comprehension and interest for topic, while avoiding inappropriate jargon and slang, utilizing proper grammar and no disfluencies (uh, er, so, y'know) . Vocals are exceptionally and appropriately well-paced, easily heard by all audience members, and varied in pitch to enhance message.		Speaker uses language that is reasonably clear, vivid, and appropriate. Vocals are acceptable in pace, volume, or pitch, but not enough to detract from overall quality.		Speaker exhibits many vocal disfluencies; has multiple errors in pronunciation and/or grammar; weak enough in pace, volume, or pitch to detract from quality of presentation.	
Nonverbal	Speaker demonstrates exceptional posture, hand gestures, body movement, facial expressions, eye contact, distance from audience, and wears appropriate attire for the purpose of topic.		Speaker demonstrates acceptable posture, hand gestures, body movements, facial expressions, eye contact and distance from audience.		Speaker utilizes little to no audience eye contact; hand gestures are rarely used; little body movement and few facial expressions. Attire is inappropriate.	
Visuals	Speaker uses graphics that reinforce thesis, maximize audience understanding of topic; use of media appropriate, readable, and professional. Speaker looks planned, prepared, and practiced.		Speaker's graphics are creative, focused, and used reasonably well but may not be fully appropriate to topic. Speaker does not appear practiced with the specific visuals used.		Speaker utilizes no visuals or they are used in a poor manner and lack focus to the topic.	

Presentation Rubric (Individual)

Ethical Awareness Rubric

Rating	5	4	3	2	1	Score
Criteria	ADMIRABLE		ACCEPTABLE		AMATEUR	
Identification of Ethical Dilemma	Identified ethical dilemma(s) clearly and unambiguously.		Identified a possible ethical dilemma but not the subject's and/or the dilemma was not expressed in a clear manner.		Unable to identify one ethical dilemma	
Identification of Stakeholders Affected by the Dilemma	Clearly identified 3 or more stakeholders.		Identified 2 of the stakeholders.		Unable to identify at least 2 stakeholders.	
Identification of alternative courses of action for Subject	Identified 3 or more possible courses of action.		Identified 2 courses of action.		Unable to identify at least 2 appropriate alternatives.	
Selection of an alternative to resolve the ethical issue for Subject	Clear, decisive selection of an appropriate course of action to resolve the issue (Connected resolution to dilemma).		Exhibited some difficulty in identifying appropriate course of action (gave a resolution but not directly connected to dilemma).		Unable to select an appropriate course of action.	
Identification of how superior's (manager/partner/etc.) behavior might impact the behavior those persons under his/her authority	Described clearly the impact of unethical behavior in an organization (Tone at the top; quality control standards)		Exhibited some difficulty in recognizing how superior's behavior impacts the behavior of subordinates (did not connect the issue to the environment of the organization).		Unable to identify need for Tone at the Top (or how supervisor's behavior might impact the behavior of subordinates).	

Examples of Faculty Engaging MAcc Students in Research

(Students names in Bold)

Chen, Y. **Piric, M., Mishler, H.** (2014). Moving Into the 2013 COSO Framework: What Should Internal Auditors Expect?". *Internal Auditing*. March/April 2014.

Wade, S. **Hoffman, N., Turpin, L.** (2015). Establishing an ABLE Account. *Practical Tax Strategies* 95(4).

Wade, S. **Cecil, S., Hunt, J.** (2015). Tax Preparer Penalties: Circuits Issue Conflicting Decisions on Section 6701. *Practical Tax Strategies* 95(3).

Wilson, C., (2016). CSR Reporting and the University. Honors Thesis leading to Honors College Graduate Distinction. Project under the direction of Wells, S.

APPENDIX F

Faculty Resource Projections

**Department of Accounting
Faculty Requirement Projection**

		Hire	AACSB				Academic Year			
Existing Faculty	Degree	Year	CLASS	%FTE	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Barron, Kristine	MBA	2017	IP	100		IP	IP	IP	IP	IP
Bergner, Jason	PhD	2017	SA	100	SA	SA	SA	SA	SA	SA
Bibelhauser, Stacy	PhD	2003	SA	100	SA	SA	SA	SA	SA	SA
Callahan, Richard	MS	2007	IP	100	IP	IP	IP			
Chen, Yining	PhD	2003	SA	100	SA	SA	SA	SA	SA	SA
Henson, Sheri	MPA	2001	IP	100	IP	IP	IP	IP	IP	IP
Hunt, Allen	PhD	2013	SA	100	SA	SA	SA	SA	SA	SA
Kinnersley, Randall	PhD	2003	SA	100	SA	SA	SA	SA		
Lee, Minwoo	PhD	1993	SA	100	SA	SA	SA	SA	SA	SA
Little, Harold	PhD	1993	SA	100	SA	SA	SA	SA		
Magner, Nace	PhD	1989	SA	100	SA					
Ross, Mark	PhD	1994	SA	100	SA	SA	SA	SA	SA	SA
Simerly, Melloney	PhD	2015	SA	100	SA	SA	SA	SA	SA	SA
Wells, Steve	PhD	2008	SA	100	SA	SA	SA			
					13.00	13.00	13.00	11.00	9.00	9.00
Replacement Faculty										
Audit								SA	SA	SA
Financial									SA	SA
Tax								SA	SA	SA
Governmental									SA	SA
Total Full Time Faculty					13.00	13.00	13.00	13.00	13.00	13.00
Parsley, Steve (Glasgow) MS	MS	2016		0.25	IP					
Glasgow						IP	IP	IP	IP	IP
Total Accounting Faculty					<u>13.25</u>	<u>13.25</u>	<u>13.25</u>	<u>13.25</u>	<u>13.25</u>	<u>13.25</u>
%SA					83.02	75.47	75.47	67.92	52.83	52.83
%PA					0.00	0.00	0.00	0.00	0.00	0.00
%SP					0.00	0.00	0.00	0.00	0.00	0.00
%IP					16.98	24.53	24.53	16.98	16.98	16.98
%OTHER					0.00	0.00	0.00	0.00	0.00	0.00

APPENDIX G

Student Engagement Activities

Professional Presentations Fall 2013 Semester			
Date	Speaker	Affiliate	# of Student Attendees
28-Aug	Emily Drumwright and Shannon Smith	E&Y	24
29-Aug	Ann Puckett	BKD	26
3-Sep	Aaron Woosley & Jason Mckinney	McKinney Woosley, CPAs	14
12-Sep	Clare Verst	CRI	16
16-Sep		Mountjoy, Chilton, and Medley	17
25-Sep	Blane Ruschak	KPMG	12
25-Sep	Blane Ruschak	KPMG	24
7-Nov	Dick Carroll	KY State Board of Accountancy	17

Professional Presentations Spring 2014 Semester			
Date	Speaker	Affiliate	# of Student Attendees
4-Feb	Dr. Jennifer Mize Smith	WKU	32
12-Feb	Gail and Gary Broady	Franklin Bank and Trust	16
17-Feb	Joe Matcher	Southern Foods	14
18-Feb	Stacey Gish	WKU	13
26-Feb	Tom Sloan	Amsurg	23
18-Mar	Kevin Dawson	Deloitte	30
24-Mar	Shawn Morris	HealthSprings	15
10-Apr	Alan Poetnitske	MedSolutions	15
16-Apr	Ryan Graham	Blue and Company	11

Student Presentations Fall 2014 Semester			
Date	Speaker	Affiliate	# of Student Attendees
27-Aug	Emily Drumwright and Shannon Smith	E&Y	24
28-Aug		Crowe Horwath	20
2-Sep	Ann Puckett	BKD	25
15-Sep		Mountjoy, Chilton, and Medley	16
18-Sep	Blane Ruschak	KPMG	10
18-Sep	Blane Ruschak	KPMG	20
7-Oct	Sallie Mills	PWC	24
10-Nov	Shelley Compton	CRI	14

Professional Presentations Spring 2015 Semester			
Date	Speaker	Affiliate	# of Student Attendees
29-Jan	Stacey Gish	WKU Gordon Ford College of Business	24
5-Feb		WKU Student Leadership Office	18
23-Feb	Stephanie Morton	BG Hot Rods	25
25-Feb	Krystal Bronson	BKD	27
2-Mar	Cindy Lawrence	Waste Connections	20
24-Mar	Alex Downing	Franklin Bank and Trust	25
1-Apr	Brad Wheeler	Assistant VP for Resource Mgt.	14
7-Apr	Tara Oliver	Senior Tax Analyst, AIG	22
17-Apr	Dr. Allen Hunt, Leader	General Motors Corvette Plant Tour	2
20-Apr	Jon Eade	Becker	34

Professional Presentations Fall 2015 Semester			
Date	Speaker	Affiliate	# of Student Attendees
26-Aug	Emily Drumwright, Shannon Myers, Jen Tom	E&Y	18
26-Aug		E&Y, BKD, and Crowe Horwath	31
27-Aug		Crowe Horwath	17
1-Sep	Ann Puckett, Krystal Bronson	BKD	22
14-Sep		Mountjoy, Chilton, and Medley	24
17-Sep	Blane Ruschak, Chris Ryan	KPMG	28
23-Sep	Robyn Hampton Peers	Becker	26
5-Nov	Dick Carroll	Becker, KyCPA	28

Professional Presentations Spring 2016 Semester			
Date	Speaker	Affiliate	# of Student Attendees
28-Jan	Stacey Gish	WKU	28
4-Feb	Amanda Brown, Chase Carver	Fruit of the Loom	25
17-Feb	Krystal Bronson	BKD	21
24-Feb	Jeff Davidson	Wiley CPA/CMA Review	22
17-Mar	Travis Renfro	South Central Bank	17
22-Mar	Shelly Compton	CRI	26
14-Apr	Matt Sauber	IRS- CID	24
20-Apr	Laura Tracy	LBCM	16
21-Apr	Cristi Pruitt	BG Medical Center	15
26-Apr	Martha Gaffin	KY Office of the State Auditor	22

Professional Presentations Fall 2016 Semester			
Date	Speaker	Affiliate	# of Student Attendees
23-Aug	Greg Manning, Michael Lavendar	Crowe Horwath	33
24-Aug	Emily Drumwright, Shannon Myers, Jen Tom	E&Y	26
30-Aug	Ann Puckett	BKD	30
19-Sep	Gerry Boaz	AICPA Auditing Standards Board	37
20-Sep		Blue and Company	28
22-Sep	Blane Ruschak	KPMG	30
23-Sep		KyCPA	30
4-Oct	Krystal Bronson	BKD	27
20-Oct	Jeff Meisel		20
2-Nov	Stacey Gish	GFCB	29
16-Nov		Becker	15
1-Dec	Clare Tucker	TN Dept of Audit	20

Professional Presentations Spring 2017 Semester			
Date	Speaker	Affiliate	# of Student Attendees
26-Jan	Stacey Gish Monica Duvall	GFCB Communication Coordinator GFCB Internship Coordinator	38
06-Feb	C. Martin	U.S. Comptroller of the Currency	12
08-Feb	Shelley Compton	CRI	33
17-Feb	Alfonzo Alexander	NASBA (Ethical Leadership)	15
23-Feb	Amy Scully	Bridgestone Americas	16
2-Mar	Amanda Brown	Fruit of the Loom	30
8-Mar	Chris Veith, Jon Thomason	BKD	38
9-Mar	Travis Renfro	South Central Bank	14
23-Mar	Brandon	KyCPA Resume & Soft Skills Workshop	29
29-Mar	Chad Davis	Red Rock Business Advisers	40
31-Mar	Vic Richey	CEO, ESCO Technologies	15
6-Apr	Jeff Davidson	Wiley CPA/CMA Review	21

APPENDIX H

Examples of Student and Alumni Survey Instruments

Data Sheet for Graduates of the B.S. Degree in Accounting

Date of Graduation (month and year): May _____ December _____

Last Name _____ First Name _____

Email _____

What are your plans after graduation? Permanent Employment Graduate Work
Other (Specify)

Are you a Beta Alpha Psi Member? Yes No

Are you a member of the Student IMA Chapter? Yes No

Have you obtained permanent employment? (If no, skip to question No. 5): Yes No

A. If yes, please indicate the name of your employer and business address:

Employer: _____

Address: _____

City, State, Zip: _____

B. What is the title of your position? _____

C. What is the salary range? \$30-35,000 \$35-40,000 \$40-45,000 \$45-50,000 \$50-60,000 \$60+

D. Check the appropriate employment category from below:

Big Four public accounting

Other public Accounting

Corporate Accounting/Financial Analyst

- Not-for-Profit Accounting
- Not-for-Profit business (not accounting)
- Business (not accounting)
- Governmental Accounting
- Other (Specify) _____

If you plan to pursue a full time graduate program, please indicate the type of program:

- MBA MAcc JD Other (specify) _____

Where? _____

(Continue on Back)

Name _____

Do you plan to seek professional Certification?

- CPA CMA CIA CFE Other (specify) _____

If you are still seeking employment, please indicate the type of employment desired:

_____ and your preferred location
_____.

A. Did you participate in a career-learning experience (internship or accounting related job) while a student at WKU? Yes NO

B. If yes, what type of work did you perform in the career-related experience?

C. If yes, using a scale of 1 (Low) to 5 (High), how would you rate the value of your participation in the career learning experience? 1 2 3 4 5

Please identify reasons for your rating:

A. Did you participate in the Free Tax Assistance Program provided by the Department?

Yes No

B. if yes, using a scale of 1(low) to 5 (High), how would you rate the value of your participation in the Free Tax Assistance Program? _____

Please provide a permanent address for yourself, if known, or someone (parents, etc.) who may always know where you can be contacted following graduation:

Street Address _____

City, State, Zip _____

Telephone _____

Email _____

The Department of Accounting attempts to maintain an up-to-date alumni file. We would appreciate notification of address change, position changes, and accomplishments over your career. You may notify the department via email at wku.accounting@wku.edu or by phone at (270) 745-3895.

Survey of Master of Accountancy Students

Attached is a copy of the Mission Statement for the accounting programs and a list of the Learning Objectives (LOs) for the Master of Accountancy Program. Please take a few minutes to review the Mission Statement and the LOs and then please complete the survey. Your perceptions and responses – without your name – will provide feedback for our program review. You may place your completed survey in Dr. Wells' mail slot on his door or give it to Ruthene.

This is not a faculty evaluation. It's your perception of the program. And your input and feedback is extremely important.

Feedback from MAcc Students – Fall 2016

This is not a faculty evaluation, but rather a tool to gather information from you about the MAcc program. Your input and feedback is extremely important.

Using a 7 point scale rate the effectiveness of the MAcc program in achieving the four LOs. Your rating should be based on all accounting courses completed or under completion for credit toward your graduate degree including both “400G” and 500-Level courses).

Please circle the number to record your response. With “1” representing “Little or No success” and “7” indicating “Extremely successful”.

Professional Knowledge. *Students will develop an enhanced understanding of accounting and related topics and will be able to:*

Apply specialized accounting principles to complex financial reporting issues.

1 2 3 4 5 6 7

Identify and address audit risk.

1 2 3 4 5 6 7

Demonstrate advanced knowledge of internal controls and accounting information systems.

1 2 3 4 5 6 7

Engage in complex managerial analysis and planning with an emphasis on proposing solutions to the managerial concerns identified.

1 2 3 4 5 6 7

Explore tax issues through authoritative sources and evaluate tax planning opportunities.

1 2 3 4 5 6 7

Professional Skills. *Students will be proficient in professional skills to provide information relevant to solving organizational problems that include the ability to:*

Research complex accounting issues and apply findings in various decision settings.

1 2 3 4 5 6 7

Recognize the appropriate accounting analytic methods for particular organizational problems.

1 2 3 4 5 6 7

Properly employ the procedures associated with particular accounting analytic methods.

1 2 3 4 5 6 7

Present the output from accounting analytic methods in a form that is useful to organizational managers.

1 2 3 4 5 6 7

Recognize financial implications of operating in a global environment and properly report international transactions related to foreign activities.

1 2 3 4 5 6 7

Professional Communications. *Students will enhance their professional communication skills and will be able to:*

Articulate thoughts clearly and concisely in professional business writing.

1 2 3 4 5 6 7

Produce professional quality business documents.

1 2 3 4 5 6 7

Deliver a professional oral presentation using appropriate technology.

1 2 3 4 5 6 7

Professional Ethics. *Students will gain an appreciation of the importance of ethical behavior in the workplace and will be able to:*

Identify ethical dilemmas.

1 2 3 4 5 6 7

Apply the principles in professional codes of conduct to various situations.

1 2 3 4 5 6 7

Discuss the consequences related to ethics violations.

1 2 3 4 5 6 7

2. Please explain/comment on any items you rated at a "7":

3. Please explain/comment on any items you rated at "1":

4. Please indicate any specific suggestions for changes you think would improve the MAcc PROGRAM:

Alumni Survey
Department of Accounting
Western Kentucky University

Year(s) of Graduation _____ WKU Degree(s) Earned: BS ___ MAcc ___ Other ___

Please list below any activity, service, and/or professional accomplishments/recognitions that reflect your involvement and impact on your firm, business organization, professional organizations, economic development groups, schools, or community/civic groups.

What impact did your participation in the WKU accounting program have on you?
Think about your classes, your professors, student organizations, guest-speakers, networking opportunities, career mentoring. If there was one class that influenced you in a significant way (or a particular instructor or career mentor), please feel free to elaborate.

Employment Status (please circle the one that's currently applicable):

- Accounting-related position
- Business-related position
- Currently not in the market by choice
- Other

Organizational setting that best describes where you work (Circle only one):

- Big 4 CPA Firm
- Regional CPA Firm
- Local CPA Firm
- Management Accountant – Industry
- Government/Not-For-Profit
- Bank/Financial
- Health Care
- Service
- Other

Roles you perform or supervise (Circle all that Apply):

- Accounting Information Systems
- Tax Preparation and Tax Planning
- Business Advisory Services
- Personal Financial Planning
- Budgeting/Managerial
- Auditing
- Consulting
- Financial Reporting
- General Ledger
- Other

What is your current position title? _____

Please indicate the name of your employer and employment address:

Please identify any professional certification you hold:

- _____ Certified Public Accountant
- _____ Certified Management Accountant
- _____ Certified Internal Auditor
- _____ Certified Fraud Examiner
- _____ Other (specify: _____)

Indicate any advanced degrees earned or in progress.

