Program Review

Bachelor of Science
Accounting

AY 2016 – 2017
Colorado Mesa University
Department of Business
Bachelor of Science Accounting
Program Review Self-Study 2010-2015
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1. Introduction and Program Overview

A. Program Description by Level

The mission of the Accounting Program at Colorado Mesa University is the following: To be the accounting program of choice by providing an engaging, applied learning environment that fosters the practice of ethical and critical thinking in a contemporary business environment.

Accounting is the one degree with 360 degrees of possibility. Every business needs accounting expertise, whether it is a Wall Street firm, a professional sports team, a movie production company, or a rock band. The possibilities are endless.

The Public Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to pass the Certified Public Accounting (CPA) exam. Graduates of this program have a very high CPA exam pass rate and are heavily recruited by local, regional, and national CPA firms. Most graduates will have job offers months before graduation. This program is also the undergraduate component of the 3+2 program, in which students can earn the Bachelor of Science in Accounting and a Master of Business Administration (MBA) in five years. This combination prepares students to earn the hours needed to be licensed as a CPA in Colorado and Utah. Through careful planning and coordination students can complete their four-year degree and begin their graduate degree, finishing both simultaneously.

The General Accounting concentration is designed for students who do not wish to pursue CPA licensure. This concentration provides students with basic business skills as well as accounting knowledge needed to work in an accounting department in private industry or government.

The focus of this program review is the Bachelor of Science in Accounting with two concentrations, public accounting and general accounting. A minor in accounting is also available.
B. Brief History of the Program

Highlights of the Accounting Program at Colorado Mesa University are as follows:

1925 - Mesa State College opened as a Junior College. Associate of Applied Science in Business Administration offered.

1943 - Department of Business officially began with the Mesa State purchase of Ross Business College.

1965 - Two year degrees offered included the following: Associate of Arts (AA) degree in Business Administration, AA in Commerce, AA in Accounting, AA in Secretarial Services, and AA in Data Processing. Associate of Applied Science (AAS) degree in Travel and Recreation Management and AAS in Finance and Accounting Technician.

1974 - First four-year degree programs offered in Business: Bachelor of Science (BS) degree in Accounting and BS in Business Management.

1980 - BS in Accounting continued with specializations available in Data Processing, Managerial Accounting, and Public Accounting.

1993 - Department of Business becomes part of the School of Professional Studies.

2005 - School of Professional Studies disbanded.

2006 - Accounting and Computer Information Systems Department merged with Department of Business.

2011 - Mesa State College becomes Colorado Mesa University on August 10, 2011.

2012 - General Accounting concentration added.

2014 - Department of Business adopts new Student Learning Outcomes following a two-year review.

C. Recommendations from Previous External Reviewer

The previous external reviewer provided the following recommendations to both faculty and Administration as listed below.

1. The reviewer recommended that the accounting program faculty develop a mission statement that aligns with that of the institution and learning goals that align with the mission statement. Program faculty developed the following mission statement for the accounting program:

   The mission of the accounting program is to be the accounting program of choice by providing an engaging, applied learning environment that fosters the practice of ethical and critical thinking in a contemporary business environment.

   In addition, the entire Department of Business developed student learning outcomes in 2011/12 with some revisions since then. The Student Learning Outcomes for the Accounting Program are:

   **Outcome #1 - Accounting Knowledge:** Demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor’s degree level. *(Specialized knowledge – accounting knowledge)*

   **Outcome #2 – Critical Thinking:** Apply business knowledge and skills in appropriate contexts and transfer knowledge and skills to new situations. *(Critical thinking)*

   **Outcome #3 – Effective Communication:** Communicate clearly, appropriately, and persuasively to the audience, both orally and in writing *(Communication skills).*

   **Outcome #4 – Business Analysis and Data:** Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. *(Quantitative fluency).*
Outcome #5 – Teamwork: Effectively work in a team (Teamwork).

Outcome #6 – Information Drives Strategy: Strategically apply information across functional areas of business (Strategic Application of Information).

Outcome #7 – Always Professional: Produce professional business work products (Work Products).

Outcome #8 – Ethical Every Day: Practice principle-based ethics in decision making both personally and professionally (Ethical Behavior).

These outcomes will be discussed further in section 5, Student Learning Outcomes and Assessments.

2. The reviewer recommended that the CPA designation not be the primary goal or objective of the program. The accounting faculty feel very strongly that preparing students to take and successfully complete the CPA exam gives students the best chance at a successful accounting career. According to Becker Professional Education, the lifetime earnings of a CPA will exceed those of a non CPA by over $1 million (Becker, 2016).

However, in light of the reviewer’s recommendation, a general accounting concentration was established in 2012. This gives accounting students the option of pursuing the CPA track through the public accounting concentration or a non CPA accounting career.

References


D. Program Centrality to CMU’s Role and Mission

CMU’s Institutional Mission Statement states: “Committed to a personal approach, Colorado Mesa University is a dynamic learning environment that offers abundant opportunities for students and the larger community to grow intellectually, professionally, and personally. By celebrating exceptional teaching, academic excellence, scholarly and creative activities, and by encouraging diversity, critical thinking and social responsibility, CMU advances the common good of Colorado and beyond.” CMU’s statutory role and mission states: “There is hereby established a university at Grand Junction, to be known as Colorado Mesa University, which shall be a general baccalaureate and graduate institution with selective admission standards. Colorado Mesa University shall offer liberal arts and sciences, professional and technical degree programs, and a limited number of graduate programs, including career and technical education programs. Colorado Mesa University shall receive resident credit for two-year course offerings in its commission-approved service area. Colorado Mesa University shall also serve as a regional education provider.”

The B.S. Accounting program fits well with the role and mission of CMU by providing a professional and career oriented degree. This degree serves students from within the region and state, and also students from other states and countries. The career ladder offered by the B.S. Accounting program allows students to acquire a four-year degree building upon their two-year degree or transfer credits.
E. Program Support for Other Majors

The B.S. in Accounting program supports a variety of other majors/minors.

1. Principles of Financial Accounting and Principles of Managerial Accounting are used by the BBA programs in:
   a. Business Administration,
   b. Emerging Markets,
   c. Energy Management/Landman,
   d. Entrepreneurship,
   e. Finance,
   f. Hospitality Management,
   g. Human Resource Management,
   h. Information systems,
   i. Insurance,
   j. Management,
   k. Managerial Informatics, and
   l. Marketing.

2. Principles of Financial Accounting is used by the
   a. BAS programs in
      i. Business Administration, and
      ii. Hospitality Management;
   b. BS in Sports Management program;
   c. AS Liberal Arts, Sports Management Emphasis; and
   d. Minor in Business Administration.

3. Managerial Accounting (ACCT 500) is used by the MBA program.

F. Locational/Comparative Advantage

All BS courses are offered in Grand Junction and selected courses are offered in Montrose, which are business hubs for the surrounding areas. Consequently, there are excellent opportunities for students and faculty to interact with, and provide employees for large and small organizations. Numerous organizations in the region use accounting students through internships and ultimately as employees.

We are the largest Accounting program on the western slope of Colorado and eastern Utah.

G. Unique Characteristics

The Accounting Program offers two choices giving the students the ability to specialize in public accounting or general accounting. Unique characteristics include:

- CMU requires considerably more credit hours in accounting than most undergraduate accounting programs. Our Advanced Tax and Tax Research, Audit II, and Governmental Accounting are offered as separate courses at the undergraduate level. In many competing programs, these are not available until the graduate level. See Program Sheets in Appendix I.
Throughout the program review period, all accounting upper-division courses were taught by full-time faculty, not by graduate assistants or adjuncts.

Several core courses offer experiential learning/applied learning opportunities for students. Accounting Information Systems requires a hands-on QuickBooks project. Auditing II requires a private company audit simulation. Advanced Tax and Tax Research requires student participation in the Tax Assistance Program which provides free tax services to the community. Governmental Accounting requires a continuous, applied project focused on a governmental entity.

The program offers courses in professional preparation, including resume preparation, position interviewing skills, and CPA exam preparation.

The Academic Business Honors Program, offered by the Department of Business and facilitated by the Accounting Program, offers highly motivated undergraduates opportunities to enrich their academic major. The Honors program is designed to incorporate multiple business disciplines into cohesively themed classes in which the objective is to encourage students to think critically about business decisions in a broad and multi-disciplinary context.
2. Curriculum

A. Breadth, Depth and Level of the Discipline

The B.S. Accounting program maintains breadth in the curriculum through foundation and accounting core courses required of students majoring in either of two concentrations, Public Accounting and General Accounting. Requirements include 27 hours of foundation courses from Business, Computer Information Systems, Business Statistics, Economics, and Introductory Accounting, which, along with Essential Learning English and Math must be completed within a student’s first 60 hours. The Accounting Core, required in both concentrations, gives students majoring in the program 31 semester hours of primarily upper division classes including Intermediate Accounting, Cost Accounting, Accounting Information Systems, Governmental Accounting, Business Law, Managerial Finance, Effective Workplace Communication, Principles of Marketing, and Professional Preparation. By taking these courses, B.S. Accounting majors can gain an understanding of the multiple disciplines within accounting. Depth within the program is further provided with up to 24 semester hours required in specified concentration courses. Specific courses in the two concentrations allow students to focus their efforts on CPA exam preparation or study further content in selected accounting areas that do not require a CPA. See Program Sheets in Appendix I.

B. Program Currency and Curricular Changes Since Last Program Review

Due to the changing nature of accounting, faculty efforts to maintain curriculum currency are on-going. This is evidenced by the multiple curricular changes implemented during the program review period. Curriculum changes during the the review period include:


- 2011: Ethics for Accounting Professionals was developed as a new elective course.

- 2012: A new concentration, General Accounting, was added to the B.S. in Accounting. This program shares the accounting core with the Public Accounting concentration, but prepares students for careers outside of public accounting. To facilitate creation of the General Accounting concentration, former Required Core courses were reorganized into Foundation Courses, Accounting Core, and Concentration Courses. Concentration Courses are selected from approved upper division Accounting, Business, Computer Information Systems, Economics, Finance, Management, or Marketing courses.

Two new Professional Preparation courses were created. Professional Preparation I became a required course in both concentrations. Professional Preparation II, a CPA exam preparation course, is an available election in the Public Accounting concentration.

Ethics for Accounting Professionals and Effective Workplace Communication became required courses in, and Business Strategy was removed from, the Public Accounting concentration.
2013: Two new courses were created, including Fraud and Forensic Accounting and Advanced Fraud and Forensic Accounting (graduate). Course descriptions and/or prerequisites were updated for Governmental Accounting, Advanced Accounting, Auditing I, Individual Income Tax, Advanced Tax and Tax Research, and Managerial Accounting (graduate).

2015: Course prerequisite changes were made to Professional Preparation I and Auditing I. In the Public Accounting concentration, Foundation Courses, Business Information Technology was added as an acceptable alternative to Advanced Business Software.

Program Sheets for the Public and General Accounting concentrations can be found in Appendix I.

C. Program Delivery Locations and Formats, Meeting the Changing Needs of Students

The challenging nature of Accounting demands much from its students. To provide students with the best possible instruction and assistance, throughout the review period all upper division Accounting courses were available only from tenured, or tenure-track, faculty. Alternative course delivery is available for select courses through online delivery, condensed format delivery, and late start delivery. Selected courses required in the B.S. are offered on site at the Montrose Campus. All courses are offered at the Main Campus.

- Most Foundation Courses are now offered online once a year, including Principles of Financial Accounting, Principles of Managerial Accounting, Business Communications, Business Information Technology, Principles of Macroeconomics, and Principles of Management.

- The program includes condensed format courses in J-term and in the summer sessions. These 3-4 week classes offer course comparability to the semester courses and allow students with outside employment or students who wish to “stay on track” an opportunity to move through these courses in less time than the usual 16-week format.

- Selected Foundation Courses are available as late start classes. These classes allow students an opportunity to drop/add classes after the semester has begun and to align course scheduling with work schedules and degree requirements.

- Program courses offered at the Montrose Campus include the following: Principles of Financial Accounting, Principles of Managerial Accounting, Business Information Technology, Principles of Macroeconomics and Principles of Microeconomics. Students from Montrose complete the B.S. by taking the remaining courses online or at the Main Campus.

- Ethics for Accounting Professionals, part of the Accounting Core, is available as an on-line and hybrid course.

- While alternate delivery of courses is increasing, the majority of the classes offered by the Department are 16-week, on campus courses.
3. Analysis of Student Demand and Success

A. Number of majors (by concentration) and minors

The numbers of students majoring in the BS accounting program decreased from 207 majors in Fall 2011 to 189 majors Fall 2015, a decrease of 8.7%. Table 3 denotes majors by concentrations.

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<tbody>
<tr>
<td>PB</td>
<td>Accounting Prov Bacc</td>
<td>3</td>
<td>6</td>
<td>6</td>
<td>1</td>
<td>9</td>
</tr>
<tr>
<td>BS</td>
<td>General Accounting</td>
<td>0</td>
<td>2</td>
<td>7</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td></td>
<td>Public Accounting</td>
<td>65</td>
<td>62</td>
<td>55</td>
<td>63</td>
<td>56</td>
</tr>
<tr>
<td></td>
<td>Pre-Accounting</td>
<td>137</td>
<td>146</td>
<td>129</td>
<td>110</td>
<td>111</td>
</tr>
<tr>
<td></td>
<td>Information Systems</td>
<td>2</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>207</strong></td>
<td><strong>218</strong></td>
<td><strong>197</strong></td>
<td><strong>187</strong></td>
<td><strong>189</strong></td>
</tr>
</tbody>
</table>

Accounting minors have remained relatively flat from 10 in Fall 2011 to 12 in Fall 2015. See specific major numbers in Appendix A.

B. Registrations and student credit hours by student level

Overall, numbers of students who have earned enough credits to be classified as sophomores, juniors and seniors and registered in accounting courses have increased. Only those classified as first year freshmen level students have declined in numbers from 2011-2015.

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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td></td>
<td>90</td>
<td>75</td>
<td>851</td>
<td>902</td>
<td>779</td>
<td>1016</td>
<td>1288</td>
<td>1659</td>
<td>3008</td>
<td>3652</td>
</tr>
<tr>
<td>% Change</td>
<td>-16.7%</td>
<td>6%</td>
<td>30.4%</td>
<td>28.8%</td>
<td>21.4%</td>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

C. Registrations and student credit hours (Fall and Spring terms) subtotaled by course level

Growth continues to be the trend in the numbers of students and corresponding student credit hours for those registering for accounting courses offered at the undergraduate level through 2014/2015 followed by a slight decline in 2015/2016. The largest percentage growth is occurring in upper division courses; however, numbers have increased across all course levels as demonstrated in Figure 1.
Please note in Figure 1, there are no 100 level/Freshman accounting courses in the curriculum, thus the graph begins at the sophomore level. The large number of students at the 200 level represents students taking ACCT 201 and 202 which are the Principles of Financial Accounting and Managerial Accounting, respectively. These courses serve all business majors and minors, as well as selected other majors and minors on campus, in addition to accounting majors.

D. Number of graduates (by concentration)

The number of students graduating with BS degrees in accounting rose slightly over the period, increasing from 22 graduates in 2011-2012 to 27 graduates in 2015-2016, an increase of 23%. Some variability is seen between years, as shown in Table 5.

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Accounting</td>
<td>1</td>
<td>2</td>
<td>8</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Information Systems</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Accounting</td>
<td>21</td>
<td>27</td>
<td>19</td>
<td>27</td>
<td>23</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>22</strong></td>
<td><strong>29</strong></td>
<td><strong>21</strong></td>
<td><strong>35</strong></td>
<td><strong>27</strong></td>
</tr>
</tbody>
</table>

E. One-year retention rates and four- and six-year graduation rates

Although information is not readily available for the B.S. in Accounting program in terms of specific concentrations and graduation rates, the program can extrapolate the need to continue its work on improving
graduation and retention rates. Students in the BS Accounting program, regardless of concentration, are required to take ACCT 321, Intermediate Accounting I, and generally complete their program by taking ACCT 442, Advanced Tax and Tax Research, in the following academic year. It is encouraging to note that graduation rates have been consistently strong throughout the review period. There is expected to be some decline as the general accounting concentration does not require ACCT 442; although it is an option for general accounting students. The percentage of former ACCT 321 students who successfully completed ACCT 442 in the following academic year is shown in the following table:

<table>
<thead>
<tr>
<th>Class</th>
<th>ACCT 321 (Fall)</th>
<th>ACCT 442 (Spring)</th>
<th>% Graduating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fall 2011/Spring 2013</td>
<td>36</td>
<td>26</td>
<td>72%</td>
</tr>
<tr>
<td>Fall 2012/Spring 2014</td>
<td>35</td>
<td>26</td>
<td>74%</td>
</tr>
<tr>
<td>Fall 2013/Spring 2015</td>
<td>35</td>
<td>26</td>
<td>74%</td>
</tr>
<tr>
<td>Fall 2014/Spring 2016</td>
<td>41</td>
<td>27</td>
<td>66%</td>
</tr>
</tbody>
</table>

F. Student successes/recognitions, especially in external student competitions

The following examples represent a fraction of the many student success stories.

The Future Business Leaders of America – Several accounting students are members of FBLA and have won several awards during the review period. In 2011, CMU students took first and fourth places at state in Accounting Analysis and Decision Making. In 2012, a team of three accounting students placed first at state in Accounting Analysis and Decision Making and an individual student placed first in Accounting for Professionals. In 2013, a CMU accounting student placed third in state for Accounting for Professionals. In 2014, a CMU student placed second in state in Cost Accounting. In 2015, a CMU student took second place in state for Accounting Principles.

Examples of student accomplishments:
- Sara Swaney (2016) RMAC First Team All Academic – Women’s Golf
- Seth Knighton (2016/2015/2014) RMAC Academic Honor Roll Men’s Outdoor Track and Field
- Jordanne Steege (2014/2013/2012/2011) RMAC Honor Roll Academic All Conference Women’s Outdoor Track and Field
- Tanner Morris (2015) RMAC Academic Honor Roll – Baseball
- Lita Romero (2012) RMAC Second Team All Conference All Academic - Softball
- Chaz Vaughn (2011) RMAC Honor Roll All Academic - Football
Examples of alumni accomplishments and employment past and present:

- Tanya Baber, EA, (2010) became the first Certified Tax Resolution Specialist in Colorado outside the Denver metropolitan area. She is a partner at Tax Edge.
- Drisa Carrizo (2008) opened her owned consulting firm, DAC Advisory Services in 2016 in Los Angeles after working at GHP Horwath, BKD, and PDM, LLP.
- Shane Brown (1997) was promoted to Audit Partner at EKS&H in Fort Collins.
- Daniel Bresnehan (1998) was promoted to Tax Partner at Eide Bailly, LLP in Grand Junction.
- Lisa Hemann (2003) was promoted to Audit Principle at Chadwick, Steinkirchner, Davis & Co, P.C.
- Multiple graduates have obtained employment at Deloitte & Touche, Ernst & Young, and KPMG during the review period.
4. Program Resources

A. Faculty

1. Ratio of full-time equivalent students (FTES) to full-time equivalent faculty (FTEF);

Faculty to student ratios from the full-time equivalency perspective continue to average between 18.7 and 20.4 to 1, which is desirable. Departmental caps are 25 on upper division courses.

<table>
<thead>
<tr>
<th>Subject</th>
<th>FTES</th>
<th>FTEF</th>
<th>FTES:FTEF</th>
<th>FTES</th>
<th>FTEF</th>
<th>FTES:FTEF</th>
<th>FTES</th>
<th>FTEF</th>
<th>FTES:FTEF</th>
<th>FTES</th>
<th>FTEF</th>
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<th>FTES</th>
<th>FTEF</th>
<th>FTES:FTEF</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>102.1</td>
<td>5.1</td>
<td>19.9</td>
<td>115.5</td>
<td>5.7</td>
<td>20.4</td>
<td>117.4</td>
<td>6.0</td>
<td>19.6</td>
<td>123.3</td>
<td>6.6</td>
<td>18.7</td>
<td>124.2</td>
<td>6.3</td>
<td>19.6</td>
</tr>
</tbody>
</table>

2. Course credit hours and student credit hours by faculty type (i.e. tenured/tenure track, instructor, administrators/staff/coaches, lecturers)

Overall, between 69% and 83% of course credit hours and student credit hours generated are taught by tenured/tenure track or full-time faculty, 4% to 10% are taught by full-time temporary faculty, and between 9% and 14% are taught by part-time faculty (Lecturers). CCH equals course credit hours and SCH equals student credit hours. The majority of upper division courses are delivered by full-time faculty, though this is becoming more challenging as full-time faculty have left without being replaced immediately.

<table>
<thead>
<tr>
<th>Subject</th>
<th>Faculty Type</th>
<th>CCH</th>
<th>SCH</th>
<th>% SCH</th>
<th>CCH</th>
<th>SCH</th>
<th>% SCH</th>
<th>CCH</th>
<th>SCH</th>
<th>% SCH</th>
<th>CCH</th>
<th>SCH</th>
<th>% SCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT</td>
<td>T/TT</td>
<td>102</td>
<td>2537</td>
<td>83%</td>
<td>115</td>
<td>2837</td>
<td>82%</td>
<td>117</td>
<td>2826</td>
<td>80%</td>
<td>119</td>
<td>2977</td>
<td>80%</td>
</tr>
<tr>
<td></td>
<td>FT NonTT</td>
<td>3</td>
<td>108</td>
<td>4%</td>
<td>9</td>
<td>330</td>
<td>10%</td>
<td>9</td>
<td>312</td>
<td>9%</td>
<td>9</td>
<td>294</td>
<td>8%</td>
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<td></td>
<td>PT</td>
<td>18</td>
<td>417</td>
<td>14%</td>
<td>12</td>
<td>297</td>
<td>9%</td>
<td>18</td>
<td>384</td>
<td>11%</td>
<td>30</td>
<td>429</td>
<td>12%</td>
</tr>
<tr>
<td>ACCT Total</td>
<td></td>
<td>123</td>
<td>3062</td>
<td>100%</td>
<td>136</td>
<td>3464</td>
<td>100%</td>
<td>144</td>
<td>3522</td>
<td>100%</td>
<td>158</td>
<td>3700</td>
<td>100%</td>
</tr>
</tbody>
</table>

3. Faculty successes/quality/recognitions – details related to teaching, advising, scholarship, service and other achievements;

The following list provides examples of Accounting Department faculty achievements. To view other faculty accomplishments, see the vitae in Appendix H.

- Lay serves as a member of the Colorado Society of CPAs Educational Foundation Board.
- Fossett serves on the South-Central Regional Soccer Selection Committee.
- Fossett was invited to the NCAA Division II FAR Fellowship Conference.
- Gurka received a best paper award at the 52nd Annual National Mountain Plains Management Conference.


• Lay presented “Principles of Financial Accounting Flipped Classroom” via video at the International Conference on Learning (July 2016).

• Lay presented “Assessing Teamwork within the BBA Curriculum” at the Mountain Plains Business Conference (September 2015).

• Lay presented “To Flip or Not to Flip: Flipped Classroom 101” at the Mountain Plains Business Conference (September 2015).

• Lay presented “Grades-vs-Assessment” at the Mountain Plains Business Conference (September 2015).

• Lay presented “Inverting the Principles of Accounting Classroom” at the Mountain Plains Business Conference (October 2014).

• Lay presented “The Fourth E” at the Mountain Plains Management Conference (October 2013).

• Lay presented “Flipping the Principles of Accounting Classroom” panel discussion at the Mountain Plains Management Conference (October 2013).

• Lay presented “Implementing a Degree Qualifications Profile” at the Mountain Plains Management Conference (October 2012).

• Lay presented “An Updated Investigation of Topical Coverage in the AIS Course” presented at Mountain Plains Management Conference (October 2011).