- _____ Master of Accountancy
- _____ Master of Business Administration
- _____ Law Degree
- _____ Other (specify: _____)

What was your cumulative (Overall) GPA – please circle?

2.00 – 2.50

2.51 – 3.00

3.01 – 3.50

3.51 – 4.00

What is the approximate amount of your annual income – please circle?

Less than \$40,000

\$40,000 - \$50,000

\$50,001 - \$75,000

\$75,001 - \$100,000

\$100,001 - \$150,000

More than \$150,000

Overall, how would you rate the following (please circle):

WKU as an institution of higher learning	Excellent	Good	Fair	Poor
--	-----------	------	------	------

The academic standards of the accounting program	Excellent	Good	Fair	Poor
--	-----------	------	------	------

The professional competency of the Accounting Faculty	Excellent	Good	Fair	Poor
---	-----------	------	------	------

The quality of instruction in the Accounting classes	Excellent	Good	Fair	Poor
--	-----------	------	------	------

Your professional preparation by the Department of Accounting	Excellent	Good	Fair	Poor
---	-----------	------	------	------

Your professional preparation by other departments in the GFCB	Excellent	Good	Fair	Poor
--	-----------	------	------	------

The likelihood you would recommend the Accounting Program to a friend or family member	Excellent	Good	Fair	Poor
--	-----------	------	------	------

The likelihood you would recommend graduates of the Accounting program to your current employer	Excellent	Good	Fair	Poor
---	-----------	------	------	------

Indicate the extent of your agreement or disagreement with each of the following statements.

The WKU Accounting program:

Prepared me with an adequate background for my first accounting or business-related position	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
--	----------------	-------	---------	----------	-------------------

Prepared me with an adequate background for my present position	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree
---	----------------	-------	---------	----------	-------------------

Played a major role in my successful completion of professional certification exam(s)	Agree	Strongly Agree	Neutral	Disagree	Strongly Disagree
---	-------	----------------	---------	----------	-------------------

Prepared me with an adequate background for graduate/law study	Agree	Strongly Agree	Neutral	Disagree	Strongly Disagree
--	-------	----------------	---------	----------	-------------------

Improved my written communication skills	Agree	Strongly Agree	Neutral	Disagree	Strongly Disagree
--	-------	----------------	---------	----------	-------------------

Enhanced my awareness of appropriate professional behavior (ethics)	Agree	Strongly Agree	Neutral	Disagree	Strongly Disagree
---	-------	----------------	---------	----------	-------------------

In the space below, list what you consider to be some of the strengths of WKU's accounting programs.

Based on your experience as a professional, what suggestions or ideas do you have that could help us improve the Accounting programs?

Did you participate in the Income tax Preparation Assistance Program when you were a student? YES _____ NO _____

16.a. If Yes, how would you rate the value and/or the impact of your participation in the Program in terms of your educational experiences in the accounting program?

Excellent Good Fair Poor

16.b. If Yes, how would you rate the value and/or impact of your participation in the Program in terms of gaining skills useful to you in your career?

Excellent Good Fair Poor

While you were a student, did you participate in an internship (either for academic credit or not-for-credit) or a job that provided you with a career-related learning experience?
YES _____ NO _____

17.a. If Yes, How would you rate the value and/or impact of your participation in terms of your educational experiences in the accounting program?

Excellent Good Fair Poor

17.b. If YES, how would you rate the value and/or impact of your participation in terms of gaining skills useful to you in your career?

Excellent Good Fair Poor

While you were a student, did you participate in any of the on campus visits by professionals who made presentations? YES _____ NO _____

18.a. If Yes, how would you rate the value and/or impact of your participation in terms of your educational experiences in the accounting program?

Excellent Good Fair Poor

18.b. If Yes, how would you rate the value and/or impact of your participation in terms of gaining skills useful to you in your career?

Excellent Good Fair Poor

Please return the completed survey to:

Department of Accounting
Western Kentucky University
1901 College Heights Blvd # 11061
Bowling Green, KY 42101-1601

Thank you for participating.

APPENDIX I

Condensed Faculty Vitae



Stacy Bibelhauser
Assistant Professor, Accounting

SA and Participating

Ph. D, University of Kentucky, Accounting, 2004

MBA, University of Louisville, Business, 1989

BS, University of Kentucky, Accounting, 1984

Dr. Bibelhauser specializes in the area of taxation. Her current research focuses primarily on individual tax compliance, tax policy implications, and ethical issues in tax and accounting. She teaches undergraduate and graduate courses in financial accounting and taxation. She is an active participant in the activities of the Department of Accounting, the Gordon Ford College of Business, and Western Kentucky University. Dr. Bibelhauser is a CPA and a member of the American Accounting Association, the American Taxation Association, and the Kentucky Society of Certified Public Accountants. She has presented her research at the American Accounting Association's national meeting and has served as a reviewer for both the American Accounting Association and the American Taxation Association. In addition, she has served on several committees at the national and regional level for AAA and ATA. She has published in a number of journals including *Tax Advisor*, *CPA Journal*, and the *Journal of Business and Behavioral Sciences*. She has performed tax-consulting services for a number of individuals in the Bowling Green area and developed supplemental textbook materials for McGraw-Hill in the area of managerial accounting and taxation. She has a total of fourteen years of professional business experience with Touche Ross in public accounting, First National Bank as a Commercial Credit Analyst and Trainer, and spent eight years as co-owner of a farm supply business.

Refereed Journal Articles

Bibelhauser, S. R., Hoffman, N., Turpin, L. (2015). The Achieving A Better Life Experience Act. *Practical Tax Strategies*, 95(4), 148-152.

Bibelhauser, S. R., Cecil, S., Hunt, J. (2015). Tax Preparer Penalties: Circuits Issue Conflicting Decisions on Section 6701. *Practical Tax Strategies*, 95(3), 108-111.

Aldridge, C. R., Chen, Y., Callahan, R. A., Bibelhauser, S. R. (2015). Income Tax Preparation Assistance (ITPA) Service-Learning Program: A Multi-Dimensional Assessment. *Journal of Education for Business*, 90(5).
www.tandfonline.com/doi/full/10.1080/08832323.2015.1034065#abstract

Bibelhauser, S. R. (2015). Home Sweet Home: Considerations for Determining a Person's Tax Home. *Journal of Finance and Accountancy*, 18. www.aabri.com/jfa.html

Bibelhauser, S. R. (2014). Section 45R Health Insurance Credit: The Nuts and Bolts of the Credit for Small Employers' Health Insurance Premiums. *Practical Tax Strategies*. checkpoint.riag.com

Presentation of Refereed Papers

Bibelhauser, S. R. (2014, October (4th Quarter/Autumn)). *Home Sweet Home: Considerations for Determining a Person's Tax Home*. Presented at 2014 AABRI Conference for Academic and Business Research Institute, Las Vegas, NV.



Richard Callahan
Executive-in-Residence, Accounting

IP and Participating

MS, University of Kentucky, Accounting, 1974
BA, Centre College, Business and Chemistry, 1969

Mr. Callahan is a licensed CPA and is a retired partner of BKD, LLP, one of the ten largest accounting firms in the U.S. He specialized in tax planning and consulting for business owners for most of his thirty-two year career in public accounting. He has assisted multiple business owners with business succession, including sales of businesses to ESOPs. He was the Tax Director for the Bowling Green, KY office of BKD, LLP for twenty years where he was accredited in business valuation by the AICPA and was a licensed Certified Financial Planner until retirement from public accounting in 2007. Mr. Callahan is a CPA and is a member of the American Institute of Certified Public Accountants (AICPA) and the Kentucky Society of Certified Public Accountants. He currently serves on the board of the Central Region Innovation and Commercialization Center. He has been active in various community organizations, such as United Way, Capitol Arts Alliance, and the Commonwealth Health Foundation.

Refereed Journal Articles

Aldridge, C. R., Chen, Y., Callahan, R. A., Bibelhauser, S. R. (2015). Income Tax Preparation Assistance (ITPA) Service-Learning Program: A Multi-Dimensional Assessment. *Journal of Education for Business*, 90(5).
www.tandfonline.com/doi/full/10.1080/08832323.2015.1034065#abstract

Continuing Education Program

May 18, 2017 - May 19, 2017: 2017 KY Accounting Educators Conference. Annual conference for accounting educators Louisville, KY.
May 19, 2016 - May 20, 2016: 2016 KY Accounting Educators Conference. Annual conference for accounting educators Louisville, KY.
May 14, 2015 - May 15, 2015: 2015 KY Accounting Educators Conference. Annual conference for accounting educators Louisville, KY.
May 16, 2014: 2014 KY Accounting Educators Conference. Annual conference for accounting educators Louisville, KY.
May 16, 2013 - May 17, 2013: 2013 KY Accounting Educators Conference. Annual conference for accounting educators Louisville, KY.

Continued Professional Experience

January 3, 2002 - Present: Central Region Innovation & Commercialization Center; Board Member: Responsible for setting policies and monitoring economic development activities for the organization. Also serves as Treasurer and uses accounting experience to monitor financial activities, create budgets, and annual reports for the organization.

February 7, 2017 - March 9, 2017: Free Tax Preparation; Prepared free tax returns for WKU students. Reviews all tax returns and advises our student-clients on tax matters. Prepared 116 tax returns in Spring of 2017. Accounting majors contributed 250+ hours of community service in the department's Tax Assistance Program.



Yining Chen

Professor and Mary R. Nixon Chair, Accounting

SA and Participating

Ph.D., University of South Carolina, Accounting, 1993

MAcc, University of South Carolina, Accounting, 1989

BBA, National Cheng Chi University, Taiwan, Accounting, 1986

Dr. Chen, a certified public accountant, specializes in accounting information systems and auditing. She teaches graduate and undergraduate Accounting Information Systems. Her research focuses on audit effectiveness, system implementation, and business education. Dr. Chen has published over 40 articles in leading academic and professional journals, including *Auditing: A Journal of Practice & Theory*, *Issues in Accounting Education*, *Journal of Management Information Systems*, and *Journal of Small Business Management*. Her publications also appear as book chapters in more than 15 academic books. She has presented in national and international conferences and served as a board member and reviewer for academic and professional journals.

Refereed Journal Articles

- Cai, H. L., Chen, Y., Liu, Y., H. S., Zhang, T. (2017). STP Technology for Global Financial Services: Critical Success Factor, Implementation Model, and Case Study. *International Journal of Internet and Enterprise Management*, 8(4), 299-316. <http://www.inderscience.com/jhome.php?jcode=ijiem>
- Taylor, A. M., Chen, Y., Estes, T. E., Hanks, R. L., Ramey, Z. M. (2017). Big Data Analytics: Megatrends to Business Success. *Internal Auditing*.
- Chen, Y., Bennett, T. W., Lehkamp, J. M., McCulloch, T. I., Rogers, L. C., Wilson, C. M. (2015). Compliance Standards and Frameworks for Information Security Control and Audit. *Internal Auditing*.
- Aldridge, C. R., Chen, Y., Callahan, R. A., Bibelhauser, S. R. (2015). Income Tax Preparation Assistance (ITPA) Service-Learning Program: A Multi-Dimensional Assessment. *Journal of Education for Business*, 90(5). www.tandfonline.com/doi/full/10.1080/08832323.2015.1034065#abstract
- Djatej, A., Chen, Y., Eriksen, S., Zhao, D. (2015). Understanding Students' Major Choice in Accounting: An Application of the Theory of Reasoned Action. *Global Perspectives on Accounting Education*, 12, 53-72. gpaebryant.edu/~gpaeb/Vol12/Final%20Manuscript%20-%20Choice%20of%20Major.pdf
- Chen, Y., Piric, M., Mishler, H. M. (2014). Moving Into the 2013 COSO Framework: What Should Internal Auditors Expect. *Internal Auditing*.
- Chan, K. C., Chen, Y. (2013). Board Meeting Frequency and Management Forecast Behaviors. *Advances in Quantitative Finance and Accounting*, 11, 293-318.
- Chen, Y., Zhao, Q. (2013). Gender Differences in Business Faculty's Research Motivation. *Journal of Education for Business*, 88(6), 314-324.
- Chan, K. C., Chen, Y., Tong, J. Y., Zhang, F. (2013). Canadian Accounting Research: A Retrospective Assessment. *International Business Research*, 6(1), 12-21.
- Chen, Y., Little, H. T., Ross, M. T., Zhao, Q. (2012). Factors Motivating the Adoption of e-Learning Technologies. *Journal of e-Learning and Higher Education*, 2012. www.ibimapublishing.com/journals/JELHE/2012/777468/a777468.html

Presentation of Refereed Papers

- Chen, Y., Chan, K. C. (2016, January (1st Quarter/Winter)). Contributing Forces in Entrepreneurship Research: A Global Citation Analysis. Presented at 2016 USASBE Conference for United States Association for Small Business and Entrepreneurship, San Diego.



Sheri Henson
Instructor II, Accounting

IP and Participating

M.P.A., Western Kentucky University, Accounting, 1988

B.S., Western Kentucky University, Accounting, 1997

B.A., Philosophy and Library Science, Western Kentucky University, 1982

Ms. Henson is a CPA with experience in public accounting. She worked for Ernst & Young, LLP before coming to WKU. Ms. Henson teaches Introduction to Accounting – Financial and Introduction to Accounting – Managerial. She also serves as the Coordinator for the Accounting JUMP program. Ms. Henson is the advisor for the accounting fraternity, Beta Alpha Psi. She is an advisor for the WKU Accounting PEAK (Promoting and Encouraging Accounting in Kentucky) Team which has won the state competition for the past two years. She also serves on several KyCPA Committees and contributes articles for their publication, *The Kentucky CPA Journal*. She is the winner of the 2012 Outstanding Chapter Advisor for Beta Gamma Sigma International and the 2012-2013 Public Service Award for the College of Business.

Journal Articles and Other Intellectual Contributions

Henson, S. L. (2015). "Crossing the Bridge - the Accounting Pilot and Bridge Project - to AP Accounting". *The Kentucky CPA Journal* (Issue 4, 2015).

Henson, S. L. (2014). AP Accounting: The New Kentucky Pioneers. *The Kentucky CPA Journal* (Issue #4 2014), 47 - 48.

Henson, S. L. (2014). BASE Camp: Key to the Future (A Chaperone's Perspective). *The Kentucky CPA Journal* (Issue #4 2014), P. 46.

Henson, S. L. (2013). *Book Review: Leadership: " A Call for Americans to Finally Stand Up and Lead"* (Issue 3 2013 ed.). Louisville, KY: *The KyCPA Journal*.

Henson, S. L. (2013). Accounting Pilot and Bridge Project: A Progress Report for Kentucky. *The Kentucky CPA Journal* (Issue #4 2013), 20 - 23.

Henson, S. L. (2013). The Accounting Classroom. *The Kentucky CPA Journal* (Issue #4 2013), 16 - 19.

Continuing Education Program

May 18, 2017 - May 19, 2017: Accounting Educator's Conference. Annual two-day program sponsored by the KyCPA to provide accounting continuing professional education for post-secondary accounting educators. Louisville, KY.

May 19, 2016 - May 20, 2016: Accounting Educators Conference. Annual two-day program sponsored by the KyCPA to provide accounting continuing professional education for post-secondary accounting educators. Louisville, Kentucky.

December 15, 2015: Annual EY Accounting and Auditing Update. Attended a CPE program to earn 8 hours of continuing education credit but also to network with potential presenters for future WKU CPE for Accountants Programs. Nashville, TN.

May 14, 2015 - May 15, 2015: Accounting Educators Conference. Annual two-day program sponsored by the KyCPA to provide accounting continuing professional education for post-secondary accounting educators. Louisville, Kentucky.

Conference Participation

April 5, 2013 - April 6, 2013: AAA; Served as a session moderator for the Southeast AAA Meeting in Nashville and attended the conference.

Continued Professional Experience

2005 – Present: Serves on KyCPA Board

2014 – Present: Serves on the Kentucky State Board of Public Accounting



Allen Hunt

Assistant Professor, Accounting

SA and Participating

Ph.D., Louisiana State University, Accounting, 2001

MBA, Southern Methodist University, Business, 1993

BBA, Harding University, Accounting, 1981

Dr. Hunt's teaching interests include financial and management accounting. He teaches undergraduate courses in managerial accounting and both undergraduate and graduate courses in financial accounting. Dr. Hunt's research focuses on the economic effects of accounting numbers and firm characteristics on decisions and outcomes. He is a native Kentuckian, born in Paducah. He is a Certified Public Accountant and a member of the American Accounting Association. His research has appeared in scholarly journals that include the *Journal of Accounting and Public Policy*; *Journal of Forensic Accounting*; *Oil, Gas & Energy Quarterly*; *Advances in Accounting, Finance and Economics* and *Advances in Accounting Education*.