• Lay presented “CPA Exam Preparation in Difficult Economic Times” presented at Mountain Plains Management Conference (October 2010).

• Lay presented “Experiential Learning for Accounting Students” via video at the International Conference on Learning/Hong Kong (July 2010).

Accounting faculty strive toward scholastic achievement in their respective fields of expertise, as well as pedagogical improvement.

**4. Faculty vitae are included in Appendix H.**
B. Financial Information (Finance and Budget):

1. Total budget revenues and program expenditures

The accounting program has consistently grown in the number of credit hours it has provided, as has its expenditures. The following table presents expenditures for fiscal years 2011-2016. It should be noted that ORG 1120 represents both Accounting (ACCT) and Computer Information Systems Business (CISB) program costs. The salaries, wages, and benefits for CISB were removed. However, it was not possible to separate ACCT and CISB costs for hourly compensation, other current expense, travel, and internal charges. With new administration in fall of 2016, it has been requested that this ORG be separated to allow for better tracking in the future. Appendix G contains the itemization of specific expenditures.

<table>
<thead>
<tr>
<th></th>
<th>FY11</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTALS</td>
<td>376,704</td>
<td>439,881</td>
<td>396,553</td>
<td>445,751</td>
<td>498,830</td>
<td>434,254</td>
</tr>
</tbody>
</table>

2. Ratio of total expenditures/student credit hours

The ratio of expenditures to student credit hours for the Accounting Program ranges from 114 to 144. While credit hours generated have increased, expenditures have not increased at the same rate. The data given for expenditures is for the fiscal year, while the data for the student credit hours is given for the academic year.

<table>
<thead>
<tr>
<th></th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual Expenditures</td>
<td>$ 439,881</td>
<td>$ 396,553</td>
<td>$ 445,751</td>
<td>$ 498,830</td>
<td>$ 434,254</td>
</tr>
<tr>
<td>Student Credit Hours</td>
<td>3062</td>
<td>3464</td>
<td>3522</td>
<td>3700</td>
<td>3727</td>
</tr>
<tr>
<td>Ratio of Expenditures to SCH</td>
<td>$ 144</td>
<td>$ 114</td>
<td>$ 127</td>
<td>$ 135</td>
<td>$ 117</td>
</tr>
</tbody>
</table>

3. External funding (if applicable): Any external funding the program or its faculty have submitted and received since the last review. What potential opportunities exist for obtaining external funds during the next six years?

The Accounting Program does not receive any significant external funding.

C. Library assessment

The value of the library resources cannot be overstated. As mentioned in the report written by library staff, the Library holdings for the BS Accounting are appropriate and can successfully support the programs. The library liaison to the Accounting program recommends general maintenance to the collection – weeding no-longer-relevant titles, acquiring titles to support new/reconfigured program courses/needs, and working with department faculty to acquire titles of high interest, including but not limited to reference titles. Appropriate funding should continue for the acquisition and maintenance
of the Library holdings, staff and facilities. The complete and detailed report of the library assessment for
the BS Accounting program is located in Appendix C.

D. Physical facilities

The accounting program faculty offices are housed on the second floor of Dominguez Hall (DH) opened in
2008 on the Colorado Mesa University main campus. Four computer classrooms are used for instruction
of classes requiring computer labs (DH203, DH204, DH303, and DH304). DH 303 and DH 304 contain
specialized software needed by accounting students. DH 203 and 204 each have 25 computer stations and
while used by accounting and business classes, do not contain the specialized accounting software. Network
access provided to faculty and students includes Internet and library access. Faculty from the accounting
program teach in other classroom buildings across campus as well as DH, but most accounting courses are
taught in DH. All campus buildings have classrooms with networked computing systems and Internet
access. Many rooms have document cameras as well. A few of the larger lecture halls have microphones
available. DH also has a room designated for use by the Tax Assistance Program (TAP) on the second
floor. With the exception of the computer classroom and the TAP room, the BS Accounting does not
require specialized physical facilities.

E. Instructional technology and equipment

Classrooms for accounting and business classes contain smart classroom technology with an instructor
station capable of projection, access to CMU network drives, the Internet, and specialty software as needed
for the classes. The CMU Information Technology department ensures the network operating system and
application software is up-to-date as requested by the accounting faculty on a semester to semester basis.
DH 303, DH 304, and the Library contain specialized QuickBooks software used by the accounting program.
Accounting students and faculty also have access to Research Institute of America/Checkpoint (RIA), a tax
research service that enables students to do online research in the most current database available.
Accounting students and faculty also have access to the Financial Accounting Standards Board (FASB) and
Governmental Accounting Standards Board (GASB) online codification research service.

F. Efficiencies in the way the program is operated

An efficiency of the Accounting Program in general is the usage of business and accounting courses across
more than one degree program. For example, while ACCT 201 and 202 are requirements of the accounting
degree, those same courses are used in the other business programs. Technology and specifically the usage
of Learning Platforms has increased the efficiency of several courses, such as ACCT 201, ACCT 202,
ACCT 321 and ACCT 322 using common homework management tools to ensure course comparability.
All accounting program faculty share a common copy machine as well as one administrative assistant. All
accounting faculty have at least two disciplines of expertise which allows for increased flexibility in
scheduling courses.
5. Student Learning Outcomes and Assessments

A. Student Learning Outcomes (SLOs) for the program and how they relate to the program's mission statement and courses.

ACCOUNTING PROGRAM MISSION:

To be the accounting program of choice by providing an engaging, applied learning environment that fosters the practice of ethical and critical thinking in a contemporary business environment.

Program Student Learning Outcomes:

Outcome #1 - Accounting Knowledge: Demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor’s degree level. (Specialized knowledge – accounting knowledge)

Outcome #2 – Critical Thinking: Apply business knowledge and skills in appropriate contexts and transfer knowledge and skills to new situations. (Critical thinking)

Outcome #3 – Effective Communication: Communicate clearly, appropriately, and persuasively to the audience, both orally and in writing (Communication skills).

Outcome #4 – Business Analysis and Data: Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative fluency).

Outcome #5 – Teamwork: Effectively work in a team (Teamwork).

Outcome #6 – Information Drives Strategy: Strategically apply information across functional areas of business (Strategic Application of Information).

Outcome #7 – Always Professional: Produce professional business work products (Work Products).

Outcome #8 – Ethical Every Day: Practice principle-based ethics in decision making both personally and professionally (Ethical Behavior).

Institutional Student Learning Outcomes: The first four Program SLOs above relate directly to the Institutional SLOs for baccalaureate degrees which are as follows:

The CMU baccalaureate degree graduate will be able to:

- construct a summative project, paper or practiced-based performance that draws on current research, scholarship and/or techniques, and specialized knowledge in the discipline (Applied Learning/Specialized Knowledge – Program SLO #1);
- analyze data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate conclusions (Intellectual Skills: Quantitative Fluency – Program SLO #4);
- make and defend assertions about a specialized topic in an extended well-organized document and an oral presentation that is appropriate to the discipline (Intellectual Skills: Communication Fluency – Program SLO #3); and
• identify assumptions, evaluate hypotheses or alternative views, articulate implications, and formulate conclusions (Intellectual Skills: Critical Thinking – Program SLO #2).

A curriculum map can be found in APPENDIX E to demonstrate how the SLOs relate to the core courses within the accounting program. The curriculum map was developed in department meetings with all full-time faculty. All CMU programs have developed SLOs in the same four areas of Applied Learning/Specialized Knowledge, Quantitative Fluency, Communication Fluency, and Critical Thinking. The accounting program works to assess these skills to support programmatic as well as institutional assessment. The curriculum map allows the faculty to easily identify in which courses assessment should be performed for program SLOs.

B. Direct and Indirect Assessments

Direct Assessments

Assessment (Assurance of Learning) is an important element of the CMU culture. At the institutional level, CMU has a full-time Director of Student Learning (DOSL) who oversees all assessment on campus. In addition, one faculty member also serves as the Faculty Assessment Coordinator (FAC) who works as the liaison between the faculty and administration on assessment matters. The current FAC is an Associate Professor of Accounting from the Department of Business. In addition, the Faculty Senate has a standing Assessment Committee with representation from each academic department. The Chair of the Assessment Committee is also the FAC and a member of the accounting faculty. The DOSL, FAC, and Assessment Committee work to ensure continuous improvement through assessment at the institutional, program, and Essential Learning (General Education) levels across campus. An Assessment Manual has been developed and is available at: http://www.coloradomesa.edu/assessment/documents/Handbook.pdf

The Department of Business (DOB) has its own departmental Continuous Improvement Committee (CIC) as well. This Committee seeks to direct and lead the efforts to assess the student learning outcomes for the department. See APPENDIX F for 2015/2016 CIC charge. The DOB identified eight student learning outcomes (SLOs) for all programs in the department. Each SLO has a faculty team responsible for identifying ways to assess that SLO, identifying rubrics to be used, gathering data, performing initial analysis on that data, and making curricular recommendations based on the findings. All Business faculty are involved in assessment of the SLOs by participating in at least one of the SLO sub-committees. In addition, discussions regarding assessment take place at least once per semester (time is allowed in Department meetings throughout the semester, if needed) with the entire full-time Business faculty to discuss progress, findings, and recommendations from the SLO teams. In addition, accounting faculty do assessments in accounting courses specifically for the accounting program.

A tabular report of the Accounting Assessment activities can be found in APPENDIX D. The following represents a summary of activities and findings:

The Business Department began work on improving assessment in 2011-2012 by articulating a set of student learning outcomes for all programs in the department. The first six SLOs above were the original SLOs from that iteration with a few minor wording changes. SLOs #7 and #8 were later adopted in 2014-2015. When the original SLOs were adopted, a curriculum map was created to document the core courses in the programs that supported each SLO at the beginning, developing, and advanced levels (See APPENDIX X). At that time, work began to identify how each SLO could be measured at the departmental level. A brief summary of assessments and findings for each SLO is as follows:
**SLO #1 Accounting Knowledge:** MFT data is used to assess the SLO for accounting and business knowledge in the program. The following data represents the average (individual) scores for the students in the accounting program over the review period:

<table>
<thead>
<tr>
<th>Semester</th>
<th>CMU Mean Score (Std. Dev)</th>
<th># Students</th>
<th>Mean from Comparable Institutions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring 2015*</td>
<td>159 (13)</td>
<td>27</td>
<td>154</td>
</tr>
<tr>
<td>Spring 2014</td>
<td>151 (9)</td>
<td>16</td>
<td>154</td>
</tr>
<tr>
<td>Spring 2013</td>
<td>159 (13)</td>
<td>19</td>
<td>154</td>
</tr>
<tr>
<td>Spring 2012</td>
<td>169 (8)</td>
<td>16</td>
<td>NA</td>
</tr>
<tr>
<td>Spring 2011</td>
<td>174 (9)</td>
<td>5</td>
<td>NA</td>
</tr>
<tr>
<td>Spring 2010</td>
<td>170 (10)</td>
<td>10</td>
<td>NA</td>
</tr>
<tr>
<td>Spring 2009</td>
<td>170 (13)</td>
<td>5</td>
<td>NA</td>
</tr>
</tbody>
</table>

NOTE: 2016 data was not available for accounting students.

The MFT data above is highly aggregated. It appears CMU Accounting students are performing consistently with those from comparable institutions. Without more granular data however, it is difficult to use MFT information for program improvement.

Gleim software has been used to assess specialized knowledge in a CPA test simulation final exam for ACCT 412 since 2013. The national average pass rate for all sections of the CPA Exam ranges from 45-51% (this includes graduate and undergraduate candidates). A passing score is 75%. Audit II students have taken a simulation of a multiple choice Audit and Attestation testlet as a final exam for three years. Results have been positive with well over 50% of students scoring in the passing range:

<table>
<thead>
<tr>
<th>Year</th>
<th>Students Scoring over 75%</th>
<th>Total Students Testing</th>
<th>Percentage “Passing”</th>
</tr>
</thead>
<tbody>
<tr>
<td>Spring 2013</td>
<td>12</td>
<td>17</td>
<td>70.6%</td>
</tr>
<tr>
<td>Spring 2014</td>
<td>24</td>
<td>29</td>
<td>82.8%</td>
</tr>
<tr>
<td>Spring 2016</td>
<td>19</td>
<td>25</td>
<td>76%</td>
</tr>
</tbody>
</table>

CMU students are encouraged to take a CPA Review Course, prepare diligently, and take the CPA Exam as quickly as possible after they graduate. Generally, the longer students wait to take the exam after graduating, the less likely they are to pass.

In addition, actual CPA Exam pass rate information shows that our students perform well on the CPA Exam with particular improvement noted in 2015.
SLO #2 Critical Thinking: Critical thinking has been assessed using a rubric at the beginning, developing, and advanced levels in the core business curriculum between 2015-16 by looking at 267 student artifacts (only 55 at the advanced level). This SLO has been assessed at the department level and does not reflect accounting students specifically. Assessors made the following observations and recommendations:

1. The professors teaching the classes designated for critical thinking should use the critical thinking rubric within their class to demonstrate to their students the core elements of effective critical thinking.
2. Techniques on how to teach critical thinking to students should be researched and shared among the group.
3. Assessment of this SLO should not take place until the end of the semester. This allows the students to develop the appropriate skills and put them into practice before assessment takes place.
4. Attention still needs to be paid to the “assumptions and limitations” section of critical thinking as it is often overlooked by faculty and students.
5. Faculty should attend the Development Workshop for critical thinking with Dr. Linda Nilson in August 2016 to learn more about developing and measuring critical thinking.
6. Conclusion: Critical thinking needs to be assessed at the individual program level. Accounting will assess critical thinking in 2017/2018. No budget implications

SLO #3 Communication: A modified AAC&U VALUE rubric has been used to assess written communication at the developing, and advanced levels in ACCT 360, Professional Preparation I, and ACCT 442, Tax II, for the accounting program. For written communication, the data indicate improvement from developing to advanced learners. However, there are some limitations to the results.

The most concerning result is that accounting students score low on syntax and mechanics for written work. None of the average results are even as high as a level 3 for the advanced students. When looking at the number of students who met or did not meet expectations for writing, the results are as follows:

<table>
<thead>
<tr>
<th>Course/Level</th>
<th>Meets</th>
<th>Does not Meet</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 360/Developing</td>
<td>11</td>
<td>11</td>
</tr>
<tr>
<td>ACCT 442/Advanced</td>
<td>30</td>
<td>3</td>
</tr>
</tbody>
</table>

Due to these results, faculty recommended:

Accounting courses need to incorporate more writing components. In these writing assignments, students needs to be reminded about the importance of writing well and writing quality should be
part of the grading. ACCT 321 and 322 will begin to have essay questions on exams for which writing quality will be part of the grade. No budget implications.

A modified AAC&U Value rubric was used to assess oral presentations for students in the Accounting Program. Only two years of data were collected in the spring of 2014 and spring of 2015 in ACCT 392 and ACCT 412. Based on 51 students in the 412 course, all 51 accounting students were proficient in oral presentations by completion of the program. There was good improvement in scores from the developing level to the advanced level for all criteria. The weakest area is in presentation delivery which is not surprising for accounting students. Instructors will continue to provide practice on delivery for oral presentations. Program will assess oral communication again in 2019-2020. No budget implications given current findings.

SLO #4 Business Analysis and Data: A pilot of assessment of quantitative fluency was performed at the department level in ACCT 201 (beginning level) and MANG 471 (advanced level). The team calibrated the Analytical Skills Rubric and found that it worked well with the artifacts from both courses. As assessment is just beginning, no recommendations have been made and no specific data for accounting is available, however the team plans the following for the 2016-17 academic year:

1. Analyze the data from artifacts from ACCT 201 and MANG 471 to determine if students are meeting expectations or not.
2. Develop recommendations based on the results of the above activities.

SLO #5 Teamwork: Teamwork was assessed at the advanced level in ACCT 350 and ACCT 412 using the CATME assessment tool. In the CATME tool, students evaluate team members on the five categories of Contribution; Interaction; Keeping on Track; Expecting Quality; and Having Knowledge, Skills, and Abilities. The results from the CATME analysis are unclear and the team is still evaluating how, or if, the results can be utilized to understand curricular issues. The team recommends:

1. Stressing to students the importance of being effective team members regardless of one’s role on the team.
2. Standardizing the CATME tool throughout the accounting curriculum to help students become more comfortable with peer evaluation and increase awareness of how their efforts impact overall team performances.
3. An organizational behavior professor will visit the Audit II course beginning in the spring of 2017 to deliver a presentation on effective team skills. No budget implications.

SLO #6 Strategic Application of Information: The departmental assessment team attempted a pilot project in CISB 210 and found it did not lend itself to assessment of strategic information. This group highlighted the need to develop activities for most classes and assess the existing tool that was used for the failed pilot to see if it is appropriate. A second pilot also failed. The business faculty are discussing whether this is an appropriate SLO for the department. The accounting faculty do not believe this SLO provides meaningful information for the accounting program and will discontinue this SLO.

SLO #7 Professional Work Products: This was a new SLO created in 2014-15. A pilot assessment was used in ACCT 360, Professional Preparation I in Spring 2016. Students were given a rubric on professionalism and asked to self-reflect on their professionalism at the end of ACCT 360. Twenty-three students responded. Students rated themselves lowest on personal presentation and highest on quality and
commitment. At this point, the faculty is not convinced this SLO is helpful in guiding curricular decisions.

**SLO #8 Ethical Behavior**: This was a new SLO created in 2014-15 and was considered to be in the pilot stage. In the spring of 2015, students in ACCT 350 delivered final presentations on accounting ethics. The purpose of the presentation was to research an accounting ethics issue and to use what was learned in ACCT 350 to analyze and make recommendations regarding the issue. Nineteen students were evaluated using a simple rubric which measured proficiency in ethical reasoning. All nineteen students scored at the satisfactory level or above. Additional assessment of ethical reasoning will be conducted in spring of 2016 using the AAC&U Value rubric.

**Indirect Assessment**

The Department of Business sent out a survey via Institutional Research to alumni of the accounting program. 42 responses were received with 39 from the public accounting concentration and 3 from the general accounting concentration. Those that responded graduated between 2010 and 2015. The results of the survey can be found in APPENDIX B. Overall, it appears that graduates of the accounting program are highly satisfied with the education they received while at CMU. Highlights from the survey are as follows:

1. 100% of students responded they were generally satisfied or very satisfied with their education.
2. 39/40 responded that they were working in a position related to accounting.
3. 100% of students responded that CMU prepared them adequately, more than adequately, or very well for their career.
4. 28/42 had attempted at least part of the CPA exam with the following pass rates:

<table>
<thead>
<tr>
<th>Section</th>
<th># Passed/Total</th>
<th>% Passed</th>
</tr>
</thead>
<tbody>
<tr>
<td>FAR</td>
<td>18/27</td>
<td>66.7%</td>
</tr>
<tr>
<td>AUD</td>
<td>23/27</td>
<td>85.2%</td>
</tr>
<tr>
<td>BEC</td>
<td>22/27</td>
<td>81.5%</td>
</tr>
<tr>
<td>REG</td>
<td>19/25</td>
<td>76.0%</td>
</tr>
</tbody>
</table>
C. Describe program improvements resulting from assessment of SLOs since the last program review;

The assessment process for the program has been in re-development mode since the last program review. Previous assessments were mostly unstructured and did not result in significant findings that could be used to improve the program. During the current review period, a completely new approach to assessment was formalized. New SLOs were articulated which align with institutional SLOs; a curriculum map was created to show in which courses students should be able to demonstrate SLOs at the beginning, developing and advanced levels; SLO teams were established to identify methods to assess the SLOs; pilot assessments were performed; data has been gathered; and some recommendations have been made (see part B above). Significant conversation among faculty now takes place regarding the assessment of student learning and the importance of assessment for continuous program improvement. While only limited program improvements have been made since the last program review, the new assessment framework for the Department of Business, and specifically for the accounting program, should enable identification of opportunities for improvement in all SLO areas. Perhaps most importantly, the faculty of the Department of Business have begun to adopt a culture of assessment that recognizes the power of measuring student learning.

However, the accounting faculty resources have been directed to focus on gathering assessment data for the entire Business Department, primarily the BBA program. The accounting faculty need to be given more time to focus on gathering data for their own program in order to obtain more meaningful data for program improvements. It is recommended that the accounting faculty be released from the BBA assessment teams so that they can focus on assessment of the Accounting Program going forward.

D. Indicate if student learning outcomes are being refined, or if data collection is being modified;

The accounting faculty believe that there are too many SLOs for the program to obtain meaningful and manageable information for program improvement. A few of the SLOs can likely be combined or eliminated to lessen the assessment burden without reducing the quality of assessment. Changes to the SLOs are recommended as follows:

1. Outcome #7 (Professionalism) is demonstrated through quality in the other SLOs such as communication and specialized knowledge. This SLO can be eliminated from separate assessment in future periods.
2. Outcome #6 (Strategic Information) is also demonstrated through specialized knowledge and critical thinking. In addition, departmental faculty cannot seem to agree on what this SLO represents. As a result, assessment at the departmental level has been unsuccessful. The accounting faculty do not feel that this outcome is needed for the accounting program, and it can be eliminated from separate assessment in future periods.
6. Future Program Plans

A. Vision for program

The accounting faculty envision the Accounting Program to be the preferred choice of accounting education beyond the regions served and target markets pursued by CMU. The Program would like employers to seek graduates of the CMU accounting program for their exemplary problem-solving skills, excellent work ethic, and technical knowledge.

B. Strengths and challenges facing program

One strength of the accounting program is documented student success. Students of the program typically score well on the CPA exam in comparison to state and national competitors. The program boasts a student-friendly atmosphere with typically small student to faculty ratios. Program faculty are all current or former licensed CPAs with extensive industry and academic work experience. Faculty are committed to student success. Many have retooled to be able to teach in previously unfamiliar formats, such as online. Faculty spend time advising the student-led Accounting Club and travel with them to non-local events. Program faculty, committed to excellent teaching and student engagement, are a strength of the program as well.

A major challenge to the program is the need for additional tenure-track or tenured faculty. It is difficult to grow the number of students in the program when many sections of Principles of Financial Accounting and Principles of Managerial Accounting, the courses in which students are first exposed to the possibility of a career in Accounting, are taught by part-time instructors.

Due to the large number of students taking lower division accounting courses, it is also a challenge to maintain small class sizes. Accounting classes with over 30 students are not uncommon at the lower levels. And, as a result of reduced staff, class sizes in upper division courses has also become a problem. As an example, two senior level courses, Audit I and Individual Taxation, both have more than 30 students enrolled in the Fall of 2016. It is difficult for faculty to engage every student in these situations, which can subsequently impact student success.

The Department of Business is now a member of AACSB and is seeking accreditation. Accounting, as a part of Business, will be a significant part of this accreditation process. Historically, the Accounting program has been largely staffed by licensed CPA professionals, who have not been terminally degreed. Previous faculty searches have often found it difficult to attract terminally qualified teachers. To redress this difficulty will require significant improvements in salaries.

C. Trends in the discipline that could affect future planning for the program

In the future we envision the Colorado Mesa University Accounting Program as one of the very best in the region. The program will continue to have a high CPA Exam pass rate that validates the quality of the program. We expect our graduates to continue to be highly recruited by local, regional, and national firms. We also expect growth in both the baccalaureate and 3+2 programs, based on a Bureau of Labor Statistics projected 11% growth in the need for accountants and auditors between 2014 and 2024, an expected rate that is higher than that of other professions. It is incumbent on the university to make available the appropriate resources to allow us to offer more sections and accommodate that growth. Consistent with recent changes in demand for ACCT 321, and nationwide trends, we anticipate a growth
in demand for the program greater than current faculty resources can accommodate. We currently offer two sections each of Intermediate I and Intermediate II and two sections each of the Governmental Accounting and Cost Accounting courses. As recommended in the last program review we now offer a CPA Review course, a one-hour student topic driven class offered in the spring, and a Fraud and Forensic Accounting course. Each of these changes only heightens the need for increased resources.