Refereed Journal Articles

- Lee, M., Little, H., Hunt, A. (2017). Expert Judgments in an Audit's Analytical Review. *American Journal of Management*. June 2017. www.na-businesspress.com/ajmopen.html
- Wells, S. C., Hunt, A. K., Hunt, A. (2016). Internal Auditors: Be Alert and Have an Impact on Professional Standards. *Internal Auditing*, 31(4), 6-12.
<http://store.tax.thomsonreuters.com/accounting/Finance/Internal-Auditing/p/100201298>
- Hunt, A. K., Kinnersley, R. L., Patton, T. K. (2015). Influence GASB Standards Write an Effective Comment Letter. *Journal of Government Financial Management*, 64(4), 18-24.
<https://www.agacqfm.org/Research-Publications/Journal.aspx>
- Boldt, M., Hunt, A. K., Reed, B. (2013). Using Comprehensive Research Projects for Skill Development and Responsive Learning Assessment: A Portfolio Approach. *Advances in Accounting Education: Teaching and Curriculum*, 14, 293-312.
books.emeraldinsight.com/display.asp?K=9781781908402

Refereed Case with Instructional Notes

- Hunt, A. K., Reed, B. J., Sierra, G. E. (2013). In Inge Nickerson, Barry University and Charles Rarick, Purdue University, Calumet (Ed.), *An Accounting Change at American Rock Salt Company* (5th ed., vol. 19, pp. 89-94). Arden, North Carolina: Journal of the International Academy for Case Studies. <http://www.alliedacademies.org/public/journals/JournalDetails.aspx?jid=16>
- Hunt, A. K., Reed, B. J., Sierra, G. E. (2013). Instructor's Notes – An Accounting Change at American Rock Salt Company, In Inge Nickerson, Barry University and Charles Rarick, Purdue University, Calumet (Ed.), *An Accounting Change at American Rock Salt Company* (6th ed., vol. 19, pp. 115-120). Arden, North Carolina: Journal of the International Academy for Case Studies.
<http://www.alliedacademies.org/public/journals/JournalDetails.aspx?jid=16>

Presentation of Refereed Papers

- Hunt, A. K., Little, H. T. (2017, April (2nd Quarter/Spring)). *Influence the PCAOB's Standard-Setting Process*. Presented at 19th Annual Academic Conference for Society of Business, Industry, and Economics, Destin, Florida.
- Hunt, A. K. (2017, April (2nd Quarter/Spring)). *The Many Private Company References in the Codification, Including Those Not Introduced by the Private Company Council*. Presented at 19th Annual Academic Conference for Society of Business, Industry, and Economics, Destin, Florida.



Randall Kinnersley
Professor, Accounting

SA and Participating

Ph.D., Texas Tech University, Accounting, 1997
MAcc, University of Illinois, Accounting, 1989
MBA, Eastern Illinois University, Business, 1985
BS, Olivet Nazarene University, Business, 1977

Dr. Kinnersley has authored 14 journal articles since 2001 in both academic and professional journals. His refereed articles have appeared in *The Accounting Historian's Journal*; *Journal of Public Budgeting, Accounting, and Financial Management*; *Journal of Government Financial Management*; *The CPA Journal*; and *Government Finance Review*. He also contributed a chapter to the *Handbook of Governmental Accounting*. Dr. Kinnersley has been very active with professional accounting organizations. He served as the early careers chair and on the Chapter Executive Committee for the Nashville Chapter of the Association of Government Accountants for two years. He serve on the Kentucky Society of CPAs Government Accounting and Auditing Committee for three years. He recently completed a three year term on the AICPA Government Performance and Accountability Committee, which is a national committee. Currently, Dr. Kinnersley serves as the Governmental Accounting subject matter expert on the AICPA CPA Exam Financial Accounting and Reporting (FAR) content sub-committee.

Certifications and/or Designations

Licensed Certified Public Accountant, IL Department of Professional Regulation.
Certified Government Financial Manager, Association of Government Accountants.
Chartered Global Management Accountant, AICPA.

Refereed Journal Articles

- Kinnersley, R. L. (2016). The Development of the Totals Column on the Combined Balance Sheet for State and Local Governments in the United States during the 20th Century. *The Accounting Historian's Journal*, 43(1), 33-57. www.aahhq.org
- Hunt, A. K., Kinnersley, R. L., Patton, T. K. (2015). Influence GASB Standards: Write an Effective Comment Letter. *Journal of Government Financial Management*, 64(4), 18-24. <https://www.agacqfm.org/Research-Publications/Journal.aspx> Circulation is 14,260 to governmental accountants, including some international circulation.

Presentation of Refereed Papers

- Kinnersley, R. L. (April 2015). *Budgetary Reporting in the CAFR for State Governments Compared to City Governments*. Presented at SOBIE for Society of Business, Industry, and Economics, Destin, FL.
- Kinnersley, R. L., Hunt, A. K. (April 2015). *Writing Effective Comment Letters to the Governmental Accounting Standards Board*. Presented at SOBIE for Society of Business, Industry, and Economics, Destin, FL.
- Kinnersley, R. L. (March 2013). *The History of Total Columns on Governmental Accounting Combined Balance Sheet--All Funds*. Presented at AAA Government and NFP mid-year for American Accounting Association, St. Petersburg, FL.

Peer Reviewer, Journals and Academic Conferences

Served as a peer reviewer for journals, academic conferences, and other professional purposes.



Minwoo Lee

Associate Professor, Accounting

SA and Participating

Ph.D., University of Pittsburgh, Business Administration (Accounting), 1993

MBA, Yonsei University, Seoul, Korea, Business Administration, 1984

BA, Yonsei University, Seoul, Korea, Business Administration, 1982

Dr. Lee teaches undergraduate and graduate courses in managerial accounting. His current research focuses on financial markets and behavioral studies in the experimental market and the use of accounting information. Dr. Lee has presented a number of papers at international, national, and regional academic meetings. He has written numerous scholarly articles in financial and behavioral accounting areas. While he took a professional leave of absence in Hong Kong, he served as a member on the Research Board of the Hong Kong Society of Accountants (later renamed to be the Hong Kong Institute of CPAs). Dr. Lee was invited to teach at the International Summer Campus at Korea University, one of the most prestigious international summer programs. Dr. Lee has authored articles in prestigious scholarly and professional journals such as the *Journal of Accounting and Finance Research* and *Management Decision*. He has also served the University and the region for a number of internationalization, economic development, and foreign firm recruitment projects.

Refereed Journal Articles

Lee, M., Little, H., Hunt, A. (2017). Expert Judgments in an Audit's Analytical Review. *American Journal of Management*. June 2017. www.na-businesspress.com/ajmopen.html

Lee, M., Hwang, H. S. (2017). Information Saliency, Analytical Assessments and Learning. *International Journal of Accounting and Taxation*. June 2017. <http://ijatnet.com/>

Presentation of Refereed Papers

Lee, M., Hwang, H. S. (2016, July (3rd Quarter/Summer)). The Effectiveness of Information Revealing Incentive-Based Compensation Methods under Information Asymmetry. Presented at Annual Symposium on Management and Social Sciences for Higher Education Forum, Seoul, Korea.

Lee, M. (2016, April (2nd Quarter/Spring)). Auditors' Collective Judgments in Detecting Errors in Analytical Procedures: A New Approach. Presented at International Academy of Business and Public Administration Disciplines Conference for International Academy of Business and Public Administration Disciplines, Dallas, TX.

Lee, M. (2015, April (2nd Quarter/Spring)). Principal-Agent Relationship, Investment Decisions and Management Compensation. Presented at International Academy of Business and Public Administration Disciplines Conference for International Academy of Business and Public Administration Disciplines, Dallas, TX.

Lee, M., Cho, M. H. (2014, April (2nd Quarter/Spring)). Managerial and Institutional Ownership, Firm Value and Risk Taking Behavior. Presented at International Academy of Business and Public Administration Disciplines Conference for International Academy of Business and Public Administration Disciplines, Dallas, TX.



Harold Little

Associate Professor and **Department Chair**, Accounting

SA and Participating

Ph.D., Southern Illinois University, Accounting, 1999

MBA, University of Chicago GSB, Finance, 1972

BA, Howard University, Accounting, 1970

Dr. Little holds five professional certifications: CPA, CIA, CMA, CGMA, and the Certificate in International Financial Reporting Standards. He teaches undergraduate and graduate financial, managerial, and auditing courses in the Master of Accountancy, full-time MBA, and professional MBA programs. He specializes in financial and managerial accounting research. His current research focuses on public company audit committee policies, procedures, and responsibilities in a post-Sarbanes Oxley environment and international financial reporting standards as they apply to large and small businesses under SEC guidelines. Dr. Little has extensive experience in all phases of public and private accounting, as well as internal auditing. He worked in public accounting with Arthur Andersen & Co. (Chicago Office), where he participated in audits of regulated industry, pharmaceutical, banking, and manufacturing companies. Dr. Little has led internal audits of Aluminum Company of America (ALCOA) locations in Japan, Suriname (SA), and several of its domestic locations. He was an Accounting manager for one of ALCOA's fabrication plants in California (USA). His last position before entering academia was Controller of Stoodly Company, a subsidiary of the Thermadyne Holdings Group. He currently serves on Boards of Directors of the Kentucky Society of Certified Public Accountants, South Central Kentucky Minority Economic Development Corporation, Bowling Green-Warren County Regional Airport, and ServiceOne Federal Credit Union. Dr. Little is an active participant in the activities of the department of accounting where he currently serves as the Department Chair.

Refereed Journal Articles

- Lee, M., Little, H., Hunt, A. (in press). Expert Judgments in an Audit's Analytical Review. *American Journal of Management*. www.na-businesspress.com/ajmopen.html
- Dejnaronk, J., Little, H. T., Mujtaba, B. G., McClelland, R. (2016). Factors Influencing the Effectiveness of the Internal Audit Function in Thailand. *Journal of Business and Policy Research*, 11(2), 80-93. zantworldpress.com/product/december-2016-journal-of-business-and-policy-research/
- Wells, S. C., Hunt, A. K., Hunt, A. (2016). Internal Auditors: Be Alert and Have an Impact on Professional Standards. *Internal Auditing*, 31(4), 6-12. <http://store.tax.thomsonreuters.com/accounting/Finance/Internal-Auditing/p/100201298>
- Wells, S. C., Little, H. T., Ross, M. T. (2014). A History of Internal Control: From Then to Now. *Academy of Business Journal*, Volume II(2014). info@academyofbusinessresearch.com
- Chen, Y., Little, H. T., Ross, M. T., Zhao, Q. (2012). Factors Motivating the Adoption of e-Learning Technologies. *Journal of e-Learning and Higher Education*, 2012. www.ibimapublishing.com/journals/JELHE/2012/777468/a777468.html

Presentations

- Little, H. T. (2014, November). African-American Accounting Faculty Perceptions of College Campus Climate. Presented at American Accounting Association Diversity Section Meeting for American Accounting Association, Atlanta, GA.
- Little, H. T. (2013, May). Best Practices in Accounting Education. Presented at Kentucky Accounting Educators Conference for Kentucky Society of Certified Public Accountants, Louisville, KY.
- Little, H. T. (2013, March). Financial Literacy for Undergraduates. Presented at "The Come Up" Program for African-American Undergraduate Males at WKU for WKU-Office of Diversity Programs, Western Kentucky University.



Nace Magner

Professor, Accounting, **Transitional Retiree** – January 1, 2017

SA and Supporting

DBA, Southern Illinois University, Accounting Concentration, 1991

MBA, University of Michigan, Accounting Concentration, 1980

BA, Dickinson College, Economics, 1978

Dr. Magner is a Certified Management Accountant (CMA). His teaching interests include management accounting and government/nonprofit accounting. His research focuses on antecedents and consequences of justice in management control systems. He teaches both undergraduate and MAcc courses in management accounting. His research has appeared in scholarly journals that include *Accounting, Organizations and Society*; *the Journal of Applied Psychology*; *Organizational Behavior and Human Decision Processes*; *Accounting and Business Research*; *Advances in Management Accounting*; *Group and Organization Management*; *the Journal of Organizational and Occupational Psychology*; *Advances in Accounting Behavioral Research*; *the Journal of Public Budgeting, Accounting, and Financial Management*; *Multivariate Behavioral Research*; *the Journal of Applied Social Psychology*; and *Public Administration Quarterly*. He has served as a reviewer of papers submitted to research conferences and of manuscripts submitted to academic and professional journals. Dr. Magner is a member of the American Accounting Association and the Institute of Management Accountants. He was an active participant in the activities of the department through the fall semester 2016. He entered transitional retirement for the spring 2017 semester and fully retired on June 30, 2017.

Special Certifications and/or Designations

Certified Management Accountant.

Refereed Journal Articles

Magner, N. R., Staley, A. B. (2014). Roles of Instrumental and Noninstrumental Voice in Members' Reactions Toward Interorganizational Committees. *International Journal of Organization Theory and Behavior*, 17(3), 311-334.

Ascigil, S. F., Magner, N. R. (2013). Is Individualism a Predictor of Social Capital in Incubators? *Journal of Management Policy and Practice*, 14(5), 113-119.

Presentation of Refereed Papers

Magner, N. R., Hunt, A. K. (2016, October (4th Quarter/Autumn)). *Throwing Good Money After Bad? A Dilemma at Bogle Furniture Company*. Presented at Midwest Region American Accounting Association Meeting for American Accounting Association, Chicago, IL.

Magner, N. R., Little, H. T. (2016, April (2nd Quarter/Spring)). *Budget Discontent at Randall Fabricating Company*. Presented at Southeast Region American Accounting Association Meeting for American Accounting Association, Atlanta, GA.

Magner, N. R. (2014, October (4th Quarter/Autumn)). *The Psychology of the Sunk Cost Effect: A Primer for Accounting Educators*. Presented at American Accounting Association Midwest Region Meeting for American Accounting Association, Minneapolis, MN.



Mark Ross

Associate Professor, Accounting

SA and Participating

Ph.D., University of Arizona, Accounting, 1996

MEd, Northeastern State University, Mathematics, 1988

BS, Northeastern State University, Mathematics/Business Administration, 1980

Dr. Ross' teaching interests are in the financial accounting area, having taught the undergraduate principles, intermediates and advanced accounting courses, as well as the graduate financial course. Dr. Ross' research interests are mostly in the area of traditional financial accounting, as well as technology and educational issues. Topics include: capital markets; firm valuation; accounting method choice; managerial investment decisions; agency theory; financial reporting; internet access. His work has been published in various journals including the *Journal of Financial Statement Analysis*, *CPA Journal*, and *Journal of State Taxation*. Dr. Ross has a total of six years of professional business experience. He served as Controller for Petroleum Trading & Transport Co and as assistant controller/computer programmer for Oil & Gas Consultants International, Inc. Dr. Ross is a member of both the American Accounting Association and the American Institute of Certified Public Accountants.

Refereed Journal Articles

Wells, S. C., Little, H. T., Ross, M. T. (2014). A History of Internal Control: From Then to Now.

Academy of Business Journal, Volume II (2014). info@academyofbusinessresearch.com

Wells, S. C., Ross, M. T. (2013). One for the Money....Take Two. *Journal of State Taxation*, 31(3), 33 - 36, 46.

Chen, Y., Little, H. T., Ross, M. T., Zhao, Q. (2012). Factors Motivating the Adoption of e-Learning Technologies. *Journal of e-Learning and Higher Education*, 2012.

www.ibimapublishing.com/journals/JELHE/2012/777468/a777468.html

Presentations

Ross, M. T., Wells, S. C. (2015, November). Participating in the Pathway Commission's Initiative to create an Advance Placement (AP) Curriculum & Examination in Accounting: the WKU Experience. Presented at 2015 ABD Research Conference for Academy of Business Disciplines, Fort Myers Beach, FL.

Wells, S. C., Ross, M. T. (2014, November). Should the SEC Promulgate Sustainability Reporting Requirements?, Presented at 2014 ABD Research Conference for Academy of Business Disciplines, Fort Myers Beach, FL.

Little, H. T., Wells, S. C., Ross, M. T. (2012, November). An Exploratory Study of Disclosure of Audit Committee Composition, Expertise, and Independence for Small and Large Companies. Presented at ABD Research Conference for Academy of Business Disciplines.



Melloney Simerly
Assistant Professor, Accounting

SA and Participating

Ph.D., Virginia Commonwealth University, Accounting, 2015

MBA, Colorado State University - Pueblo, 2011

BS, Colorado State University - Pueblo, Psychology, 2008

Dr. Simerly's research interests involve the importance that firms place on the non-financial aspects of conducting business. She has conducted studies that investigate the link between corporate social responsibility and outcomes that are external to the organization, such as auditing results and investor reaction. In addition, Dr. Simerly conducts research examining the antecedents of using non-financial performance measures in compensation contracts. She also has interests in educational research for accounting courses. Dr. Simerly is a member of the American Accounting Association and regularly participates in the managerial section conferences. She is also member of Beta Alpha Psi and Beta Gamma Sigma. Dr. Simerly, who recently completed the requirements for CPA licensing, completed her PhD in accounting after spending 10 years in industry and joined the faculty at Western Kentucky University in the fall of 2015.

Refereed Journal Articles

Simerly, M. C., Gan, H. (in press). CEO Characteristics and the Decision to Include Non-Financial Performance Measures in Compensation Contracts. *American Journal of Management*, 17(3).

Presentations or Papers

Simerly, M. C. (2016, January (1st Quarter/Winter)). Discussion: The Reinforcement Effect of Bonuses and Penalties. Presented at Management Accounting Section Midyear Meeting for American Accounting Association, Dallas, TX.

Simerly, M. C. (2017, January (1st Quarter/Winter)). Discussion of "Top Management Team Compensation, Strategic Positioning, and Firms' Competitive Effectiveness". Presented at Management Accounting Section Midyear Meeting for American Accounting Association, San Juan, PR.

Simerly, M. C. (2017, January (1st Quarter/Winter)). CEO Characteristics and the Decision to Include Non-Financial Performance Measures in Compensation Contracts. Presented at Management Accounting Section Midyear Meeting for American Accounting Association, San Juan, PR.

Simerly, M. C., Gan, H. (2016, January (1st Quarter/Winter)). The Use of Non-financial Performance Measures: Does Board Structure Matter? Presented at Management Accounting Section Midyear Meeting for American Accounting Association, Dallas, TX.

Simerly, M. C. (2016, February). CEO Characteristics and the Decision to Include Non-Financial Performance Measures in Compensation Contracts. Presented at Virginia Commonwealth Research Workshop for VCU, Richmond, VA.