Financial challenges face many institutions of higher education as government support at the federal and state level decreases. AACSB accreditation may have an impact on program recruiting, but also brings further financial challenges in terms of attracting and retaining qualified faculty. Virtual classrooms are another trend impacting higher education. The Accounting Program offers limited online coursework, however maintaining high standards of quality and rigor in online courses is a challenge.

D. How program review process is being used to improve the program’s teaching and learning

The program review will be used to lend direction to the faculty as the program adapts to the changing business climate. It will help identify recruitment, learning, and professional development opportunities. The items listed in the next section are direct results of the program review.

E. Recommended program’s challenges and potential resources needed to address them

- Fill open positions.
- Increase salary levels to attract the best qualified, and terminally degreed, new faculty and reduce the number of candidate rejections of departmental job offers.
- Design, implement, and evaluate methods for retaining valuable faculty.
- Maintain upper division course caps to facilitate the high quality of interaction between faculty and students.
- Set and maintain lower division course caps to maintain quality of instruction in foundation courses.
- Dedicate more resources to professional development for Accounting faculty, and encourage all accounting faculty (including adjuncts) to attend.
- One approach to meeting the AACSB terminally qualified faculty issue discussed above would be to offer financial assistance to faculty interested in obtaining a terminal degree.
- Accounting students and faculty would benefit from having access to PPC’s Choice Audit and Accounting Library. This would give students hands-on experience using the same materials that are being used by all the Big 4 accounting firms, and 99 of the top 100 CPA firms.
- AACSB accreditation will require academics to publish. In light of current faculty teaching, advising, and service loads, this will present a challenge.
- The National Association of State Boards of Accountancy (NASBA) has a computer program available to students and faculty to allow analysis of CPA candidates’ educational credentials. This program would be highly desireable and effective in analyzing graduating seniors’ qualifications to sit for the CPA Exam.
Appendix A

Data from Institutional Research
<table>
<thead>
<tr>
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<td>Code</td>
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### SCH Course Level

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<td>300</td>
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<td>562</td>
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<td>560</td>
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<td>560</td>
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<td>560</td>
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### Subject Faculty by Type

<table>
<thead>
<tr>
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<th>Full time</th>
<th>FT Non-FT</th>
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<td>ACCT</td>
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<td>12</td>
<td>3</td>
<td>136</td>
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<td></td>
<td>3062</td>
<td>307</td>
<td>7</td>
<td>3469</td>
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<tr>
<td></td>
<td>100%</td>
<td>100%</td>
<td>100%</td>
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### Head Count

<table>
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<tbody>
<tr>
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<td>2537</td>
<td>2837</td>
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<td>2977</td>
<td>2572</td>
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<tr>
<td>% SCH</td>
<td>83%</td>
<td>82%</td>
<td>80%</td>
<td>80%</td>
<td>4%</td>
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</table>

### SCH by faculty type

<table>
<thead>
<tr>
<th>Subject</th>
<th>T/TT</th>
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<tbody>
<tr>
<td>ACCT</td>
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<td></td>
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</table>

**FTES by Full Time Faculty Type**

<table>
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<td>12</td>
<td>3</td>
<td>136</td>
<td>3062</td>
</tr>
<tr>
<td></td>
<td>3062</td>
<td>307</td>
<td>7</td>
<td>3469</td>
<td>100%</td>
</tr>
</tbody>
</table>
Appendix B

Alumni Survey
Alumni Survey Results for Accounting Graduates - 2016

(n = 42)

Overall, how satisfied are you with your undergraduate education?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
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<tbody>
<tr>
<td>Very Satisfied</td>
<td>27</td>
<td>64.3%</td>
</tr>
<tr>
<td>Generally satisfied</td>
<td>15</td>
<td>35.7%</td>
</tr>
<tr>
<td>Ambivalent</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Generally Dissatisfied</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Very Dissatisfied</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

While an undergraduate, about how often did you have conversations with faculty outside of class?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Never</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Rarely (1-2 times per semester)</td>
<td>4</td>
<td>9.5%</td>
</tr>
<tr>
<td>Occasionally (3-5 times per semester)</td>
<td>8</td>
<td>19.0%</td>
</tr>
<tr>
<td>Often (once every two weeks)</td>
<td>11</td>
<td>26.2%</td>
</tr>
<tr>
<td>Very Often (at least once a week)</td>
<td>19</td>
<td>45.2%</td>
</tr>
</tbody>
</table>

Would you encourage a current high school senior to attend CMU?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Definitely Would</td>
<td>27</td>
<td>64.3%</td>
</tr>
<tr>
<td>Probably Would</td>
<td>12</td>
<td>28.6%</td>
</tr>
<tr>
<td>Maybe</td>
<td>3</td>
<td>7.1%</td>
</tr>
<tr>
<td>Probably Would Not</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Definitely Would Not</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
In what year did you graduate from the major/certificate you chose above?

<table>
<thead>
<tr>
<th>Year</th>
<th>#</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>2015</td>
<td>11</td>
<td>26.2%</td>
</tr>
<tr>
<td>2014</td>
<td>11</td>
<td>26.2%</td>
</tr>
<tr>
<td>2013</td>
<td>8</td>
<td>19.0%</td>
</tr>
<tr>
<td>2012</td>
<td>3</td>
<td>7.1%</td>
</tr>
<tr>
<td>2011</td>
<td>1</td>
<td>2.4%</td>
</tr>
<tr>
<td>2010</td>
<td>7</td>
<td>16.7%</td>
</tr>
<tr>
<td>Other</td>
<td>1</td>
<td>2.4%</td>
</tr>
</tbody>
</table>

How would you rate the overall quality of your education within that degree/certificate program?

<table>
<thead>
<tr>
<th>Rating</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very High</td>
<td>19</td>
<td>45.2%</td>
</tr>
<tr>
<td>High</td>
<td>21</td>
<td>50.0%</td>
</tr>
<tr>
<td>Average</td>
<td>2</td>
<td>4.8%</td>
</tr>
<tr>
<td>Low</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Very Low</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Did you complete CMU's 3+2 program?

<table>
<thead>
<tr>
<th>Response</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>6</td>
<td>14.3%</td>
</tr>
<tr>
<td>No</td>
<td>36</td>
<td>85.7%</td>
</tr>
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</table>

Have you ever taken a CPA exam

<table>
<thead>
<tr>
<th>Response</th>
<th>#</th>
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</thead>
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<td>Yes</td>
<td>28</td>
<td>66.7%</td>
</tr>
<tr>
<td>No</td>
<td>14</td>
<td>33.3%</td>
</tr>
</tbody>
</table>
If you have taken the CPA exam, which sections have you passed?

<table>
<thead>
<tr>
<th></th>
<th>Yes</th>
<th>No</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>#</td>
<td>%</td>
<td>#</td>
</tr>
<tr>
<td>FAR</td>
<td>18</td>
<td>66.7%</td>
<td>9</td>
</tr>
<tr>
<td>AUD</td>
<td>23</td>
<td>85.2%</td>
<td>4</td>
</tr>
<tr>
<td>BEC</td>
<td>22</td>
<td>81.5%</td>
<td>5</td>
</tr>
<tr>
<td>REG</td>
<td>19</td>
<td>76.0%</td>
<td>6</td>
</tr>
<tr>
<td>Ethics</td>
<td>14</td>
<td>63.6%</td>
<td>8</td>
</tr>
</tbody>
</table>

If you have taken the CPA exam, how long after graduation did you take it?

- Within one year
- Started testing upon graduation
- right away
- Immediately
- I waited 3 years which was a mistake!
- I took the AUD in May 2014, FAR in January 2015, REG in May 2015, and BEC in July 2015.
- I took it while going and one month after
- I took all the exams within six months of graduating
- I started studying Monday after Graduation took the first test July 3rd
- I sat for the first section a month after graduation and completed them all within 6 months.
- I began taking it a year after graduation.
- before graduating
- Aug. took first audit. Failed with 72. Simulations are why, I had two the same and it was weak spot. Took again in Oct. and passed with 82. Took BEC in January passed with 84.
- A few months after, since I was already working full time.
- 8 months
- 7 months
- 6 months to a year.
- 6 months
- 3 months
- 3 months
- 2 years
- 2 years
- 2 months
- 2 months
If you have taken the CPA exam, were there any topics that you believe need more attention in the CMU accounting program to assist those taking the exam in the future?

- There were areas of finance, but accounting I was well prepared for.
- The simulations were hard, and I know some of the test problems in school are like those, but those are terrible.
- School covers the basics, no way to add another topic there and expect to pass because of it. My classes covered the basics I needed and helped me understand the studying that would be required if I wanted to take the exam.
- Not particularly
- None. Was very easy to pass after all the classes I took.
- No.
- No I believe it is just finding the right way to study for you.
- NO
- No
- No
- No
- No
- More emphasis on BEC
- more detail about the test in general, study materials, etc
- Maybe some guidance on the entire process from application to completion
- I felt very prepared to take the CPA exam after completing my education at CMU. The accounting program does an exceptional job of covering all areas and I am very grateful.
- Derivatives- including in auditing
- Derivatives
- definately
- COSO, Copr Gov. Auditing Risks
- Complex wording of the questions, practice how to read and understand the wording of the questions.
- Can't remember
- BEC was the only section I was weak on; all other areas were very well covered during my attendance at CMU
- Audit
- audit
If you haven’t taken the CPA exam, do you plan to take it in the future?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>12</td>
<td>63.2%</td>
</tr>
<tr>
<td>No</td>
<td>7</td>
<td>36.8%</td>
</tr>
</tbody>
</table>

If you haven’t taken the CPA exam and plan to take it in the future, when are you planning?

- Within the next two years
- This summer
- Taking Reg in less than a month and then will see if pass or not and go from there.
- Start studying within the year.
- Soon
- May-16
- Jul-16
- After I finish my second master's degree (MPA)
- A year or two

What was your concentration?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
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</thead>
<tbody>
<tr>
<td>General Accounting</td>
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</tr>
<tr>
<td>Public Accounting</td>
<td>39</td>
<td>92.9%</td>
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</table>

**Baccalaureate Degree Student Learning Outcomes**

Based on what you know now, how well do you think your undergraduate experience prepared you to:

<table>
<thead>
<tr>
<th></th>
<th>Very Well</th>
<th>More than Adequately</th>
<th>Adequately</th>
<th>Less Than Adequately</th>
<th>Very Poorly</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>#</td>
<td>%</td>
<td>#</td>
<td>%</td>
<td>#</td>
</tr>
<tr>
<td>Construct a summative project, paper or practiced-based performance that draws on current research, scholarship and/or techniques, and specialized knowledge in the discipline (Applied Learning/ Specialized Knowledge)</td>
<td>12</td>
<td>28.6%</td>
<td>20</td>
<td>47.6%</td>
<td>8</td>
</tr>
</tbody>
</table>
Analyze data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate conclusions (Intellectual Skills: Quantitative Fluency)

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
<th>#</th>
<th>%</th>
<th>#</th>
<th>%</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>20</td>
<td>47.6%</td>
<td>14</td>
<td>33.3%</td>
<td>7</td>
<td>16.7%</td>
<td>1</td>
<td>2.4%</td>
</tr>
</tbody>
</table>
| Make and defend assertions about a specialized topic in an extended well-organized document and an oral presentation that is appropriate to the discipline (Intellectual Skills: Communication Fluency)
|        | 18  | 42.9%| 16  | 38.1%| 6   | 14.3%| 2   | 4.8% |
| Identify assumptions, evaluate hypotheses or alternative views, articulate implications and formulate conclusions (Intellectual Skills: Critical Thinking)
|        | 20  | 47.6%| 13  | 31.0%| 7   | 16.7%| 2   | 4.8% |

**Job and Career Questions**

Are you working for pay right now?