Steve Wells
Professor, Accounting

SA and Participating

Ph.D., University of Mississippi, Accountancy, 1994

MPA, University of Mississippi, Accountancy, 1968

BA, University of Mississippi, Political Science, 1966

Dr. Wells is a CPA, CFE, and CMA. His interests include auditing, ethics, and forensic accounting. His current research includes audit committee differences following SOX; state tax incentives for the film industry; Internal Controls, and Corporate Social Responsibility and Sustainability Reporting Standards. He teaches undergraduate and graduate courses in auditing. Dr. Wells served in the Mississippi Legislature and held prior positions at the University of Central Florida and Alcorn State University. He co-founded the Society of Business, Industry and Economics, and served as the co-editor of the organization's research proceedings. He is a member of the American Institute of CPAs, the Mississippi Society of CPAs, the American Accounting Association, the Academy of Certified Fraud Examiners, the Institute of Management Accountants and the KyCPA. Professor Wells developed and presented a continuing professional education program on professional ethics for CPAs. His research has appeared in *Accounting Horizons*, *Journal of Accountancy*, *The CPA Journal*, the *Practical Accountant*, *National Public Accountant*, *Ohio Public Accountant*, *State Tax Notes*, the *Journal of State Taxation*, *Internal Auditor* and the *Journal of Business, Industry, and Economics*.

Refereed Journal Articles

- Barney, D. K., Tschopp, D., Wells, S. (2017). Did Codification Result in Improved Readability? *International Journal of Accounting and Financial Reporting*, 7(1), 190-98.
- Wells, S. C., Hunt, A. K., Little, H. T. (2016). Internal Auditors: Be Alert and Have an Impact on Professional Standards. *Internal Auditing*, 31(4), 6-12.
- Wells, S. C., Oney, D. M., Shipley, D. (2014). Sustainability Reporting and the Internal Auditor. *Internal Auditing*, 29(Number 5), 26-28. inta@technicaeditorial.com
- Wells, S. C., Little, H. T., Ross, M. T. (2014). A History of Internal Control: From Then to Now. *Academy of Business Journal*, Volume II (2014). info@academyofbusinessresearch.com
- Wells, S. C., Ross, M. T. (2013). One for the Money....Take Two. *Journal of State Taxation*, 31(3), 33 - 36, 46.
- Barney, D., Tschopp, D., Wells, S. C. (2012). Tax Simplification through Readability. *CPA Journal*. Published by New York Society of CPAs, LXXXII (12). www.cpaj.com
- Tschopp, D., Wells, S. C., Barney, D. (2012). The Institutional Promotion of Corporate Social Responsibility Reporting. *Journal of Academic and Business Ethics*, 5. www.aabri.com/manuscripts/111010.pdf

Presentations

- Ross, M. T., Wells, S. C. (2015, November). Participating in the Pathway Commission's Initiative to create an Advance Placement (AP) Curriculum & Examination in Accounting: the WKU Experience. Presented at 2015 ABD Research Conference for Academy of Business Disciplines, Fort Myers Beach, FL.
- Little, H. T., Wells, S. C. (2014, April (2nd Quarter/Spring)). A Study of Audit Committee Composition and Expertise in Small and Non-Small Public Companies. Presented at Society of Business, Industry, and Economics for Society of Business, Industry, and Economics, Destin, FL.
- Wells, S. C., Ross, M. T. (2014, November). Should the SEC Promulgate Sustainability Reporting Requirements?, Presented at 2014 ABD Research Conference for Academy of Business Disciplines, Fort Myers Beach, FL.

Andrew Head

Instructor, Accounting
Assistant Professor, Finance
Director, WKU Center for Financial Success

IP and Supporting

M.A. Western Kentucky University, Applied Economics, 2010
B.S. Western Kentucky University, Finance, 2003

Special Certifications and/or Designations

Certified Financial Planner, Certified Financial Planner Board of Standards. (9/08 - Present).
Licensed Accident & Health Insurance Agent, Kentucky Department of Insurance. (5/05 - Present).
Licensed Variable Life & Variable Annuities Agent, Kentucky Department of Insurance. (5/05 - Present).
Investment Advisor Representative, FINRA/Kentucky Department of Financial Institutions. (3/04 - Present).
Licensed Life Insurance Agent, Kentucky Department of Insurance. (5/03 - Present).

Continued Professional Experience

Managing Partner, Journey Financial Management, LLC, Owner/Partner/Practitioner of/in a (Kentucky) Registered Investment Advisory firm serving clients in 6 states. JFM has one other founding partner and one partner-track practitioner employee. Services can be broadly described as personal financial planning and investment management. Time-requirement (generally) breaks down as follows: during the academic year (3-8 hours per week); during Summer/Winter (15-35 hours per week), (June 2010 - Present).

Selected Book Chapters

Head, A. J., Warschauer, T., Hampton, V. (2015). Analyzing and Evaluating the Client's Current Financial Status. In Charles Chaffin (Ed.), *CFP Board Financial Planning Competency Handbook* (2nd Edition ed., pp. 625-635). CFP Board Financial Planning Competency Handbook.
Head, A. J., John, G. (2015). Annuities. In Charles Chaffin (Ed.), *CFP Board Financial Planning Competency Handbook* (2nd Edition ed., pp. 213-225). CFP Board Financial Planning Competency Handbook.

Sammie Parsley
Instructor, Accounting

IP and Supporting

M.S., Murray State University, 2005
B.S., Murray State University, 2003

Special Certifications and/or Designations

American Institute of Certified Public Accountants. (2007 - Present).
Tennessee Society's of CPA's. (2007 - Present).
Kentucky Society of CPA's. (2005 - Present).
Certified Internal Auditor (United States, 150159). (November 10, 2016 - December 31, 2018).
Chartered Global Management Accountant (United States). (April 10, 2017 - July 31, 2018).
Certified Public Accountant (KY,11054). (April 26, 2007 - July 31, 2018).

Professional Experience

Chief Financial Officer, Western Crane Service, Inc., (2016 - Present).
Controller, CPC Commodities, (2015 - 2016).
Staff Accountant, Campbell, Myers and Rutledge, PLLC, (2008 - 2015).

Jean C. Snavelly

Instructor, Accounting

Instructor II, Department of Finance

PA and Participating

Ph.D., University of Cincinnati, Finance, 1997

MBA, University of Texas at Arlington, Finance Concentration, 1979

BS, University of Texas at Arlington, Biology, 1973

Conference Attendance and Continuing Education.

March 30, 2017 - April 1, 2017: Global Asset Management Education Forum. 2 1/2 day conference focused on asset values, global and domestic economy, finance certification requirements, investment outlooks. 19.2 hours in recertification credit for CTP designation. New York City, New York.

June 27, 2017: Uncovering Investment Signals Through Multifactor Screening. Webinar on using Capital IQ Excel screen to identify potential investments. 0.5 hours in recertification credit for CTP designation. New York City, New York.

October 5, 2016: Corporate Valuations: DCF. Webinar demonstrating the use of Capital IQ in applying the discounted cash flow method of valuing stock. 1.5 hours in recertification credit for CTP designation. New York, New York.

Continued Professional Experience

2017: WKU Foundation, Consult on investment policy and decisions. Approximately 10 hours per year. Bowling Green, KY.

2014: Polo Fields Homeowners' Association Board of Directors, Responsible for developing and overseeing an annual budget of approximately \$600,000, for developing and maintaining capital reserve policies, and for filling in for the president when needed. Approximately 48 hours per year. Louisville, KY.

2016-2017: Scott Arthofer and Brian Jones, Performed due diligence on the potential purchase of a retail business. Explored potential return, viability and financing options with clients. The project was abandoned because of limited profitability. Approximately 40 hours. Ft. Lauderdale, FL.

2013-2016: Scott Arthofer, Brian Jones, Evaluated and made recommendations on potential investment properties in Fort Lauderdale, FL. Alternative financing was explored. Clients postponed a decision as property values recovered in the area and the potential for sufficient rental income decreased. Approximately 120 hours. Madison, WI.

APPENDIX J

Faculty Certification Status

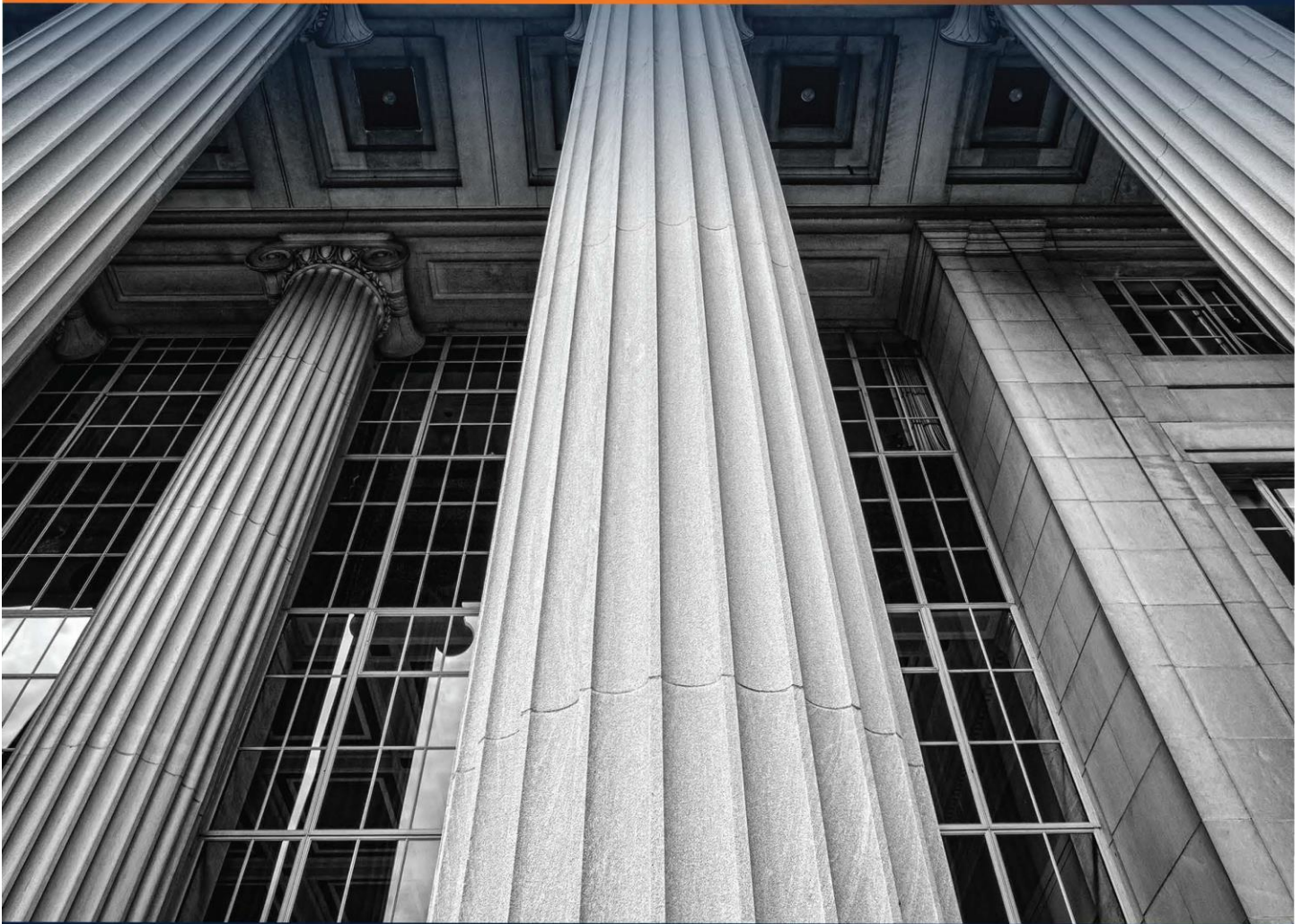
**Table J-1
Department of Accounting
Faculty Certification Status**

Name	Certifications
Kristine Barron	CMA
Jason Bergner	CPA
Stacy Bibelhauser	CPA
Yining Chen	CPA
Richard Callahan	CPA
Sheri Henson	CPA
Allen Hunt	CPA
Minwoo Lee	N/A
Harold Little	CPA, CMA, CIA, CGMA
Randall Kinnersley	CPA, CGFM
Nace Magner	CMA
Mark Ross	CPA
Melloney Simerly	Passed CPA exam as of September 2017
Steve Wells	CPA,CFE, CMA

APPENDIX K

NASBA Customized Report

CPA Examination Performance



Western Kentucky
University
March 2016 (Updated April 2016)



Student Match		Exam Type						Exam Section				Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	180	362	360	103	103	92	80	87	303	150	181	181			
Match	76	% Pass	61.0%	65.0%	51.0%	53.4%	62.0%	70.0%	60.9%	54.2%	69.8%	61.9%	60.2%		
Multiple	4	Avg Score	76.4	77.4	73.9	75.6	77.0	78.3	75.0	74.3	79.0	76.6	76.2		
		Avg Age	26.2	25.9	26.9	25.9	26.5	26.2	26.2	26.5	25.8	25.3	27.1		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	362	10	181	68	18	20	32	33	Sections	78	123	61	100
% Pass	61.0%	60.0%	68.0%	45.6%	55.6%	60.0%	34.4%	84.8%	% Pass	71.8%	62.6%	47.5%	59.0%
Avg Score	76.4	78.0	78.2	72.2	75.7	75.6	70.8	80.7	Avg Score	78.1	76.2	74.6	76.3
Avg Age	26.2	21.5	23.1	24.8	27.1	29.2	31.4	40.2	Avg Age	29.1	24.9	25.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	103	53.4%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	37	48.6%	61.1%	63.9%	69.4%	61.1%	52.8%	75.0%	52.8%
2014	13	53.8%	69.2%	61.5%	53.8%	84.6%	61.5%	53.8%	61.5%
2015	26	61.5%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	92	62.0%	66.7%	64.2%	65.4%	77.8%	66.7%	66.7%	80.2%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	31	67.7%	76.7%	66.7%	56.7%	66.7%	73.3%	70.0%	86.7%
2014	16	43.8%	62.5%	50.0%	50.0%	75.0%	31.3%	56.3%	81.3%
2015	26	57.7%	58.8%	76.5%	82.4%	94.1%	70.6%	70.6%	88.2%

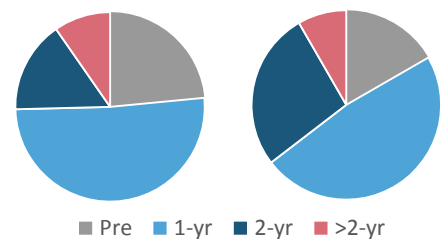
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	80	70.0%	73.6%	68.1%	63.9%	68.1%	77.8%	73.6%
2012	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	26	73.1%	76.0%	64.0%	64.0%	80.0%	80.0%	76.0%
2014	16	50.0%	62.5%	50.0%	37.5%	62.5%	56.3%	50.0%
2015	22	68.2%	75.0%	75.0%	68.8%	50.0%	100.0%	81.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	87	60.9%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%
2012	16	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	29	65.5%	68.8%	64.3%	78.6%	75.0%	60.7%	78.6%	57.1%
2014	16	43.8%	56.3%	43.8%	68.8%	62.5%	56.3%	68.8%	56.3%
2015	26	50.0%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%

	Secs	% Of	% Tot	% Pass	Age
Pre	85	23.5%	23.5%	55.3%	27.6
<3m	78	21.5%	45.0%	75.6%	24.1
<6m	38	10.5%	55.5%	68.4%	26.0
<9m	46	12.7%	68.2%	63.0%	26.1
<12m	23	6.4%	74.6%	34.8%	25.5
<18m	33	9.1%	83.7%	60.6%	26.0
<24m	24	6.6%	90.3%	54.2%	27.0
>24m	35	9.7%	100.0%	54.3%	27.9
Total	362	100%		61.0%	26.2

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	10.5%	10.5%	58	62.1%
<3m	8	10.5%	21.1%	32	100.0%
<6m	6	7.9%	28.9%	32	78.1%
<9m	8	10.5%	39.5%	43	74.4%
<12m	1	1.3%	40.8%	5	80.0%
<18m	6	7.9%	48.7%	29	82.8%
<24m	7	9.2%	57.9%	43	65.1%
>24m	4	5.3%	63.2%	23	69.6%
Total	48	63.2%		265	74.3%

Student Match		Exam Type			Exam Section				Gender		Jurisdiction		
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	180	260	260	103	64	68	66	63	130	131	140	130	
Match	76	% Pass	61.0%	65.0%	51.0%	51.6%	70.6%	71.2%	66.1%	58.3%	72.7%	65.7%	64.2%
Multiple	4	Avg Score	76.4	77.4	73.9	75.6	78.5	79.3	75.7	75.3	79.8	77.4	77.2
		Avg Age	26.2	25.9	26.9	25.8	26.0	25.9	26.1	25.8	26.0	25.2	26.7

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	260	10	143	46	14	8	11	28	Sections	59	94	42	65
% Pass	65.0%	60.0%	69.9%	50.0%	50.0%	62.5%	27.3%	89.3%	% Pass	79.7%	62.8%	47.6%	66.2%
Avg Score	77.4	78.0	79.0	73.2	74.6	77.3	66.7	81.3	Avg Score	79.6	76.5	76.4	77.1
Avg Age	25.9	21.5	23.0	24.9	27.0	29.2	31.4	40.4	Avg Age	29.1	24.9	25.8	24.6

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

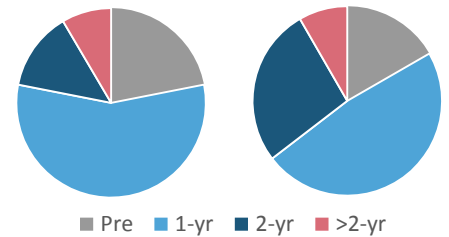
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	64	51.6%	66.7%	66.7%	60.0%	60.0%	46.7%	53.3%	60.0%
2012	15	66.7%	71.4%	64.3%	71.4%	57.1%	64.3%	71.4%	78.6%
2013	23	43.5%	68.2%	63.6%	63.6%	54.5%	54.5%	68.2%	45.5%
2014	9	44.4%	77.8%	66.7%	44.4%	88.9%	66.7%	55.6%	55.6%
2015	17	52.9%	66.7%	66.7%	60.0%	60.0%	46.7%	53.3%	60.0%

	Secs	% Of	% Tot	% Pass	Age
Pre	57	21.9%	21.9%	61.4%	26.5
<3m	69	26.5%	48.5%	73.9%	23.9
<6m	27	10.4%	58.8%	66.7%	26.3
<9m	34	13.1%	71.9%	64.7%	26.7
<12m	16	6.2%	78.1%	43.8%	25.2
<18m	21	8.1%	86.2%	71.4%	26.3
<24m	14	5.4%	91.5%	57.1%	27.2
>24m	22	8.5%	100.0%	59.1%	28.4
Total	260	100%		65.0%	25.9

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	68	70.6%	71.9%	65.6%	65.6%	76.6%	70.3%	67.2%	84.4%
2012	15	80.0%	64.3%	57.1%	78.6%	78.6%	78.6%	78.6%	71.4%
2013	26	69.2%	76.0%	72.0%	52.0%	68.0%	72.0%	64.0%	92.0%
2014	11	45.5%	72.7%	45.5%	54.5%	72.7%	45.5%	54.5%	81.8%
2015	16	81.3%	71.4%	78.6%	85.7%	92.9%	78.6%	71.4%	85.7%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	10.5%	10.5%	58	62.1%
<3m	8	10.5%	21.1%	32	100.0%
<6m	6	7.9%	28.9%	32	78.1%
<9m	8	10.5%	39.5%	43	74.4%
<12m	1	1.3%	40.8%	5	80.0%
<18m	6	7.9%	48.7%	29	82.8%
<24m	7	9.2%	57.9%	43	65.1%
>24m	4	5.3%	63.2%	23	69.6%
Total	48	63.2%		265	74.3%

Student Match		Exam Type							Exam Section				Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other				
Students	180	Sections	162	130	32	32	37	32	29	70	60	83	47			
Match	76	% Pass	70.4%	70.0%	71.9%	53.1%	73.0%	84.4%	69.0%	61.4%	80.0%	72.3%	66.0%			
Multiple	4	Avg Score	78.3	78.7	76.7	76.1	80.2	80.9	77.0	76.1	81.6	79.0	78.1			

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	130	10	88	12	2	-	3	15	Sections	23	53	22	32
% Pass	70.0%	60.0%	70.5%	66.7%	100.0%	-	33.3%	80.0%	% Pass	78.3%	69.8%	54.5%	75.0%
Avg Score	78.7	78.0	78.5	78.5	90.0	-	63.7	81.7	Avg Score	80.5	77.7	79.1	78.7
Avg Age	25.1	21.5	23.0	24.8	27.1	-	31.1	38.8	Avg Age	30.7	23.1	26.3	23.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

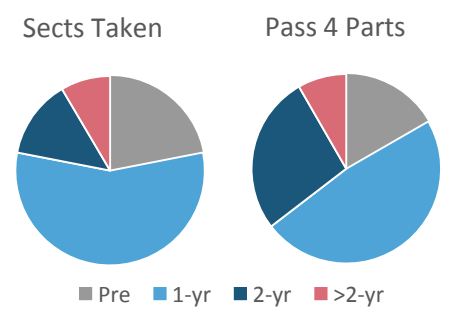
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	32	53.1%	57.1%	42.9%	28.6%	57.1%	28.6%	57.1%	42.9%
2012	6	66.7%	66.7%	66.7%	83.3%	50.0%	50.0%	66.7%	83.3%
2013	14	50.0%	78.6%	71.4%	64.3%	71.4%	57.1%	78.6%	42.9%
2014	5	80.0%	100.0%	100.0%	60.0%	100.0%	80.0%	100.0%	80.0%
2015	7	28.6%	57.1%	42.9%	28.6%	57.1%	28.6%	57.1%	42.9%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	37	73.0%	78.4%	59.5%	67.6%	86.5%	67.6%	64.9%	89.2%
2012	6	83.3%	66.7%	33.3%	100.0%	100.0%	66.7%	83.3%	100.0%
2013	13	76.9%	92.3%	69.2%	46.2%	84.6%	76.9%	61.5%	92.3%
2014	8	37.5%	75.0%	37.5%	50.0%	75.0%	37.5%	50.0%	75.0%
2015	10	90.0%	70.0%	80.0%	90.0%	90.0%	80.0%	70.0%	90.0%

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	32	84.4%	78.1%	81.3%	75.0%	75.0%	78.1%	84.4%
2012	5	80.0%	80.0%	80.0%	80.0%	80.0%	60.0%	80.0%
2013	13	84.6%	76.9%	76.9%	69.2%	92.3%	76.9%	84.6%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	29	69.0%	83.3%	50.0%	83.3%	66.7%	66.7%	50.0%	50.0%
2012	6	83.3%	66.7%	66.7%	76.9%	76.9%	53.8%	76.9%	100.0%
2013	13	69.2%	83.3%	50.0%	83.3%	83.3%	50.0%	100.0%	50.0%

	Secs	% Of	% Tot	% Pass	Age
Pre	57	21.9%	21.9%	61.4%	26.5
<3m	69	26.5%	48.5%	73.9%	23.9
<6m	27	10.4%	58.8%	66.7%	26.3
<9m	34	13.1%	71.9%	64.7%	26.7
<12m	16	6.2%	78.1%	43.8%	25.2
<18m	21	8.1%	86.2%	71.4%	26.3
<24m	14	5.4%	91.5%	57.1%	27.2
>24m	22	8.5%	100.0%	59.1%	28.4
Total	260	100%		65.0%	25.9



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	10.5%	10.5%	58	62.1%
<3m	8	10.5%	21.1%	32	100.0%
<6m	8	10.5%	21.1%	32	100.0%
<9m	6	7.9%	28.9%	32	78.1%
<12m	8	10.5%	39.5%	43	74.4%
<18m	1	1.3%	40.8%	5	80.0%
>24m	6	7.9%	48.7%	29	82.8%
Total	6	7.9%	48.7%	29	82.8%

Student Match		Overall	Exam Type			Exam Section			Gender		Jurisdiction		
			FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	41	Sections	203	139	64	56	55	42	50	203	159	87	116
Match	41	% Pass	54.2%	58.3%	45.3%	51.8%	49.1%	61.9%	56.0%	54.2%	69.8%	51.7%	56.0%
Multiple	-	Avg Score	74.3	75.3	72.3	74.2	74.7	76.0	72.6	74.3	79.0	73.0	75.3
None	-	Avg Age	26.5	25.8	27.9	26.6	26.9	26.3	26.0	26.5	25.8	26.1	26.7

	Age at Time of Exam								Graduation Year				
	Overall	<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	203	7	94	29	13	18	22	20	Sections	48	71	37	47
% Pass	54.2%	57.1%	60.6%	31.0%	46.2%	55.6%	36.4%	80.0%	% Pass	75.0%	53.5%	37.8%	46.8%
Avg Score	74.3	79.9	76.4	66.6	73.3	74.7	71.1	77.8	Avg Score	78.4	73.7	71.6	73.4
Avg Age	26.5	21.4	23.0	24.8	27.2	29.2	31.1	38.9	Avg Age	30.5	24.5	24.6	26.8

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

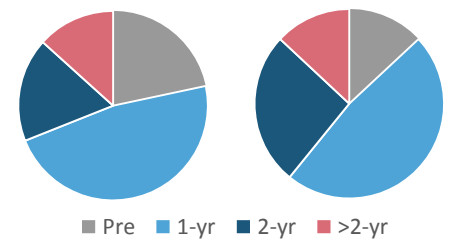
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	56	51.8%	75.0%	62.5%	62.5%	75.0%	50.0%	75.0%	37.5%
2012	15	60.0%	64.3%	64.3%	71.4%	57.1%	78.6%	57.1%	64.3%
2013	21	42.9%	66.7%	66.7%	66.7%	52.4%	52.4%	76.2%	47.6%
2014	9	44.4%	55.6%	55.6%	44.4%	77.8%	66.7%	44.4%	44.4%
2015	11	63.6%	75.0%	62.5%	62.5%	75.0%	50.0%	75.0%	37.5%

	Secs	% Of	% Tot	% Pass	Age
Pre	44	21.7%	21.7%	47.7%	27.6
<3m	42	20.7%	42.4%	71.4%	24.9
<6m	20	9.9%	52.2%	60.0%	26.4
<9m	23	11.3%	63.5%	47.8%	25.1
<12m	11	5.4%	69.0%	36.4%	26.1
<18m	18	8.9%	77.8%	55.6%	25.1
<24m	18	8.9%	86.7%	44.4%	27.6
>24m	27	13.3%	100.0%	51.9%	28.6
Total	203	100%		54.2%	26.5

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	55	49.1%	66.0%	61.7%	53.2%	66.0%	66.0%	57.4%	72.3%
2012	14	64.3%	61.5%	61.5%	76.9%	76.9%	84.6%	53.8%	53.8%
2013	18	61.1%	77.8%	66.7%	44.4%	50.0%	77.8%	61.1%	83.3%
2014	9	33.3%	66.7%	55.6%	33.3%	55.6%	22.2%	55.6%	77.8%
2015	14	28.6%	42.9%	57.1%	57.1%	100.0%	57.1%	57.1%	71.4%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	42	61.9%	65.8%	52.6%	63.2%	65.8%	76.3%	68.4%
2012	9	100.0%	87.5%	87.5%	100.0%	75.0%	87.5%	100.0%
2013	14	64.3%	57.1%	50.0%	64.3%	71.4%	71.4%	71.4%
2014	9	33.3%	44.4%	33.3%	33.3%	66.7%	55.6%	33.3%
2015	10	50.0%	85.7%	42.9%	57.1%	42.9%	100.0%	71.4%

	Cand	% Of	% Tot	Secs	% Pass
Pre	3	7.3%	7.3%	35	45.7%
<3m	3	7.3%	14.6%	12	100.0%
<6m	4	9.8%	24.4%	21	81.0%
<9m	3	7.3%	31.7%	15	80.0%
<12m	1	2.4%	34.1%	5	80.0%
<18m	2	4.9%	39.0%	9	88.9%
<24m	4	9.8%	48.8%	22	72.7%
>24m	3	7.3%	56.1%	15	80.0%
Total	23	56.1%		134	72.4%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	35	Sections	159	121	38	47	37	38	37	203	159	94	65		
Match	35	% Pass	69.8%	72.7%	60.5%	55.3%	81.1%	78.9%	67.6%	54.2%	69.8%	71.3%	67.7%		
Multiple	-	Avg Score	79.0	79.8	76.6	77.2	80.3	80.8	78.1	74.3	79.0	79.9	77.7		
None	-	Avg Age	25.8	26.0	25.2	25.1	25.9	26.1	26.5	26.5	25.8	24.5	27.8		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	159	3	87	39	5	2	10	13	Sections	30	52	24	53
% Pass	69.8%	66.7%	75.9%	56.4%	80.0%	100.0%	30.0%	92.3%	% Pass	66.7%	75.0%	62.5%	69.8%
Avg Score	79.0	73.7	80.2	76.3	81.8	83.0	70.1	85.2	Avg Score	77.7	79.7	79.2	78.9
Avg Age	25.8	21.9	23.1	24.9	26.8	29.5	32.0	42.3	Avg Age	26.9	25.4	26.9	25.2

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

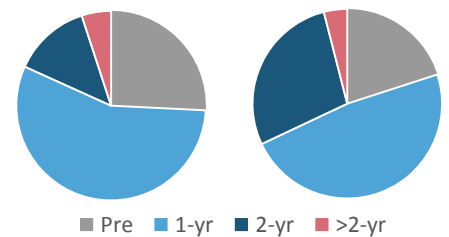
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	47	55.3%	71.4%	78.6%	64.3%	64.3%	57.1%	50.0%	78.6%
2012	12	41.7%	41.7%	58.3%	41.7%	58.3%	58.3%	83.3%	75.0%
2013	16	56.3%	53.3%	60.0%	73.3%	73.3%	53.3%	73.3%	60.0%
2014	4	75.0%	-	-	-	-	-	-	-
2015	15	60.0%	71.4%	78.6%	64.3%	64.3%	57.1%	50.0%	78.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	41	25.8%	25.8%	63.4%	27.6
<3m	36	22.6%	48.4%	80.6%	23.1
<6m	18	11.3%	59.7%	77.8%	25.6
<9m	23	14.5%	74.2%	78.3%	27.1
<12m	12	7.5%	81.8%	33.3%	24.9
<18m	15	9.4%	91.2%	66.7%	27.2
<24m	6	3.8%	95.0%	83.3%	25.2
>24m	8	5.0%	100.0%	62.5%	25.6
Total	159	100%		69.8%	25.8

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	37	81.1%	67.6%	67.6%	82.4%	94.1%	67.6%	79.4%	91.2%
2012	5	100.0%	60.0%	60.0%	80.0%	100.0%	80.0%	100.0%	80.0%
2013	13	76.9%	75.0%	66.7%	75.0%	91.7%	66.7%	83.3%	91.7%
2014	7	57.1%	-	-	-	-	-	-	-
2015	12	91.7%	70.0%	90.0%	100.0%	90.0%	80.0%	80.0%	100.0%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	38	78.9%	82.4%	85.3%	64.7%	70.6%	79.4%	79.4%
2012	7	71.4%	71.4%	85.7%	71.4%	71.4%	57.1%	71.4%
2013	12	83.3%	100.0%	81.8%	63.6%	90.9%	90.9%	81.8%
2014	7	71.4%	-	-	-	-	-	-
2015	12	83.3%	66.7%	100.0%	77.8%	55.6%	100.0%	88.9%

	Cand	% Of	% Tot	Secs	% Pass
Pre	5	14.3%	14.3%	23	87.0%
<3m	5	14.3%	28.6%	20	100.0%
<6m	2	5.7%	34.3%	11	72.7%
<9m	5	14.3%	48.6%	28	71.4%
<12m	0	0.0%	48.6%	0	
<18m	4	11.4%	60.0%	20	80.0%
<24m	3	8.6%	68.6%	21	57.1%
>24m	1	2.9%	71.4%	8	50.0%
Total	25	71.4%		131	76.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	37	67.6%	76.9%	61.5%	76.9%	76.9%	53.8%	69.2%	76.9%
2012	6	83.3%	50.0%	83.3%	83.3%	66.7%	83.3%	83.3%	83.3%
2013	11	90.9%	50.0%	80.0%	90.0%	80.0%	70.0%	100.0%	80.0%
2014	6	50.0%	-	-	-	-	-	-	-
2015	14	50.0%	76.9%	61.5%	76.9%	76.9%	53.8%	69.2%	76.9%

Student Match		Overall	Exam Type			Exam Section			Gender		Jurisdiction		
			FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	40	Sections	78	59	19	27	19	16	16	48	30	33	45
Match	15	% Pass	71.8%	79.7%	47.4%	51.9%	73.7%	87.5%	87.5%	75.0%	66.7%	60.6%	80.0%
Multiple	-	Avg Score	78.1	79.6	73.5	75.4	78.1	81.6	79.4	78.4	77.7	75.0	80.4
None	25	Avg Age	29.1	29.1	29.1	29.0	29.1	28.5	29.9	30.5	26.9	30.9	27.8

	Overall	Age at Time of Exam							Graduation Year				
		<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	78	5	20	19	9	-	-	25	Sections	78	123	61	100
% Pass	71.8%	100.0%	90.0%	36.8%	66.7%	-	-	80.0%	% Pass	71.8%	62.6%	47.5%	59.0%
Avg Score	78.1	92.0	83.6	69.6	76.7	-	-	78.0	Avg Score	78.1	76.2	74.6	76.3
Avg Age	29.1	21.2	23.0	25.0	27.0	-	-	39.5	Avg Age	29.1	24.9	25.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

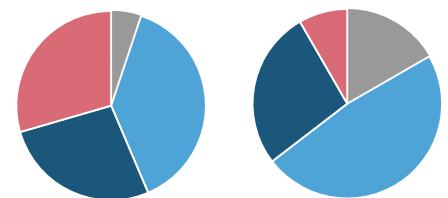
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	103	53.4%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	37	48.6%	61.1%	63.9%	69.4%	61.1%	52.8%	75.0%	52.8%
2014	13	53.8%	69.2%	61.5%	53.8%	84.6%	61.5%	53.8%	61.5%
2015	26	61.5%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	4	5.1%	5.1%	100.0%	22.5
<3m	10	12.8%	17.9%	90.0%	29.2
<6m	10	12.8%	30.8%	80.0%	33.1
<9m	6	7.7%	38.5%	50.0%	31.3
<12m	4	5.1%	43.6%	50.0%	27.3
<18m	12	15.4%	59.0%	83.3%	28.0
<24m	9	11.5%	70.5%	66.7%	30.4
>24m	23	29.5%	100.0%	60.9%	28.4
Total	78	100%		71.8%	29.1

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	92	62.0%	66.7%	64.2%	65.4%	77.8%	66.7%	66.7%	80.2%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	31	67.7%	76.7%	66.7%	56.7%	66.7%	73.3%	70.0%	86.7%
2014	16	43.8%	62.5%	50.0%	50.0%	75.0%	31.3%	56.3%	81.3%
2015	26	57.7%	58.8%	76.5%	82.4%	94.1%	70.6%	70.6%	88.2%

Sects Taken

Pass 4 Parts



■ Pre ■ 1-yr ■ 2-yr ■ >2-yr

From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	53.3%	53.3%	58	62.1%
<3m	8	53.3%	106.7%	32	100.0%
<6m	6	40.0%	146.7%	32	78.1%
<9m	8	53.3%	200.0%	43	74.4%
<12m	1	6.7%	206.7%	5	80.0%
<18m	6	40.0%	246.7%	29	82.8%
<24m	7	46.7%	293.3%	43	65.1%
>24m	4	26.7%	320.0%	23	69.6%
Total	48	320.0%		265	74.3%