<table>
<thead>
<tr>
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<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, work full-time</td>
<td>38</td>
<td>90.5%</td>
</tr>
<tr>
<td>Yes, work part-time</td>
<td>2</td>
<td>4.8%</td>
</tr>
<tr>
<td>No</td>
<td>2</td>
<td>4.8%</td>
</tr>
</tbody>
</table>

In what type of organization is your principal employment? Mark the one best answer.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Self-employed in own business or professional non-group practice</td>
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</tr>
<tr>
<td>Private for-profit corporation/group/group-practice</td>
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</tr>
<tr>
<td>Higher education (public or private)</td>
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</tr>
<tr>
<td>Elementary or secondary education (public or private)</td>
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</tr>
<tr>
<td>International organization in the US</td>
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</tr>
<tr>
<td>International organization outside of the US</td>
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</tr>
<tr>
<td>US Military</td>
<td>0</td>
</tr>
<tr>
<td>Federal Government (except military)</td>
<td>0</td>
</tr>
</tbody>
</table>
State and local government, institution, or agency (except education)  
Private non-profit organization (except education and international organizations)  
Other  

<table>
<thead>
<tr>
<th>which of the following best describes your current position?</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Entry Level</td>
<td>17</td>
<td>42.5%</td>
</tr>
<tr>
<td>Mid-Level</td>
<td>13</td>
<td>32.5%</td>
</tr>
<tr>
<td>Senior Level</td>
<td>8</td>
<td>20.0%</td>
</tr>
<tr>
<td>Executive Level (except for chief executive)</td>
<td>1</td>
<td>2.5%</td>
</tr>
<tr>
<td>Chief Executive (CEO, COO, CFO, GM or principal in a business of other organization)</td>
<td>1</td>
<td>2.5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>How many years have you been in your current job type?</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than 3 years</td>
<td>28</td>
<td>70.0%</td>
</tr>
<tr>
<td>3-5 years</td>
<td>9</td>
<td>22.5%</td>
</tr>
<tr>
<td>6-9 years</td>
<td>3</td>
<td>7.5%</td>
</tr>
<tr>
<td>10 or more years</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is your current position related to your undergraduate field(s) of study?</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, related to major(s)</td>
<td>39</td>
<td>97.5%</td>
</tr>
<tr>
<td>No, not related</td>
<td>1</td>
<td>2.5%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>How well did CMU prepare you for your current career?</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Well</td>
<td>18</td>
<td>45.0%</td>
</tr>
<tr>
<td>More than Adequately</td>
<td>12</td>
<td>30.0%</td>
</tr>
<tr>
<td>Adequately</td>
<td>10</td>
<td>25.0%</td>
</tr>
<tr>
<td>Less Than Adequately</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Very Poorly</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>NA</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
What is your approximate annual gross income (before taxes)?

<table>
<thead>
<tr>
<th>Income Range</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under $20,000</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>$20,000 - $29,999</td>
<td>1</td>
<td>2.9%</td>
</tr>
<tr>
<td>$30,000 - $39,999</td>
<td>3</td>
<td>8.6%</td>
</tr>
<tr>
<td>$40,000 - $49,999</td>
<td>6</td>
<td>17.1%</td>
</tr>
<tr>
<td>$50,000 - $59,999</td>
<td>15</td>
<td>42.9%</td>
</tr>
<tr>
<td>$60,000 - $74,999</td>
<td>7</td>
<td>20.0%</td>
</tr>
<tr>
<td>$75,000 - $99,999</td>
<td>2</td>
<td>5.7%</td>
</tr>
<tr>
<td>$100,000 - $149,999</td>
<td>1</td>
<td>2.9%</td>
</tr>
<tr>
<td>$150,000 - $249,999</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>$250,000 - $499,999</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Over $500,000</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Comments about your work experience that will help improve CMU:

- While I believe the projects/assignments we were given in class (especially upper level accounting courses) were very beneficial, I believe there is nothing that can compare to on-the-job experience. I remember once a year the accounting program would do a meet-and-greet/dinner with local accountants. That was a great opportunity for students to make contacts and potentially open up doors. I think one of those a semester would be a good idea. More importantly, I think that internships/jobs should be pushed as hard as possible.

- Too much emphasis on CPA exam

- The CMU accounting program gave me a great accounting foundation. Important qualities to have in the workplace that are a bit difficult to learn in an academic environment: communicating ideas, being able to disagree with someone firmly, but respectfully, willingness to jump into a difficult task with a good attitude. One thing the professors at CMU did that put me ahead of some of my peers is really teach me interviewing etiquette (thank you follow-ups, etc.)

- Public is good experience but is not for everyone. Stress other accounting careers as well.

- More research based education. There are so many regulations and frameworks it is important to know how to find the information more than try to memorize it.

- More real world projects, and homework. Like putting together financials, using different types of accounting software.

- More classes involving finance and decision making.

- It would have been nice to have more than one semester of governmental accounting. However, that one semester was well taught so it prepared me well enough to be competent in my current position.

- I use writing a ton in my job, and I think CMU prepared me adequately for the types of things I am doing. I would consider my base line education at par or higher than my co-workers, technically and professionally.

- I had a job offer in public accounting before I had even graduated and I’m still working there now. I should move up to senior this year.
I am a Revenue Manager for a municipality and as part of that position I am responsible for several funds and general ledger accounting. I also did a year as a staff accountant at a CPA firm. First, I will address the CPA firm. I think that there should be some focus on the ‘typical’ culture of a firm. While different firms have different methods to train a staff accountant, certain traits are common. There should be more focus on Quickbooks and trial balances which are essential to any returns. Workpapers for tax is important as well. What is backup for the balance sheet and how do you find mistakes the client made in classifying journal entries. My current job as a Revenue Manager entails a lot of general ledger accounting. After I graduated, I got a MS in Accounting and found that the MS didn’t cover any actual accounting. Instead it was geared towards CSR, Sustainability, Internal Controls, Ethics, and lots of frameworks. The ‘new’ accountant is now expected to be able to

Governmental Accounting

Explaining that what you are learning in the class room is only the basic. The job will continually build on what you know and it is not a ding on your education or intelligence when you don’t know something. It is impossible to teach and know everything you will see in your first couple of years on the job. Potential employers are not hiring you for what you already know but for your propensity to learn and follow directions.

Everything is so computer based now, being able to complete and manage a complicated excel workbook and learn a new computer system/program rapidly has had a huge impact on how successful I’ve been in my career.

Emphasize social functions as much as possible. It is nice to meet people, because a lot of opportunities seem to open up from ‘who you know’ not ‘what you know’ and that is a social function.

CMU made sure I was overly prepared for my current role. I couldn’t do my job without the skills and knowledge learned from Professor Fossett, Lay, and Dr Bridge.

Big emphasis on research abilities and complex state taxes/issues. Knowledge of wealth transfer and gift tax regs.

Why are you not currently working for pay? (Please mark all that apply)

<table>
<thead>
<tr>
<th></th>
<th># of times checked</th>
</tr>
</thead>
<tbody>
<tr>
<td>I chose not to enter the workforce at this time.</td>
<td>0</td>
</tr>
<tr>
<td>It has been difficult to find a position in my field.</td>
<td>1</td>
</tr>
<tr>
<td>It has been difficult to find a position paying an appropriate salary.</td>
<td>0</td>
</tr>
<tr>
<td>I am raising a family.</td>
<td>1</td>
</tr>
<tr>
<td>I am currently a student.</td>
<td>0</td>
</tr>
<tr>
<td>I am doing volunteer work.</td>
<td>0</td>
</tr>
<tr>
<td>I am retired.</td>
<td>0</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
</tr>
</tbody>
</table>
Other Responses:

If you have comments about previous employment, work experience, or job hunting that will help improve CMU, please leave them here:

**Education since College**

Have you enrolled in a graduate, professional, or other degree/certificate program since graduating from CMU?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>5</td>
<td>11.9%</td>
</tr>
<tr>
<td>No</td>
<td>33</td>
<td>78.6%</td>
</tr>
<tr>
<td>No, but I plan to enroll in the next two years.</td>
<td>4</td>
<td>9.5%</td>
</tr>
</tbody>
</table>

Are you enrolled in this program now?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes, I am a full-time student</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>Yes, I am a part-time student</td>
<td>2</td>
<td>40.0%</td>
</tr>
<tr>
<td>No</td>
<td>2</td>
<td>40.0%</td>
</tr>
</tbody>
</table>

How long after you graduated from the degree/certificate program this survey pertains to did you start this program?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Immediately (following fall or spring)</td>
<td>3</td>
<td>60.0%</td>
</tr>
<tr>
<td>1 Year later</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>2-3 years later</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>4-6 years later</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>NA</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

Altogether, how many years have/did you attend(ed) further schooling? Mark the best answer.

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>None</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>1 - 2 years</td>
<td>3</td>
<td>60.0%</td>
</tr>
<tr>
<td>3 - 4 years</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>5 - 6 years</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>NA</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>
How well did CMU prepare you for this educational program?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Very Well</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>More than Adequately</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Adequately</td>
<td>3</td>
<td>60.0%</td>
</tr>
<tr>
<td>Less Than Adequately</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Very Poorly</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>NA</td>
<td>1</td>
<td>20.0%</td>
</tr>
</tbody>
</table>

What level of education are/were you pursuing?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Associate</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Baccalaureate</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Post-Bacc Certificate</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Master's</td>
<td>5</td>
<td>100.0%</td>
</tr>
<tr>
<td>J.D.</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Doctoral</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Other</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

In which field and program are/were you studying?

- MBA in Finance
- I have already completed a MS in Accounting and am currently enrolled at Villanova University to get a Master of Public Administration.
- General MBA
- Accounting

What is the name of the College/University where you attend(ed)?

- Pace University
- Regis University (MSA) and currently at Villanova University (MPA)
- Regis University Online
- Colorado State University Global
Did you complete this program?

<table>
<thead>
<tr>
<th></th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>2</td>
<td>40.0%</td>
</tr>
<tr>
<td>No</td>
<td>1</td>
<td>20.0%</td>
</tr>
<tr>
<td>In the process of finishing</td>
<td>2</td>
<td>40.0%</td>
</tr>
</tbody>
</table>

Other comments about furthering your education:

- Feel very well prepared and even ahead of classmates in my MBA program
- Colorado Mesa has the best undergrad accounting program I have heard of. Its goal was to prepare students to be able to take the CPA exam. However, it really didn't have any `real life` scenarios. I pursued the MS in Accounting to make me more attractive to potential employers. It should be noted that public accounting firms do not like nontraditional students and they should know this going in. I also pursued accounting because its the one degree with 360 degrees of options. Unfortunately, corporate america does not see it that way and consider accountants to be `bookkeepers.`` Its up to the graduates to educate employers on what accountants really do. That said, I walked into a senior level management job in local government because of the MS in Accounting with no governmental experience. I learned quickly that government is a whole different monster from the private sector. However, I was a fish in water because I came in and did something that government isn't use to, actually got things done. I manage audits, report to City Council, writes ordinances and municipal codes, deal with the public, deal with advocacy groups like the Chamber, and so much more. This is what led me to pursue the MPA from Villanova. If I can make a difference at this level, I want to see what I can do as a City Manager. The core instructors (Fosset, Lay, Gurka) were fantastic, couple misfires on the new people that came in while I was there, but overall it was a great learning environment. So my education has been a journey that all started with Colorado Mesa University and I would do it again.
- It really made me a rounded employee. I see functions from a manager's standpoint and from a financial standpoint. I see how the Contract works as a whole.

Suggestions for improving the degree/certificate program:

- There are some colleges that offer graduate programs geared toward the CPA exam. Students are provided opportunities to learn the exam material as it relates to the classes they are taking. This allows students to take the exam while still in school. This is a great opportunity for students as they enter their career to achieve a greater work life balance starting out.
- The biggest and most important aspect of my time I'm the CMU accounting program was the relationships with professors throughout the years. Public accounting (these days and especially in the Denver market) require tremendous amounts of relationship building. Not only did professors provide a great learning environment, but the ability to interact outside of the classroom and on a more personal level gave me the confidence to thrive in today's public accounting environment.
The BEC Section of the CPA exam was the one area that I was weakest in and that exam would be specific to courses I took outside of my accounting classes (e.g., finance, economics, business law). There may be several reasons/factors that played into it, including non-accounting courses being geared for students not pursuing the CPA exams. I did pass all exams on the first time though, so it isn't probably that big of an issue.