Student Match		Overall	Exam Type			Exam Section			Gender		Jurisdiction		
			FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	47	Sections	123	94	29	37	31	26	29	71	52	61	62
Match	26	% Pass	62.6%	62.8%	62.1%	48.6%	67.7%	73.1%	65.5%	53.5%	75.0%	60.7%	64.5%
Multiple	-	Avg Score	76.2	76.5	75.3	74.8	77.0	79.1	74.7	73.7	79.7	76.5	75.9
None	21	Avg Age	24.9	24.9	24.8	24.6	25.4	24.8	24.6	24.5	25.4	23.4	26.2

	Overall	Age at Time of Exam							Graduation Year				
		<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	123	3	85	18	2	3	8	4	Sections	78	123	61	100
% Pass	62.6%	0.0%	70.6%	44.4%	50.0%	66.7%	25.0%	100.0%	% Pass	71.8%	62.6%	47.5%	59.0%
Avg Score	76.2	61.3	78.2	71.8	76.5	76.7	65.9	85.8	Avg Score	78.1	76.2	74.6	76.3
Avg Age	24.9	21.9	23.0	25.0	26.8	28.7	31.0	49.1	Avg Age	29.1	24.9	25.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

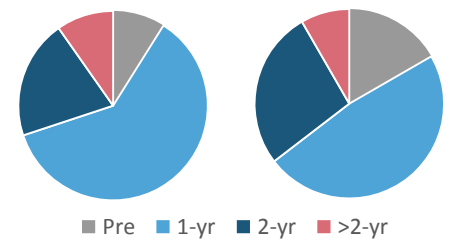
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	103	53.4%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	37	48.6%	61.1%	63.9%	69.4%	61.1%	52.8%	75.0%	52.8%
2014	13	53.8%	69.2%	61.5%	53.8%	84.6%	61.5%	53.8%	61.5%
2015	26	61.5%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	11	8.9%	8.9%	63.6%	32.4
<3m	37	30.1%	39.0%	73.0%	22.8
<6m	12	9.8%	48.8%	58.3%	23.0
<9m	18	14.6%	63.4%	72.2%	23.9
<12m	8	6.5%	69.9%	50.0%	25.4
<18m	14	11.4%	81.3%	57.1%	24.7
<24m	11	8.9%	90.2%	54.5%	25.2
>24m	12	9.8%	100.0%	41.7%	27.1
Total	123	100%		62.6%	24.9

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	92	62.0%	66.7%	64.2%	65.4%	77.8%	66.7%	66.7%	80.2%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	31	67.7%	76.7%	66.7%	56.7%	66.7%	73.3%	70.0%	86.7%
2014	16	43.8%	62.5%	50.0%	50.0%	75.0%	31.3%	56.3%	81.3%
2015	26	57.7%	58.8%	76.5%	82.4%	94.1%	70.6%	70.6%	88.2%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	80	70.0%	73.6%	68.1%	63.9%	68.1%	77.8%	73.6%
2012	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	26	73.1%	76.0%	64.0%	64.0%	80.0%	80.0%	76.0%
2014	16	50.0%	62.5%	50.0%	37.5%	62.5%	56.3%	50.0%
2015	22	68.2%	75.0%	75.0%	68.8%	50.0%	100.0%	81.3%

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	30.8%	30.8%	58	62.1%
<3m	8	30.8%	61.5%	32	100.0%
<6m	6	23.1%	84.6%	32	78.1%
<9m	8	30.8%	115.4%	43	74.4%
<12m	1	3.8%	119.2%	5	80.0%
<18m	6	23.1%	142.3%	29	82.8%
<24m	7	26.9%	169.2%	43	65.1%
>24m	4	15.4%	184.6%	23	69.6%
Total	48	184.6%		265	74.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	87	60.9%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%
2012	16	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	29	65.5%	68.8%	64.3%	78.6%	75.0%	60.7%	78.6%	57.1%
2014	16	43.8%	56.3%	43.8%	68.8%	62.5%	56.3%	68.8%	56.3%
2015	26	50.0%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%

Student Match		Overall	Exam Type			Exam Section			Gender		Jurisdiction		
			FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	47	Sections	61	42	19	13	16	16	16	37	24	41	20
Match	16	% Pass	47.5%	47.6%	47.4%	53.8%	43.8%	50.0%	43.8%	37.8%	62.5%	56.1%	30.0%
Multiple	2	Avg Score	74.6	76.4	70.5	77.5	75.3	74.1	71.8	71.6	79.2	76.8	69.9
None	29	Avg Age	25.5	25.8	24.9	25.2	25.6	26.1	25.1	24.6	26.9	25.7	25.2

	Overall	Age at Time of Exam							Graduation Year				
		<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	61	0	30	16	4	4	3	4	Sections	78	123	61	100
% Pass	47.5%	-	36.7%	37.5%	25.0%	100.0%	100.0%	100.0%	% Pass	71.8%	62.6%	47.5%	59.0%
Avg Score	74.6	-	73.4	71.4	66.3	80.3	82.7	92.3	Avg Score	78.1	76.2	74.6	76.3
Avg Age	25.5	-	23.2	24.7	27.4	29.0	32.2	35.9	Avg Age	29.1	24.9	25.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

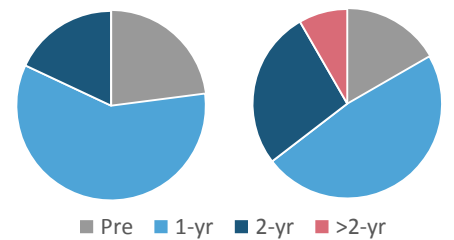
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	103	53.4%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	37	48.6%	61.1%	63.9%	69.4%	61.1%	52.8%	75.0%	52.8%
2014	13	53.8%	69.2%	61.5%	53.8%	84.6%	61.5%	53.8%	61.5%
2015	26	61.5%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	14	23.0%	23.0%	50.0%	24.5
<3m	10	16.4%	39.3%	60.0%	25.2
<6m	6	9.8%	49.2%	66.7%	24.2
<9m	14	23.0%	72.1%	57.1%	27.9
<12m	6	9.8%	82.0%	16.7%	25.3
<18m	7	11.5%	93.4%	28.6%	25.3
<24m	4	6.6%	100.0%	25.0%	24.3
>24m	-	0.0%	100.0%	-	-
Total	61	100%	-	47.5%	25.5

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	92	62.0%	66.7%	64.2%	65.4%	77.8%	66.7%	66.7%	80.2%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	31	67.7%	76.7%	66.7%	56.7%	66.7%	73.3%	70.0%	86.7%
2014	16	43.8%	62.5%	50.0%	50.0%	75.0%	31.3%	56.3%	81.3%
2015	26	57.7%	58.8%	76.5%	82.4%	94.1%	70.6%	70.6%	88.2%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	80	70.0%	73.6%	68.1%	63.9%	68.1%	77.8%	73.6%
2012	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	26	73.1%	76.0%	64.0%	64.0%	80.0%	80.0%	76.0%
2014	16	50.0%	62.5%	50.0%	37.5%	62.5%	56.3%	50.0%
2015	22	68.2%	75.0%	75.0%	68.8%	50.0%	100.0%	81.3%

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	50.0%	50.0%	58	62.1%
<3m	8	50.0%	100.0%	32	100.0%
<6m	6	37.5%	137.5%	32	78.1%
<9m	8	50.0%	187.5%	43	74.4%
<12m	1	6.3%	193.8%	5	80.0%
<18m	6	37.5%	231.3%	29	82.8%
<24m	7	43.8%	275.0%	43	65.1%
>24m	4	25.0%	300.0%	23	69.6%
Total	48	300.0%	-	265	74.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	87	60.9%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%
2012	16	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	29	65.5%	68.8%	64.3%	78.6%	75.0%	60.7%	78.6%	57.1%
2014	16	43.8%	56.3%	43.8%	68.8%	62.5%	56.3%	68.8%	56.3%
2015	26	50.0%	76.2%	61.9%	81.0%	61.9%	61.9%	76.2%	57.1%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	46	Sections	100	65	35	26	26	22	26	47	53	46	54		
Match	19	% Pass	59.0%	66.2%	45.7%	61.5%	57.7%	68.2%	50.0%	46.8%	69.8%	69.6%	50.0%		
Multiple	2	Avg Score	76.3	77.1	74.8	75.9	77.2	77.9	74.5	73.4	78.9	77.5	75.2		
None	25	Avg Age	26.0	24.6	28.5	24.8	26.5	26.1	26.5	26.8	25.2	23.3	28.3		

Age at Time of Exam									Graduation Year				
	Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015
Sections	100	2	46	15	3	13	21	-	Sections	78	123	61	100
% Pass	59.0%	50.0%	73.9%	66.7%	66.7%	46.2%	28.6%	-	% Pass	71.8%	62.6%	47.5%	59.0%
Avg Score	76.3	68.0	79.1	76.7	84.7	73.8	71.0	-	Avg Score	78.1	76.2	74.6	76.3
Avg Age	26.0	21.8	23.1	24.6	27.2	29.3	31.4	-	Avg Age	29.1	24.9	25.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

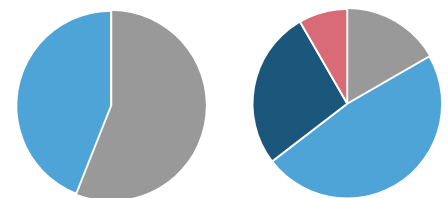
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	103	53.4%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	37	48.6%	61.1%	63.9%	69.4%	61.1%	52.8%	75.0%	52.8%
2014	13	53.8%	69.2%	61.5%	53.8%	84.6%	61.5%	53.8%	61.5%
2015	26	61.5%	72.7%	72.7%	63.6%	68.2%	54.5%	59.1%	63.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	56	56.0%	56.0%	51.8%	27.8
<3m	21	21.0%	77.0%	81.0%	23.4
<6m	10	10.0%	87.0%	70.0%	23.7
<9m	8	8.0%	95.0%	62.5%	24.0
<12m	5	5.0%	100.0%	20.0%	24.4
<18m	-	0.0%	100.0%		
<24m	-	0.0%	100.0%		
>24m	-	0.0%	100.0%		
Total	100	100%		59.0%	26.0

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	92	62.0%	66.7%	64.2%	65.4%	77.8%	66.7%	66.7%	80.2%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	31	67.7%	76.7%	66.7%	56.7%	66.7%	73.3%	70.0%	86.7%
2014	16	43.8%	62.5%	50.0%	50.0%	75.0%	31.3%	56.3%	81.3%
2015	26	57.7%	58.8%	76.5%	82.4%	94.1%	70.6%	70.6%	88.2%

Sects Taken

Pass 4 Parts



■ Pre ■ 1-yr ■ 2-yr ■ >2-yr

From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	80	70.0%	73.6%	68.1%	63.9%	68.1%	77.8%	73.6%
2012	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	26	73.1%	76.0%	64.0%	64.0%	80.0%	80.0%	76.0%
2014	16	50.0%	62.5%	50.0%	37.5%	62.5%	56.3%	50.0%
2015	22	68.2%	75.0%	75.0%	68.8%	50.0%	100.0%	81.3%

	Cand	% Of	% Tot	Secs	% Pass
Pre	8	42.1%	42.1%	58	62.1%
<3m	8	42.1%	84.2%	32	100.0%
<6m	6	31.6%	115.8%	32	78.1%
<9m	8	42.1%	157.9%	43	74.4%
<12m	1	5.3%	163.2%	5	80.0%
<18m	6	31.6%	194.7%	29	82.8%
<24m	7	36.8%	231.6%	43	65.1%
>24m	4	21.1%	252.6%	23	69.6%
Total	48	252.6%		265	74.3%

Student Match		Exam Type						Exam Section				Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	153	Sections	273	185	88	75	71	50	68	160	104	113	161		
Match	56	% Pass	58.2%	63.8%	46.6%	52.0%	57.7%	67.8%	57.4%	52.7%	67.3%	56.3%	59.6%		
Multiple	3	Avg Score	75.5	76.7	73.0	74.9	75.7	77.6	74.0	73.6	78.6	74.5	76.2		
		Avg Age	27.1	26.9	27.4	26.8	27.4	27.2	27.0	27.0	27.1	26.4	27.6		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	273	8	115	47	18	20	32	33	Sections	78	88	48	59
% Pass	58.2%	62.5%	64.3%	40.4%	55.6%	60.0%	34.4%	84.8%	% Pass	71.8%	60.2%	43.8%	49.2%
Avg Score	75.5	80.5	76.9	70.6	75.7	75.6	70.8	80.7	Avg Score	78.1	75.4	73.0	74.1
Avg Age	27.1	21.5	23.0	24.9	27.1	29.2	31.4	40.2	Avg Age	29.1	25.4	26.0	27.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	75	52.0%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	26	46.2%	64.0%	60.0%	64.0%	60.0%	52.0%	80.0%	48.0%
2014	9	55.6%	55.6%	66.7%	44.4%	88.9%	66.7%	55.6%	55.6%
2015	13	61.5%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	71	57.7%	60.0%	65.0%	65.0%	75.0%	65.0%	61.7%	78.3%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	23	65.2%	68.2%	72.7%	59.1%	59.1%	77.3%	63.6%	86.4%
2014	13	38.5%	53.8%	46.2%	46.2%	76.9%	23.1%	53.8%	76.9%
2015	16	43.8%	42.9%	85.7%	85.7%	100.0%	57.1%	57.1%	100.0%

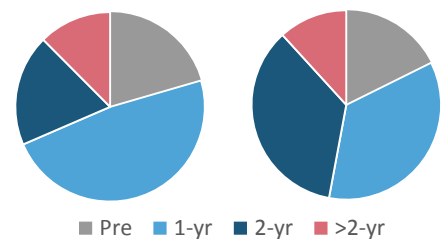
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	59	67.8%	68.6%	64.7%	60.8%	72.5%	70.6%	70.6%
2012	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	18	72.2%	70.6%	58.8%	58.8%	88.2%	70.6%	70.6%
2014	13	46.2%	53.8%	46.2%	30.8%	53.8%	53.8%	46.2%
2015	12	58.3%	66.7%	66.7%	66.7%	66.7%	100.0%	83.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	68	57.4%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%
2012	16	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	21	61.9%	68.8%	70.0%	85.0%	75.0%	65.0%	75.0%	60.0%
2014	13	38.5%	53.8%	38.5%	61.5%	53.8%	53.8%	61.5%	53.8%
2015	18	38.9%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	56	20.5%	20.5%	51.8%	29.9
<3m	45	16.5%	37.0%	68.9%	24.4
<6m	29	10.6%	47.6%	65.5%	26.8
<9m	38	13.9%	61.5%	63.2%	26.6
<12m	19	7.0%	68.5%	31.6%	25.8
<18m	31	11.4%	79.9%	61.3%	26.2
<24m	21	7.7%	87.5%	57.1%	27.3
>24m	34	12.5%	100.0%	55.9%	28.0
Total	273	100%		58.2%	27.1

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	6	10.7%	10.7%	48	58.3%
<3m	1	1.8%	12.5%	4	100.0%
<6m	5	8.9%	21.4%	26	80.8%
<9m	5	8.9%	30.4%	24	83.3%
<12m	1	1.8%	32.1%	5	80.0%
<18m	6	10.7%	42.9%	29	82.8%
<24m	6	10.7%	53.6%	39	61.5%
>24m	4	7.1%	60.7%	23	69.6%
Total	34	60.7%		198	71.2%

Student Match		Exam Type							Exam Section				Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other				
Students	153	Sections	185	185	90	45	49	46	45	107	78	82	102			
Match	56	% Pass	58.2%	63.8%	46.6%	51.1%	69.4%	69.6%	64.4%	57.9%	71.8%	62.7%	64.7%			
Multiple	3	Avg Score	75.5	76.7	73.0	75.1	77.6	79.0	74.9	74.5	79.7	75.8	77.4			
		Avg Age	27.1	26.9	27.4	26.8	26.8	27.0	27.0	26.5	27.5	26.5	27.3			

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	185	8	90	26	14	8	11	28	Sections	59	66	30	30
% Pass	63.8%	62.5%	67.8%	46.2%	50.0%	62.5%	27.3%	89.3%	% Pass	79.7%	60.6%	43.3%	60.0%
Avg Score	76.7	80.5	78.0	71.3	74.6	77.3	66.7	81.3	Avg Score	79.6	75.8	75.0	74.5
Avg Age	26.9	21.5	23.0	24.9	27.0	29.2	31.4	40.4	Avg Age	29.1	25.5	26.5	26.0

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	45	51.1%	50.0%	66.7%	66.7%	50.0%	16.7%	50.0%	50.0%
2012	15	66.7%	71.4%	64.3%	71.4%	57.1%	64.3%	71.4%	78.6%
2013	16	37.5%	66.7%	60.0%	53.3%	60.0%	53.3%	73.3%	40.0%
2014	6	50.0%	-	-	-	-	-	-	-
2015	8	50.0%	50.0%	66.7%	66.7%	50.0%	16.7%	50.0%	50.0%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	49	69.4%	64.4%	66.7%	66.7%	73.3%	71.1%	62.2%	84.4%
2012	15	80.0%	64.3%	57.1%	78.6%	78.6%	78.6%	78.6%	71.4%
2013	19	68.4%	66.7%	77.8%	55.6%	61.1%	77.8%	55.6%	94.4%
2014	8	37.5%	62.5%	37.5%	50.0%	75.0%	37.5%	50.0%	75.0%
2015	7	85.7%	60.0%	100.0%	100.0%	100.0%	80.0%	60.0%	100.0%