The accounting program really taught me everything I needed to succeed. Only suggestion would be to help clarify CPA requirements for graduating students, but that is something they should also put time into to figure out on their own.

The accounting program needs to emphasize retained earnings more. This is important on both the tax and audit side. In tax I never remember doing much with the schedule L, M-1 and M-2. The audit side this is also important when drafting financials. Another thing I think needs emphasized is a simple bank reconciliation. I think that is a concept that was hard for me to grasp, not sure if I still have got it down all the way.

Reinstate an Accounting Information Systems degree track. Data is becoming so important in business, and accountants should be well placed to be an integral part of the analysis that comes with that data...but not without an understanding of database theory, design, and manipulation.

Offer another semester of governmental, a financial proration class, and cut it done if the business classes.

Not sure about improving, but be sure to keep Lay and Fossett. They are the best two teachers out there.

None. In my opinion, CMU's program was vastly superior to the courses I took in Greeley at UNC.

None

My only complaint is with the diploma it's self.simply teads, `bachelor of science` no reference to major.

More real life/ hands on training. Diversify focuses beyond public accounting.Find more internship opportunities for students beyond the few CPA firms in town. More hands on with excel (pivot tables maybe touch on ScriptXL). More work with QB and trial balances showing workpapers construction and backup for balances. The thing is, we learned very difficult accounting frameworks that a VERY small amount of students will ever use. I believe that a real working knowledge coming out of school would improve the schools reputation and send students into the workplace knowing what to expect.

I thought the program was very good. I didn't pursue an `accounting` job (I got a Construction Management degree from Mesa as well) but the things I learned during my time in the accounting program put me light years ahead of other college grads pursuing careers in the construction industry. I would say for about 25% of my work I fall back on ideas/practices/rules/techniques that I learned in the accounting program.

Care about ALL of your student's success. I can count the number of time that one of the faculty gave advice on careers, job openings, helping us achieve becoming a successful career person on one hand. That is completely pathetic. Your job is to make sure we succeed, it doesn't matter if we are the A student that sits in class and doesn't pay attention or the C student who give all their attention and effort. We are both there and both should be treated with respect for our future. You should want to help us get internships and jobs and not just with the obvious job market candidates of public accounting firms, but in all areas that include accounting, because not everyone wants to go to the big 4 or into public accounting. We are all different, the teachers should know that better than anyone, and you should be
focusing on helping us find the correct fit not the place you `think` or `want` us to be to make the program look better.

Additional Comments:
- The exam questions in school were harder than the CPA exam questions.
- The CPA exam was heavily promoted. Should be more nuanced about it: the fact that it is not that essential for careers outside of public accounting, and the time and money investment may not be worth it. Also that some private accounting work experience may not satisfy the CPA work experience requirement.
- Overall good school. I was talking to the interns from another school. Their accounting program is structured without as much accounting. I like the way we have two tax, two audit, governmental, advanced, cost, etc. all in undergrad. It is also important for people who come back to school, after first degree, and want to sit for the exam. Then they can do so without having to go through masters program.
- I realize you can't make students participate in anything (clubs, internships, jobs) outside of class, but I strongly believe that it's up to the school to push those things as hard as they can. I thought the accounting program did a good job of it while I was there; I got a part time job during tax season and I didn't participate in the clubs. Maybe the clubs need to be pushed harder so more students join. The club is where the quality networking takes place with other students, faculty, and potential employers. It's ultimately up to the student what they do, but I wouldn't have minded being nagged a little bit more about being involved.

Demographic Questions

What is your gender?

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>21</td>
<td>50.0%</td>
</tr>
<tr>
<td>Female</td>
<td>21</td>
<td>50.0%</td>
</tr>
<tr>
<td>Prefer not to respond</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

What is your ethnicity?

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>American Indian or Alaskan Native</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Asian</td>
<td>1</td>
<td>2.4%</td>
</tr>
<tr>
<td>Black or African American</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Hispanic of any race</td>
<td>2</td>
<td>4.9%</td>
</tr>
<tr>
<td>Category</td>
<td>#</td>
<td>%</td>
</tr>
<tr>
<td>---------------------------------------------------</td>
<td>----</td>
<td>------</td>
</tr>
<tr>
<td>Native Hawaiian or Pacific Islander</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>White</td>
<td>38</td>
<td>92.7%</td>
</tr>
<tr>
<td>Two or more races</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Race and ethnicity unknown</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Non-Resident Alien (of any race or ethnicity)</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Prefer not to respond</td>
<td>0</td>
<td>0.0%</td>
</tr>
</tbody>
</table>

What is your current age?

<table>
<thead>
<tr>
<th>Age Range</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under 21</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>21-24</td>
<td>8</td>
<td>19.0%</td>
</tr>
<tr>
<td>25-34</td>
<td>22</td>
<td>52.4%</td>
</tr>
<tr>
<td>35-44</td>
<td>9</td>
<td>21.4%</td>
</tr>
<tr>
<td>45-54</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>55 or older</td>
<td>2</td>
<td>4.8%</td>
</tr>
<tr>
<td>Prefer not to respond</td>
<td>1</td>
<td>2.4%</td>
</tr>
</tbody>
</table>

Do you live in the state of Colorado?

<table>
<thead>
<tr>
<th>Answer</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>37</td>
<td>88.1%</td>
</tr>
<tr>
<td>No</td>
<td>5</td>
<td>11.9%</td>
</tr>
</tbody>
</table>

If yes, do you live in Western Colorado?

<table>
<thead>
<tr>
<th>Answer</th>
<th>#</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td>23</td>
<td>60.5%</td>
</tr>
<tr>
<td>No</td>
<td>15</td>
<td>39.5%</td>
</tr>
</tbody>
</table>
Appendix C

Library Assessment
Library Program Assessment

John U. Tomlinson Library
Colorado Mesa University

Date of Assessment: September 26, 2016

Purpose of Assessment: Program Review

Program under review: Accounting

Program Level: Bachelor of Science (General Accounting); Bachelor of Science (Public Accounting)

Liaison: Laureen Cantwell

I. Collection Assessment:

A. Reference Support: A search of the Tomlinson Library catalog for reference items appropriate to the Accounting program resulted in numerous relevant reference collection results, including these published since 2000:

- Wilson, R. L. (2009). Historical encyclopedia of American business. Pasadena, Calif.: Salem Press. *We also have this as an eBook*

Analysis: Tomlinson library holds several relevant reference titles for Accounting, though more recent holdings are desirable. If opportunity arises to collect new editions and/or new publications on this subject within reference, discussions with program faculty whether titles such as the Wiley GAAP, not-for-profit GAAP, and GAAS books; titles regarding electronic crime/fraud; titles on payroll; and any new accounting dictionaries (e.g., the 2016 title from Oxford) would be of use or interest to the program. Additionally, resources on writing with numbers, APA style, and
other similar texts may be of interest to faculty as considerations for required texts, student resources, and more.

B. Monographic Resources: The following table displays a view of representative results found when searching the Tomlinson Library catalog for general content relevant to the Accounting program. It shows the number of titles since 2000 for print items and the number of e-Book items found.

<table>
<thead>
<tr>
<th>Search tactic:</th>
<th>Print Books</th>
<th>e-Books</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting (keyword), English (language), H-Social Science (call number)</td>
<td>953 (235 since 2010)</td>
<td>Over 3,000 (2,700 since 2010)</td>
</tr>
<tr>
<td>Accounting (subject)</td>
<td>506 (66 since 2010)</td>
<td>360 (213 since 2010)</td>
</tr>
<tr>
<td>CPA (keyword)</td>
<td>22 (4 since 2010)</td>
<td>30 (24 since 2010)</td>
</tr>
<tr>
<td>(audit* OR tax*) AND finance (keywords)</td>
<td>127 (since 2010)</td>
<td>282 (223 since 2010)</td>
</tr>
</tbody>
</table>

Monographic titles of interest include:
*(Titles are bold; e-book titles in green)*

- Pinson, L. (2001). *Keeping the books: Basic recordkeeping and accounting for the successful small business*. 5th ed. Chicago: Dearborn. *We also have this as an eBook.*
- Nigrini, M. J. (2012). *Benford's law: Applications for forensic accounting, auditing, and fraud detection*. Hoboken, New Jersey: Wiley. *We also have this as an eBook.*
- Young, M. R. (2014). *Financial fraud prevention and detection: Governance and effective practices*. Hoboken, New Jersey: Wiley. *We also have this as an eBook.*
• Mayer, J. (2016). *Dark money: The hidden history of the billionaires behind the rise of the radical right.* First Edition. New York: Doubleday. *We also have this as an eBook.*

**Analysis:** In general, our monograph collection should serve Accounting faculty and students well, as it is quite strong and current. Efforts have been made to seek out titles of interest to those in the field, as well as titles that may be useful for students at varying levels of experience and expertise in Accounting content. The liaison will continue to investigate acquisition options in consultation with program faculty.

**NOTE:** If there is a desired item that we can loan from another institution, because our copy is checked out or we do not currently own the item, we will do so, and gladly. Books, and other items, physically delivered from other institutions are free to students, staff, and faculty at CMU and provides valuable support for those engaged in research and scholarship. **Interlibrary loan** of books and other non-article/non-chapter content takes 3-5 days on average, which is not overly long but which does underscore the
importance of the Library building strong monographic support for Accounting course sections as much as possible. Our interlibrary loan service can also aid the Library in assessing frequently requested items for appropriate additions to our collection.

C. Periodicals: A search of the CMU Tomlinson Library collection of print and electronic periodical subscriptions highlights a number of very relevant titles. We show journals and other periodicals for the subject of Accounting and for related topics, such as the study and teaching of Accounting. A selection of useful titles we subscribe to for these programs include:

- **Abacus: A Journal of Accounting, Finance and Business Studies** (Business Source Complete, 1965-current, 12-month embargo; Wiley Online, 1996-current)
- **Accounting and Finance** (Business Source Complete, 1993-current, 12-month embargo; Wiley Online, 1996-current)
- **Accounting Education** (Business Source Complete, 1992-current, 18-month embargo)
- **Accounting Horizons** (Business Source Complete, 1987-current)
- **Accounting Review** (Business Source Complete, 1926-current)
- **Accounting, Organizations & Society** (ScienceDirect, 1976-current)
- **American Economic Review** (Business Source Complete, 1911-current, 24-month embargo)
- **Behavioral Research in Accounting** (Business Source Complete, 1989-current)
- **Critical Perspectives on Accounting** (ScienceDirect, 1990-current)
- **Econometrica** (Wiley Online, 1998-current; JSTOR, 1933-2013)
- **Economic Journal** (Wiley Online, 1996-current; Business Source Complete, 1983-current, 12-month embargo)
- **Financial Accountability and Management** (Business Source Complete, 1985-current, 12-month embargo; Wiley Online, 1996-current)
- **International Journal of Finance & Economics** (Business Source Complete, 1996-current, 12-month embargo; Wiley Online, 1995-current)
- **Issues in Accounting Education** (Business Source Complete, 1983-current)
- **Journal of Accountancy** (Business Source Complete, 1965-current)
- **Journal of Accounting & Public Policy** (ScienceDirect, 1982-current)
- **Journal of Accounting Education** (ScienceDirect, 1983-current)
- **Journal of Accounting Literature** (ScienceDirect, 2013-current)
- **Journal of Accounting Research** (Business Source Complete, 1963-current, 12-month embargo; Wiley Online, 2000-current)
- **Journal of Accounting, Auditing and Finance** (Business Source Complete, 1986-current)
- **Journal of International Accounting Auditing & Taxation** (ScienceDirect, 1992-current)
- **Journal of Political Economy** (Business Source Complete, 1965-current, 12-month embargo; JSTOR, 1892-2012)
- **Journal of State Taxation** (Business Source Complete, 2000-current)
- **Management Accounting Research** (ScienceDirect, 1990-current)
• National Tax Journal (Business Source Complete, 1965-current)
• Public Budgeting and Finance (Business Source Complete, 1981-current, 12-month embargo; Wiley Online, 1996-current)
• Quarterly Journal of Economics (Business Source Complete, 1886-current, 12-month embargo)
• Review of Economic Studies (Business Source Complete, 1965-current, 12-month embargo; JSTOR, 1933-2012)
• Review of Economics and Statistics (Business Source Complete, 1965-current, 12-month embargo; JSTOR, 1919-2010)
• Review of Quantitative Finance & Accounting (Business Source Complete, 1991-current, 12-month embargo)
• The British Accounting Review (ScienceDirect, 1988-current)
• The Practicing CPA (Business Source Complete, 2004-current)
• The International Journal of Accounting (ScienceDirect, 1996-current)
• The Journal of Corporate Accounting & Finance (Business Source Complete, 1989-current, 12-month embargo; Wiley Online, 1996-current)
• The Tax Adviser (Business Source Complete, 1998-current; Lexis Nexis, 1987-current)
• World Economy (Business Source Complete, 1993-current, 12-month embargo; Wiley Online, 1996-current)

Analysis: Tomlinson Library subscribes to a wide variety of periodicals that should prove useful to students and faculty within the Accounting program, for assigned readings and the fulfillment of assignments through the use of appropriate sources. Not only does the library have access to practicing accountant-focused literature, but topics like economics, auditing, corporate accounting, state/government accounting, accounting education, top-tier general-interest economic journals, and much more also find considerable coverage within our resources.