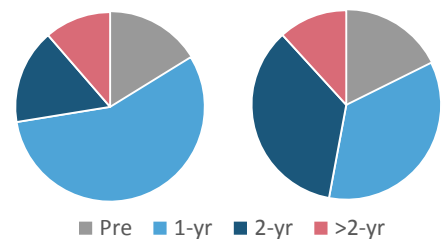
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	46	69.6%	73.2%	70.7%	65.9%	75.6%	70.7%	70.7%
2012	14	85.7%	84.6%	92.3%	84.6%	69.2%	76.9%	84.6%
2013	15	73.3%	71.4%	64.3%	64.3%	92.9%	71.4%	71.4%
2014	10	40.0%	60.0%	40.0%	40.0%	50.0%	50.0%	50.0%
2015	7	71.4%	75.0%	100.0%	75.0%	100.0%	100.0%	75.0%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	45	64.4%	60.0%	40.0%	80.0%	80.0%	40.0%	60.0%	60.0%
2012	15	86.7%	66.7%	66.7%	73.3%	60.0%	73.3%	66.7%	86.7%
2013	16	62.5%	66.7%	73.3%	86.7%	73.3%	53.3%	73.3%	66.7%
2014	6	50.0%	-	-	-	-	-	-	-
2015	8	37.5%	60.0%	40.0%	80.0%	80.0%	40.0%	60.0%	60.0%

	Secs	% Of	% Tot	% Pass	Age
Pre	30	16.2%	16.2%	63.3%	29.6
<3m	41	22.2%	38.4%	65.9%	24.1
<6m	22	11.9%	50.3%	63.6%	26.9
<9m	29	15.7%	65.9%	65.5%	27.1
<12m	12	6.5%	72.4%	41.7%	25.7
<18m	19	10.3%	82.7%	73.7%	26.6
<24m	11	5.9%	88.6%	63.6%	28.0
>24m	21	11.4%	100.0%	61.9%	28.5
Total	185	100%		63.8%	26.9

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	6	10.7%	10.7%	48	58.3%
<3m	1	1.8%	12.5%	4	100.0%
<6m	5	8.9%	21.4%	26	80.8%
<9m	5	8.9%	30.4%	24	83.3%
<12m	1	1.8%	32.1%	5	80.0%
<18m	6	10.7%	42.9%	29	82.8%
<24m	6	10.7%	53.6%	39	61.5%
>24m	4	7.1%	60.7%	23	69.6%
Total	34	60.7%		198	71.2%

Student Match		Overall	Exam Type			Exam Section			Gender		Jurisdiction		
			FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other	
Students	40	Sections	78	59	19	27	19	16	16	48	30	33	45
Match	15	% Pass	71.8%	79.7%	47.4%	51.9%	73.7%	87.5%	87.5%	75.0%	66.7%	60.6%	80.0%
Multiple	-	Avg Score	78.1	79.6	73.5	75.4	78.1	81.6	79.4	78.4	77.7	75.0	80.4
None	25	Avg Age	29.1	29.1	29.1	29.0	29.1	28.5	29.9	30.5	26.9	30.9	27.8

	Overall	Age at Time of Exam							Graduation Year				
		<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	78	5	20	19	9	-	-	25	Sections	78	88	48	59
% Pass	71.8%	100.0%	90.0%	36.8%	66.7%	-	-	80.0%	% Pass	71.8%	60.2%	43.8%	49.2%
Avg Score	78.1	92.0	83.6	69.6	76.7	-	-	78.0	Avg Score	78.1	75.4	73.0	74.1
Avg Age	29.1	21.2	23.0	25.0	27.0	-	-	39.5	Avg Age	29.1	25.4	26.0	27.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

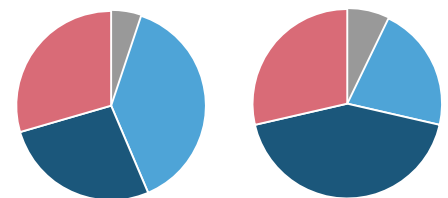
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	75	52.0%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%
2012	27	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	26	46.2%	64.0%	60.0%	64.0%	60.0%	52.0%	80.0%	48.0%
2014	9	55.6%	55.6%	66.7%	44.4%	88.9%	66.7%	55.6%	55.6%
2015	13	61.5%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%

	Secs	% Of	% Tot	% Pass	Age
Pre	4	5.1%	5.1%	100.0%	22.5
<3m	10	12.8%	17.9%	90.0%	29.2
<6m	10	12.8%	30.8%	80.0%	33.1
<9m	6	7.7%	38.5%	50.0%	31.3
<12m	4	5.1%	43.6%	50.0%	27.3
<18m	12	15.4%	59.0%	83.3%	28.0
<24m	9	11.5%	70.5%	66.7%	30.4
>24m	23	29.5%	100.0%	60.9%	28.4
Total	78	100%		71.8%	29.1

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	71	57.7%	60.0%	65.0%	65.0%	75.0%	65.0%	61.7%	78.3%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	23	65.2%	68.2%	72.7%	59.1%	59.1%	77.3%	63.6%	86.4%
2014	13	38.5%	53.8%	46.2%	46.2%	76.9%	23.1%	53.8%	76.9%
2015	16	43.8%	42.9%	85.7%	85.7%	100.0%	57.1%	57.1%	100.0%

Sects Taken

Pass 4 Parts



■ Pre ■ 1-yr ■ 2-yr ■ >2-yr

From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	1	6.7%	6.7%	4	100.0%
<3m	0	0.0%	6.7%	0	
<6m	3	20.0%	26.7%	13	92.3%
<9m	0	0.0%	26.7%	0	
<12m	0	0.0%	26.7%	0	
<18m	3	20.0%	46.7%	13	92.3%
<24m	3	20.0%	66.7%	20	60.0%
>24m	4	26.7%	93.3%	23	69.6%
Total	14	93.3%		73	76.7%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	37	Sections	88	66	22	26	23	18	21	55	33	43	45		
Match	19	% Pass	60.2%	60.6%	59.1%	46.2%	65.2%	72.2%	61.9%	47.3%	81.8%	58.1%	62.2%		
Multiple	-	Avg Score	75.4	75.8	74.2	74.0	76.1	77.9	74.4	72.0	81.1	75.4	75.5		
None	18	Avg Age	25.4	25.5	25.2	25.2	26.0	25.5	25.1	24.7	26.6	23.5	27.3		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	88	3	55	13	2	3	8	4	Sections	78	88	48	59
% Pass	60.2%	0.0%	67.3%	53.8%	50.0%	66.7%	25.0%	100.0%	% Pass	71.8%	60.2%	43.8%	49.2%
Avg Score	75.4	61.3	77.1	74.0	76.5	76.7	65.9	85.8	Avg Score	78.1	75.4	73.0	74.1
Avg Age	25.4	21.9	22.9	25.2	26.8	28.7	31.0	49.1	Avg Age	29.1	25.4	26.0	27.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

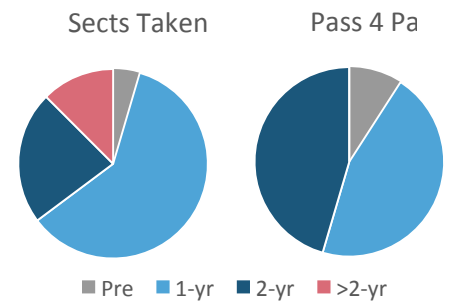
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)	75	47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	27	52.0%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%
2012	26	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	55.6%
2013	9	46.2%	64.0%	60.0%	64.0%	60.0%	52.0%	80.0%	69.2%
			66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	48.0%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)	71	55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012	19	73.7%	60.0%	65.0%	65.0%	75.0%	65.0%	64.7%	70.3%
2013	23	65.2%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2014	13	38.5%	68.2%	72.7%	59.1%	59.1%	77.3%	63.6%	86.4%
2015	16	43.8%	53.8%	46.2%	46.2%	76.9%	23.1%	53.8%	76.9%
			42.9%	85.7%	85.7%	100.0%	57.1%	57.1%	100.0%

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)	59	67.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012	16	87.5%	68.6%	64.7%	60.8%	72.5%	70.6%	70.6%
2013	16	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2014	13	46.2%	70.0%	50.0%	50.0%	50.0%	70.0%	70.0%
2015	12	58.3%	53.8%	46.2%	30.8%	53.8%	53.8%	46.2%
			66.7%	66.7%	66.7%	66.7%	100.0%	83.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)	68	57.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012	16	87.5%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%
2013	21	61.9%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2014	13	38.5%	68.8%	70.0%	85.0%	75.0%	65.0%	75.0%	60.0%
2015	18	38.9%	-	-	-	-	-	-	-
			76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%

From Grad: Sections Taken	Secs	% Of	% Tot	% Pass	Age
Pre	4	4.5%	4.5%	100.0%	49.1
<3m	22	25.0%	29.5%	63.6%	22.5
<6m	9	10.2%	39.8%	55.6%	22.9
<12m	15	17.0%	56.8%	66.7%	24.0
<18m	7	8.0%	64.8%	42.9%	25.8
>24m	12	13.6%	78.4%	58.3%	24.8
Total					



From Grad: Pass 4 Parts

From Grad: Pass 4 Parts	Cand	% Of	% Tot	Secs	% Pass
Pre	1	5.3%	5.3%	4	100.0%
<3m	1	5.3%	10.5%	4	100.0%
<6m	1	5.3%	15.8%	5	80.0%
<9m	2	10.5%	26.3%	12	66.7%
<12m	1	5.3%	31.6%	5	80.0%
<18m	3	15.8%	47.4%	16	75.0%
<24m	2	10.5%	57.9%	10	80.0%
>24m	0	0.0%	57.9%	0	
Total	11	57.9%		56	78.6%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	42	Sections	48	30	18	9	13	13	13	29	19	28	20		
Match	13	% Pass	43.8%	43.3%	44.4%	55.6%	38.5%	46.2%	38.5%	34.5%	57.9%	53.6%	30.0%		
Multiple	2	Avg Score	73.0	75.0	69.7	77.1	73.8	72.7	69.5	69.4	78.4	75.2	69.9		
None	27	Avg Age	26.0	26.5	25.0	25.9	25.9	26.7	25.4	24.7	27.9	26.5	25.2		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	48	0	22	11	4	4	3	4	Sections	78	88	48	59
% Pass	43.8%	-	31.8%	18.2%	25.0%	100.0%	100.0%	100.0%	% Pass	71.8%	60.2%	43.8%	49.2%
Avg Score	73.0	-	72.6	63.9	66.3	80.3	82.7	92.3	Avg Score	78.1	75.4	73.0	74.1
Avg Age	26.0	-	23.3	24.4	27.4	29.0	32.2	35.9	Avg Age	29.1	25.4	26.0	27.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)	75	47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	27	52.0%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%
2012	26	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	55.6%
2013	9	46.2%	64.0%	60.0%	64.0%	60.0%	52.0%	80.0%	69.2%
			66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	48.0%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)	71	55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	23	65.2%	68.2%	72.7%	59.1%	59.1%	77.3%	63.6%	86.4%
2014	13	38.5%	53.8%	46.2%	46.2%	76.9%	23.1%	53.8%	76.9%
2015	16	43.8%	42.9%	85.7%	85.7%	100.0%	57.1%	57.1%	100.0%

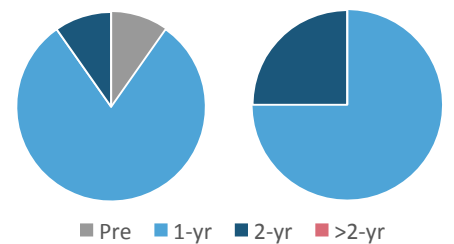
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)	59	46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	16	67.8%	68.6%	64.7%	60.8%	72.5%	70.6%	70.6%
2012	13	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	13	73.3%	70.0%	50.0%	50.0%	50.0%	70.0%	70.0%
2014	13	46.2%	53.8%	46.2%	30.8%	53.8%	53.8%	46.2%
2015	12	58.3%	66.7%	66.7%	66.7%	66.7%	100.0%	83.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)	68	49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	16	57.4%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%
2012	21	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	13	61.9%	68.8%	70.0%	85.0%	75.0%	65.0%	75.0%	60.0%
2014	13	38.5%	-	-	-	-	-	-	-
2015	18	38.9%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	4	8.3%	8.3%	25.0%	27.4
<3m	8	16.7%	25.0%	50.0%	25.1
<6m	6	12.5%	37.5%	66.7%	24.2
<12m	13	27.1%	64.6%	61.5%	28.2
<18m	6	12.5%	77.1%	16.7%	25.3
>24m	-	0.0%	85.4%	-	-
Total	48	100%	100%	43.8%	26.0

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	0	0.0%	0.0%	0	-
<3m	0	0.0%	0.0%	0	-
<6m	1	7.7%	7.7%	8	62.5%
<9m	2	15.4%	23.1%	8	100.0%
<12m	0	0.0%	23.1%	0	-
<18m	0	0.0%	23.1%	0	-
<24m	1	7.7%	30.8%	9	44.4%
>24m	0	0.0%	30.8%	0	-
Total	4	30.8%	100%	25	68.0%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	34	Sections	59	30	29	13	16	12	18	37	22	8	51		
Match	9	% Pass	49.2%	60.0%	37.9%	61.5%	43.8%	58.3%	38.9%	45.9%	54.5%	37.5%	51.0%		
Multiple	1	Avg Score	74.1	74.5	73.7	74.5	73.9	77.3	71.9	72.8	76.4	65.8	75.4		
None	24	Avg Age	27.7	26.0	29.5	26.3	28.4	28.3	27.7	27.9	27.4	22.3	28.6		

Age at Time of Exam									Graduation Year				
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015	
Sections	59	0	18	4	3	13	21	-	Sections	78	88	48	59
% Pass	49.2%	-	66.7%	75.0%	66.7%	46.2%	28.6%	-	% Pass	71.8%	60.2%	43.8%	49.2%
Avg Score	74.1	-	74.3	82.5	84.7	73.8	71.0	-	Avg Score	78.1	75.4	73.0	74.1
Avg Age	27.7	-	23.0	24.4	27.2	29.3	31.4	-	Avg Age	29.1	25.4	26.0	27.7

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)	75	47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	27	52.0%	66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	55.6%
2012	26	51.9%	53.8%	61.5%	57.7%	57.7%	69.2%	69.2%	69.2%
2013	9	46.2%	64.0%	60.0%	64.0%	60.0%	52.0%	80.0%	48.0%
			66.7%	77.8%	77.8%	66.7%	33.3%	66.7%	

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)	71	55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012	19	73.7%	61.1%	61.1%	77.8%	83.3%	83.3%	66.7%	61.1%
2013	23	65.2%	68.2%	72.7%	59.1%	59.1%	77.3%	63.6%	86.4%
2014	13	38.5%	53.8%	46.2%	46.2%	76.9%	23.1%	53.8%	76.9%
2015	16	43.8%	42.9%	85.7%	85.7%	100.0%	57.1%	57.1%	100.0%

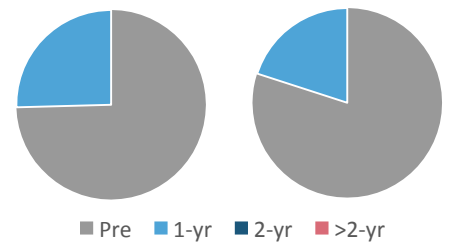
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)	59	46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	16	67.8%	68.6%	64.7%	60.8%	72.5%	70.6%	70.6%
2012	13	87.5%	80.0%	86.7%	86.7%	73.3%	73.3%	86.7%
2013	13	73.3%	70.6%	59.0%	59.0%	80.0%	70.6%	70.6%
2014	13	46.2%	53.8%	46.2%	30.8%	53.8%	53.8%	46.2%
2015	12	58.3%	66.7%	66.7%	66.7%	66.7%	100.0%	83.3%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)	68	49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	16	57.4%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%
2012	21	87.5%	68.8%	68.8%	75.0%	62.5%	75.0%	68.8%	81.3%
2013	13	61.9%	68.8%	70.0%	85.0%	75.0%	65.0%	75.0%	60.0%
2014	13	38.5%	-	-	-	-	-	-	-
2015	18	38.9%	76.9%	61.5%	84.6%	46.2%	61.5%	69.2%	46.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	44	74.6%	74.6%	45.5%	29.1
<3m	5	8.5%	83.1%	80.0%	22.6
<6m	4	6.8%	89.8%	50.0%	23.8
<9m	4	6.8%	96.6%		
<12m	2	3.4%	100.0%		
<18m	-	0.0%	100.0%		
<24m	-	0.0%	100.0%		
>24m	-	0.0%	100.0%		
Total	59	100%		49.2%	27.7

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	4	44.4%	44.4%	40	50.0%
<3m	0	0.0%	44.4%	0	
<6m	0	0.0%	44.4%	0	
<9m	1	11.1%	55.6%	4	100.0%
<12m	0	0.0%	55.6%	0	
<18m	0	0.0%	55.6%	0	
<24m	0	0.0%	55.6%	0	
>24m	0	0.0%	55.6%	0	
Total	5	55.6%		44	54.5%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	24	Sections	82	69	13	26	19	19	18	32	50	62	20		
Match	18	% Pass	70.7%	69.6%	76.9%	57.7%	78.9%	78.9%	72.2%	65.6%	74.0%	72.6%	65.0%		
Multiple	1	Avg Score	79.3	79.2	79.5	77.0	81.9	80.9	77.9	79.0	79.4	80.2	76.4		
None	5	Avg Age	23.5	23.5	23.5	23.4	23.6	23.4	23.6	23.5	23.5	23.5	23.6		

Age at Time of Exam									Graduation Year			
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015
Sections	82	2	60	20	-	-	-	Sections	-	35	8	39
% Pass	70.7%	50.0%	75.0%	60.0%	-	-	-	% Pass	-	68.6%	50.0%	76.9%
Avg Score	79.3	68.0	80.6	76.4	-	-	-	Avg Score	-	78.3	79.3	80.2
Avg Age	23.5	21.8	23.1	24.8	-	-	-	Avg Age	-	23.4	24.3	23.5

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

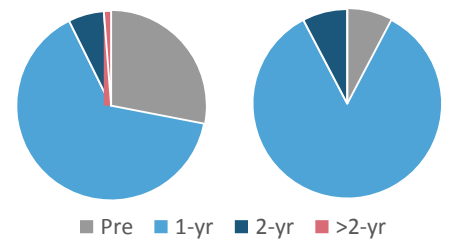
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	26	57.7%	69.2%	69.2%	69.2%	65.4%	65.4%	57.7%	65.4%
2012	0	-	-	-	-	-	-	-	-
2013	11	54.5%	54.5%	72.7%	81.8%	63.6%	54.5%	63.6%	63.6%
2014	2	50.0%	-	-	-	-	-	-	-
2015	13	61.5%	76.9%	69.2%	53.8%	69.2%	69.2%	53.8%	69.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	23	28.0%	28.0%	60.9%	23.1
<3m	33	40.2%	68.3%	84.8%	23.5
<6m	9	11.0%	79.3%	77.8%	23.7
<9m	7	8.5%	87.8%	71.4%	23.8
<12m	4	4.9%	92.7%	50.0%	23.8
<18m	2	2.4%	95.1%	50.0%	23.9
<24m	3	3.7%	98.8%	33.3%	24.5
>24m	1	1.2%	100.0%	0.0%	25.0
Total	82	100%		70.7%	23.5

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	19	78.9%	84.2%	63.2%	68.4%	84.2%	73.7%	84.2%	89.5%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	100.0%	50.0%	50.0%	87.5%	62.5%	87.5%	87.5%
2014	2	50.0%	-	-	-	-	-	-	-
2015	9	88.9%	66.7%	77.8%	88.9%	88.9%	88.9%	88.9%	88.9%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	19	78.9%	84.2%	78.9%	73.7%	57.9%	94.7%	84.2%
2012	0	-	-	-	-	-	-	-
2013	8	75.0%	87.5%	75.0%	75.0%	62.5%	100.0%	87.5%
2014	2	50.0%	-	-	-	-	-	-
2015	9	88.9%	77.8%	88.9%	77.8%	44.4%	100.0%	88.9%

	Cand	% Of	% Tot	Secs	% Pass
Pre	1	5.6%	5.6%	5	80.0%
<3m	7	38.9%	44.4%	28	100.0%
<6m	1	5.6%	50.0%	6	66.7%
<9m	3	16.7%	66.7%	19	63.2%
<12m	0	0.0%	66.7%	0	
<18m	0	0.0%	66.7%	0	
<24m	1	5.6%	72.2%	4	100.0%
>24m	0	0.0%	72.2%	0	
Total	13	72.2%		62	83.9%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	18	72.2%	72.2%	55.6%	72.2%	83.3%	55.6%	88.9%	61.1%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	75.0%	50.0%	62.5%	75.0%	50.0%	87.5%	50.0%
2014	2	50.0%	-	-	-	-	-	-	-
2015	8	75.0%	75.0%	62.5%	75.0%	87.5%	62.5%	87.5%	75.0%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	24	Sections	82	69	13	18	17	18	16	30	39	51	18		
Match	18	% Pass	70.7%	69.6%	76.9%	55.6%	76.5%	77.8%	68.8%	63.3%	74.4%	72.5%	61.1%		
Multiple	1	Avg Score	79.3	79.2	79.5	77.0	81.5	80.9	77.4	78.6	79.7	80.3	76.2		
None	5	Avg Age	23.5	23.5	23.5	23.3	23.7	23.5	23.6	23.6	23.5	23.5	23.5		

Age at Time of Exam									Graduation Year			
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015
Sections	69	2	48	19	-	-	-	Sections	-	28	8	33
% Pass	69.6%	50.0%	75.0%	57.9%	-	-	-	% Pass	-	67.9%	50.0%	75.8%
Avg Score	79.2	68.0	80.9	76.2	-	-	-	Avg Score	-	78.1	79.3	80.2
Avg Age	23.5	21.8	23.1	24.8	-	-	-	Avg Age	-	23.3	24.3	23.5

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	18	55.6%	77.8%	66.7%	72.2%	55.6%	66.7%	55.6%	61.1%
2012	0	-	-	-	-	-	-	-	-
2013	7	57.1%	71.4%	71.4%	85.7%	42.9%	57.1%	57.1%	57.1%
2014	2	50.0%	-	-	-	-	-	-	-
2015	9	55.6%	77.8%	66.7%	55.6%	66.7%	66.7%	55.6%	66.7%

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	17	76.5%	88.2%	64.7%	64.7%	82.4%	70.6%	82.4%	88.2%
2012	0	-	-	-	-	-	-	-	-
2013	7	71.4%	100.0%	57.1%	42.9%	85.7%	57.1%	85.7%	85.7%
2014	2	50.0%	-	-	-	-	-	-	-
2015	8	87.5%	75.0%	75.0%	87.5%	87.5%	87.5%	87.5%	87.5%

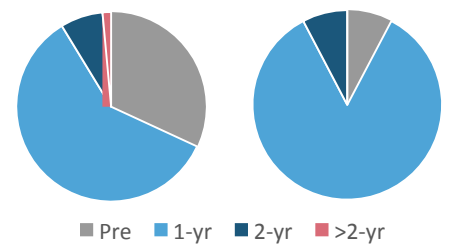
FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	18	77.8%	83.3%	77.8%	72.2%	55.6%	94.4%	83.3%
2012	0	-	-	-	-	-	-	-
2013	7	71.4%	85.7%	71.4%	71.4%	57.1%	100.0%	85.7%
2014	2	50.0%	-	-	-	-	-	-
2015	9	88.9%	77.8%	88.9%	77.8%	44.4%	100.0%	88.9%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	16	68.8%	75.0%	56.3%	68.8%	81.3%	56.3%	87.5%	56.3%
2012	0	-	-	-	-	-	-	-	-
2013	7	71.4%	85.7%	57.1%	57.1%	71.4%	42.9%	85.7%	42.9%
2014	2	50.0%	-	-	-	-	-	-	-
2015	7	71.4%	71.4%	57.1%	71.4%	85.7%	71.4%	85.7%	71.4%

	Secs	% Of	% Tot	% Pass	Age
Pre	22	31.9%	31.9%	59.1%	23.1
<3m	28	40.6%	72.5%	85.7%	23.5
<6m	5	7.2%	79.7%	80.0%	23.7
<9m	4	5.8%	85.5%	75.0%	24.1
<12m	4	5.8%	91.3%	50.0%	23.8
<18m	2	2.9%	94.2%	50.0%	23.9
<24m	3	4.3%	98.6%	33.3%	24.5
>24m	1	1.4%	100.0%	0.0%	25.0
Total	69	100%		69.6%	23.5

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

	Cand	% Of	% Tot	Secs	% Pass
Pre	1	5.6%	5.6%	5	80.0%
<3m	7	38.9%	44.4%	28	100.0%
<6m	1	5.6%	50.0%	6	66.7%
<9m	3	16.7%	66.7%	19	63.2%
<12m	0	0.0%	66.7%	0	
<18m	0	0.0%	66.7%	0	
<24m	1	5.6%	72.2%	4	100.0%
>24m	0	0.0%	72.2%	0	
Total	13	72.2%		62	83.9%

Student Match	Students	Sections	Exam Type						Exam Section				Gender		Jurisdiction	
			Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Match	10	35	68.6%	67.9%	71.4%	54.5%	75.0%	75.0%	75.0%	75.0%	63.2%	66.7%	70.6%			
Multiple	7	% Pass	68.6%	67.9%	71.4%	54.5%	75.0%	75.0%	75.0%	75.0%	63.2%	66.7%	70.6%			
None	-	Avg Score	78.3	78.1	79.0	76.6	79.6	81.9	75.5	79.3	77.4	79.3	77.2			
	3	Avg Age	23.4	23.3	23.5	23.4	23.4	23.2	23.4	23.5	23.3	23.2	23.5			

	Overall	Age at Time of Exam							Graduation Year				
		<22	22-23	24-25	26-27	28-29	30-34	35+	2012	2013	2014	2015	
Sections	35	0	30	5	-	-	-	-	Sections	-	35	8	39
% Pass	68.6%	-	76.7%	20.0%	-	-	-	-	% Pass	-	68.6%	50.0%	76.9%
Avg Score	78.3	-	80.3	66.2	-	-	-	-	Avg Score	-	78.3	79.3	80.2
Avg Age	23.4	-	23.2	24.6	-	-	-	-	Avg Age	-	23.4	24.3	23.5

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

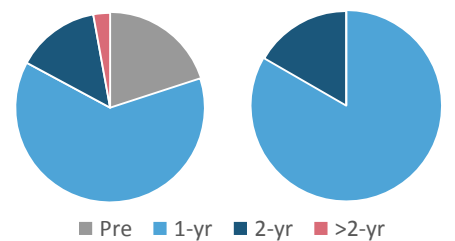
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	26	57.7%	69.2%	69.2%	69.2%	65.4%	65.4%	57.7%	65.4%
2012	0	-	-	-	-	-	-	-	-
2013	11	54.5%	54.5%	72.7%	81.8%	63.6%	54.5%	63.6%	63.6%
2014	2	50.0%	-	-	-	-	-	-	-
2015	13	61.5%	76.9%	69.2%	53.8%	69.2%	69.2%	53.8%	69.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	7	20.0%	20.0%	42.9%	22.8
<3m	15	42.9%	62.9%	86.7%	23.2
<6m	3	8.6%	71.4%	66.7%	23.5
<9m	3	8.6%	80.0%	100.0%	23.6
<12m	1	2.9%	82.9%	100.0%	23.2
<18m	2	5.7%	88.6%	50.0%	23.9
<24m	3	8.6%	97.1%	33.3%	24.5
>24m	1	2.9%	100.0%	0.0%	25.0
Total	35	100%		68.6%	23.4

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	19	78.9%	84.2%	63.2%	68.4%	84.2%	73.7%	84.2%	89.5%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	100.0%	50.0%	50.0%	87.5%	62.5%	87.5%	87.5%
2014	2	50.0%	-	-	-	-	-	-	-
2015	9	88.9%	66.7%	77.8%	88.9%	88.9%	88.9%	88.9%	88.9%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	19	78.9%	84.2%	78.9%	73.7%	57.9%	94.7%	84.2%
2012	0	-	-	-	-	-	-	-
2013	8	75.0%	87.5%	75.0%	75.0%	62.5%	100.0%	87.5%
2014	2	50.0%	-	-	-	-	-	-
2015	9	88.9%	77.8%	88.9%	77.8%	44.4%	100.0%	88.9%

	Cand	% Of	% Tot	Secs	% Pass
Pre	0	0.0%	0.0%	0	
<3m	3	42.9%	42.9%	12	100.0%
<6m	0	0.0%	42.9%	0	
<9m	2	28.6%	71.4%	15	53.3%
<12m	0	0.0%	71.4%	0	
<18m	0	0.0%	71.4%	0	
<24m	1	14.3%	85.7%	4	100.0%
>24m	0	0.0%	85.7%	0	
Total	6	85.7%		31	77.4%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	18	72.2%	72.2%	55.6%	72.2%	83.3%	55.6%	88.9%	61.1%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	75.0%	50.0%	62.5%	75.0%	50.0%	87.5%	50.0%
2014	2	50.0%	-	-	-	-	-	-	-
2015	8	75.0%	75.0%	62.5%	75.0%	87.5%	62.5%	87.5%	75.0%

Student Match		Exam Type							Exam Section			Gender		Jurisdiction	
		Overall	FT	RE	AUD	BEC	FAR	REG	Female	Male	KY	Other			
Students	10	Sections	39	33	6	13	9	9	8	8	31	36	3		
Match	9	% Pass	76.9%	75.8%	83.3%	61.5%	88.9%	88.9%	75.0%	62.5%	80.6%	80.6%	33.3%		
Multiple	1	Avg Score	80.2	80.2	80.0	77.3	84.4	80.1	80.1	78.3	80.7	80.9	72.0		
None	-	Avg Age	23.5	23.5	23.5	23.3	23.5	23.5	23.7	22.9	23.6	23.5	23.7		

Age at Time of Exam									Graduation Year			
Overall	<22	22-23	24-25	26-27	28-29	30-34	35+		2012	2013	2014	2015
Sections	39	2	27	10	-	-	-	Sections	-	35	8	39
% Pass	76.9%	50.0%	81.5%	70.0%	-	-	-	% Pass	-	68.6%	50.0%	76.9%
Avg Score	80.2	68.0	82.8	75.6	-	-	-	Avg Score	-	78.3	79.3	80.2
Avg Age	23.5	21.8	23.1	24.8	-	-	-	Avg Age	-	23.4	24.3	23.5

Performance Analysis: Section, Content Area, Skills Area

From Grad: Sections Taken

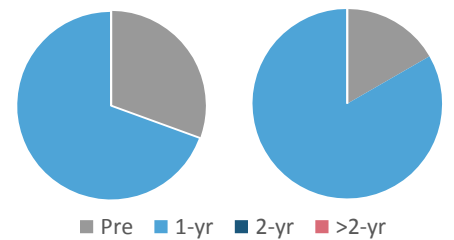
AUD	Secs	%P	Un Eng	Un Ent	Pro Evi	Evl Rpt	Acc Rev	Pro Res	Sim
Nat ('15)		47.3%	65.4%	59.7%	59.4%	60.2%	61.2%	62.2%	53.5%
2012-15	26	57.7%	69.2%	69.2%	69.2%	65.4%	65.4%	57.7%	65.4%
2012	0	-	-	-	-	-	-	-	-
2013	11	54.5%	54.5%	72.7%	81.8%	63.6%	54.5%	63.6%	63.6%
2014	2	50.0%	-	-	-	-	-	-	-
2015	13	61.5%	76.9%	69.2%	53.8%	69.2%	69.2%	53.8%	69.2%

	Secs	% Of	% Tot	% Pass	Age
Pre	11	28.2%	28.2%	81.8%	22.9
<3m	16	41.0%	69.2%	81.3%	23.6
<6m	6	15.4%	84.6%	83.3%	23.7
<9m	3	7.7%	92.3%	66.7%	23.9
<12m	0	0.0%	92.3%	33.3%	24.0
<18m	-	0.0%	92.3%		
<24m	-	0.0%	92.3%		
>24m	-	0.0%	92.3%		
Total	39	100%		76.9%	23.5

BEC	Secs	%P	Crp Gov	Eco Con	Fin Mgt	Info Sy	Str Pla	Op Mgt	Writ
Nat ('15)		55.5%	64.6%	60.9%	57.2%	66.4%	59.0%	59.9%	70.1%
2012-15	19	78.9%	84.2%	63.2%	68.4%	84.2%	73.7%	84.2%	89.5%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	100.0%	50.0%	50.0%	87.5%	62.5%	87.5%	87.5%
2014	2	50.0%	-	-	-	-	-	-	-
2015	9	88.9%	66.7%	77.8%	88.9%	88.9%	88.9%	88.9%	88.9%

Sects Taken

Pass 4 Parts



From Grad: Pass 4 Parts

FAR	Secs	%P	Frm Std	Fin Sta	Spc Trn	Gov't	NFP	Sim
Nat ('15)		46.8%	54.5%	49.0%	50.4%	58.9%	59.4%	48.1%
2012-15	19	78.9%	84.2%	78.9%	73.7%	57.9%	94.7%	84.2%
2012	0	-	-	-	-	-	-	-
2013	8	75.0%	87.5%	75.0%	75.0%	62.5%	100.0%	87.5%
2014	2	50.0%	-	-	-	-	-	-
2015	9	88.9%	77.8%	88.9%	77.8%	44.4%	100.0%	88.9%

	Cand	% Of	% Tot	Secs	% Pass
Pre	1	11.1%	11.1%	5	80.0%
<3m	3	33.3%	44.4%	12	100.0%
<6m	1	11.1%	55.6%	6	66.7%
<9m	1	11.1%	66.7%	4	100.0%
<12m	0	0.0%	66.7%	0	
<18m	0	0.0%	66.7%	0	
<24m	0	0.0%	66.7%	0	
>24m	0	0.0%	66.7%	0	
Total	6	66.7%		27	88.9%

REG	Secs	%P	Eth Leg	Bus Law	Fed Tx	Tx Pro	Tx Ind	Tx Ent	Sim
Nat ('15)		49.4%	63.6%	60.1%	61.1%	56.6%	58.8%	53.4%	50.8%
2012-15	18	72.2%	72.2%	55.6%	72.2%	83.3%	55.6%	88.9%	61.1%
2012	0	-	-	-	-	-	-	-	-
2013	8	75.0%	75.0%	50.0%	62.5%	75.0%	50.0%	87.5%	50.0%
2014	2	50.0%	-	-	-	-	-	-	-
2015	8	75.0%	75.0%	62.5%	75.0%	87.5%	62.5%	87.5%	75.0%

Custom Report

2011 - 2015 Examinations

Content and Skill Area: Legend

AUD - Auditing and Attestation

Un Eng	Understanding the Engagement
Un Ent	Understanding the Entity
Pro Evi	Procedures and Evidence
Evl Rpt	Evaluation and Reporting
Acc Rev	Accounting and Review Services
Pro Res	Professional Responsibilities
Sim	Simulation

BEC - Business Environment and Concepts

Crp Gov	Corporate Governance
Eco Con	Economic Concepts and Analysis
Fin Mgt	Financial Management
Info Sy	Information Systems
Str Pla	Strategic Planning
Op Mgt	Strategic Planning
Writ	Writing

FAR - Financial Accounting and Reporting

Frm Std	Framework and Standards
Fin Sta	Financial Statement Accounts
Spc Trn	Specific Transactions/Events
Gov't	Governmental
NFP	Not-for-Profit
Sim	Simulation

REG - Regulation

Eth Leg	Ethics & Legal Responsibilities
Bus Law	Business Law
Fed Tx	Federal Tax Process
Tx Pro	Taxation on Property Transactions
Tx Ind	Taxation on Individuals
Tx Ent	Taxation on Entities
Sim	Simulation