NOTE: For periodicals to which we do not subscribe and/or articles for which we do not offer full-text access, Interlibrary loan is a quick, efficient, and useful supplement to our collections, as well, with an average turn-around time of just 10.5 hours for articles. Such fast request-to-delivery times greatly aid students in their information needs being addressed and processed as close to the time of need as possible. As students often work close to deadlines so must our services work as favorably with those deadlines as they can.

D. Electronic Resources:

Business Source Complete [searched: account* OR audit * OR tax* OR bookkeep*] – over 1.1 million search results, nearly 300,000 of which were published since 2010 and are available full-text; over 350,000 are scholarly, peer-reviewed sources. Publications returning a significant number of full-text available results include: the Journal of Accountancy; Accounting Review; International Tax review; the Journal of Taxation; CPA Journal; Accountancy; American Economic Review; Tax Lawyer; National Tax Journal; Accountancy International; the Journal of business Ethics;
the *Journal of Business Finance & Accounting; Internal Auditor; Financial Executive; the Journal of Accounting Research; and Issues in Accounting Education.*

**ScienceDirect** [searched: TITLE-ABSTR-KEY(account* OR audit* OR tax* OR bookkeep*)] – over 430,000 search results returned, of which nearly 160,000 were published since 2010). Publications returning a significant number of full-text available results include: *Procedia – Social & Behavioral Sciences; Business Horizons; Research in Economics; Procedia – Economics & Finance; Journal of International Accounting, Auditing & Taxation; Journal of Accounting Literature; Journal of Banking & Finance; Tourism Management; and Research & Energy Economics.*

**Wiley Online** [searched: account* OR audit* OR tax* OR bookkeep*] – nearly 2.4 million search results from journals, over 640,000 of which were published 2010 or later. Publications returning a significant number of full-text available results include: *Australian Accounting Review; Abacus; The Economic History Review; Journal of Accounting Research; Journal of International Financial Management & Accounting; Financial Accountability & Management; American Business Law Journal; International Journal of Auditing; Contemporary Accounting Research; Business & Society Review; and Accounting & Finance.*

**ProQuest Newspapers** [searched: account* OR audit* OR tax* OR bookkeep*] – over 1.9 million search results, over 480,000 of which were published between 2010 and now. ProQuest Newspapers includes full-text, searchable access to these publications: *The Wall Street Journal; The Washington Post; The New York Times; The Los Angeles Times; and The Christian Science Monitor.* Additionally, the *New York Times Book Review and Magazine*, plus *Wall Street Journal* and *New York Times* online content, are included as well. This database may be useful in grounding Accounting topics and concepts in context of recent/current events.

**RIA Checkpoint** – Tax research database containing the full-text of United States tax law and code (with commentary), IRS rulings and releases, tax news sources, tax court rulings and international tax treaties.


**Analysis:** These six resources have much to offer the students and instructors within the Accounting program as they are highly-regarded standard databases for the field of Accounting and provide students and faculty alike with reputable, appropriate, and relevant readings for the execution of assignments and other course work/course development needs.
E. Films on Demand (eVideos)

Tomlinson Library subscribes to Films on Demand, an educational video resource, which has videos and video segments available through our catalog as eVideos that can be viewed 24/7 and/or embedded into D2L course pages. eVideos of potential interest to Early Childhood Education students and/or instructors may include:

- **Accounting Fundamentals series:**
  - Accounting Basics & Definitions (30 mins.)
  - Matching Concept & Accounting Cycle (30 mins.)
  - Managing Inventory (30 mins.)
  - Managing Assets & Payroll (30 mins.)
- **Moyers & Company: Big Banks’ Lack of Accountability** (19 mins.)
- **Checking Accounts & Everyday Banking** (32 mins.)
- **Balancing the Books: Understanding Financial Reporting** (32 mins.)
- **Evaluating Business Performance: Small Business Case Studies** (32 mins.)
- **Financial Management and the Planning Cycle** (15 mins.)
- **Forty Grand** (60 mins.)
- **Getting Off Easy: White Collar Crime** (41 mins.)
- **Tax Me If You Can** (60 mins.)
- **Saving & Investing** (33 mins.)
- **Managing Your Money** (23 mins.)
- **House of Cards: America’s Mortgage Meltdown** (90 mins.)
- **Privatizing Government Services: State Budget Woes** (58 mins.)
- **Money, Power, & Wall Street: Parts I & II** (I: 120 mins.; II: 120 mins.)
- **Mortgage Meltdown: Primer on America’s Subprime Crisis** (43 mins.)
- **Overdose: The Financial Collapse** (46 mins.)
- **Plain Old Greed: Wall Street’s Sub-prime Debacle** (58 mins.)
- **Frontline:**
  - Inside the Meltdown (60 mins.)
  - Ten Trillion & Counting (60 mins.)

**Analysis:** These eVideo sources afford students and faculty within the Accounting program with convenient resources for use in assigned work and as sources for the fulfillment of course assignments, as they are appropriate for use in an educational setting. Many of the eVideos are of a length indicative of in-depth coverage of a topic or concept and should provide viable options for non-lecture based course content and/or allow for varying learning styles among students.

II. Evaluation of the Total Collection:

**a. Strengths:** The Library’s reference collection for Accounting content will serve its constituents well; continued efforts to collect current, highly relevant titles are always useful, particularly in consultation with program faculty. With regard to monographic, periodical, database, and media/eVideo content, the collection is sufficient to meet a wide variety of student needs within the Accounting program,
both in terms of the breadth of topics covered and access to print and electronic items. Due to Baccalaureate and Graduate programs in Business at Colorado Mesa University, Accounting benefits from the acquisition efforts being part of a larger department.

b. **Weaknesses:** There are few weaknesses within the collection; the Library coverage of this subject is generally strong. Overall, consistent efforts should always be made to collect relevant content addressing shifts/growth in the field, hot topics, changes in the Accounting program curriculum, and access to electronic items to support students who may not routinely come to campus but who have need of library resources.

III. **Recommendations:** Based on the findings in this assessment, the library liaison to the Accounting program recommends general maintenance to the collection – weeding no-longer-relevant titles, acquiring titles to support new/reconfigured program courses/needs, and working with department faculty to acquire titles of high interest, including but not limited to reference titles.

IV. **Library Research Support Statement:**

The Library can offer research support for specific courses – through **instructional sessions** (how to access and use our research tools, how to evaluate information and sources, how to use information ethically, etc.) as well as through an **“embedded librarian”** in the D2L environments of course sections. The Library can also create **research / course guides** for course sections, and entire subjects (i.e., Accounting) – tailoring links, tools, e-reserve access, and more to the students and the topic of that section, course, or subject area.

Accounting faculty and instructors can make use of any/all of these options and the Library is interested in investigating customized possibilities with them.

**Library Director:**

Sylvia L. Rael

**Date:** October 3, 2016

C LIBRARY ASSESSMENT REPORTS
Appendix D

SLO Program Outcomes and Report
COLORADO MESA UNIVERSITY
BS Accounting
Three or Six-Year Summary Report

The Colorado Mesa University assessment progress report will consist of areas regarding program student learning outcomes, results, and actions taken over a 3-year period. Please attach the last three years of annual assessment reports, and any department/program minutes that recorded discussion of learning outcomes. Summarize each student learning outcome that has been assessed over the past three years. Attach rubrics used in assessment.

### Assessment Summary

<table>
<thead>
<tr>
<th>Program Outcome 1</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specialized knowledge in accounting</td>
<td>ACCT 411</td>
<td>Gleim final exams</td>
<td>Spring</td>
</tr>
</tbody>
</table>

### Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>12/17 scored above 75%</td>
<td>75% is passing score on CPA exam. National average pass rate is between 45-51%</td>
</tr>
<tr>
<td>2014</td>
<td>24/29 scored above 75%</td>
<td></td>
</tr>
<tr>
<td>2016</td>
<td>19/25 scored above 75%</td>
<td></td>
</tr>
</tbody>
</table>

### Actions Taken

Students are performing well on the CPA Exam simulation experience for the Audit (AUD) portion of the exam. Additional areas need to be tested in the future including REG in ACCT 442 and FAR in ACCT 402. These areas will be tested in spring of 2017.

No budget implications given current findings.

<table>
<thead>
<tr>
<th>Program Outcome 2</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Critical thinking</td>
<td>Business Department-wide assessment</td>
<td>AACU modified VALUE rubric was used to analyzed 267 student artifacts (55 at the advanced level).</td>
<td>2015-16</td>
</tr>
</tbody>
</table>
Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>Results have not been evaluated at a detailed level, but recommendations by the committee are listed below.</td>
<td>NA</td>
</tr>
</tbody>
</table>

1. The professors teaching the classes designated for critical thinking should use the critical thinking rubric within their class to demonstrate to their students the core elements of effective critical thinking.

2. Techniques on how to teach critical thinking to students should be researched and shared among the group.

3. Assessment of this SLO should not take place until the end of the semester. This allows the students to develop the appropriate skills and put them into practice before assessment takes place.

4. Attention still needs to be paid to the “assumptions and limitations” section of critical thinking as it is often overlooked by faculty and students.

5. Critical thinking needs to be assessed at the individual program level. Accounting will

Actions Taken

<table>
<thead>
<tr>
<th>Program Outcome 3</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communicate clearly appropriately, and persuasively to the audience</td>
<td>ACCT 392 (D) and ACCT 412 (A) oral presentations ACCT 360 (D) and ACCT 442 (A) written</td>
<td>Used AAC&amp;U Value Rubric for Oral Communication and Written Communication to assess presentations and papers of accounting students.</td>
<td>Spring 2015 (392 &amp; 412) and Spring 2016 (412 only)</td>
</tr>
</tbody>
</table>

Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-2016</td>
<td>ORAL: Developing (N = 13) Advanced (N = 51) Organization Pattern: 3.78 Ave; 51/51 3.0 or higher Presentation Language: 3.57 Ave; 51/51 3.0 or higher Presentation Delivery: 3.47 Ave; 51/51 3.0 or higher Supporting Material: 3.69 Ave; 51/51 3.0 or higher Central Message: 3.76 Ave; 51/51 3.0 or higher WRITTEN: 3/33 of the students in ACCT 442 and 11/22 of the students in ACCT 360 did not meet expectations. Syntax and mechanics was the main area of weakness</td>
<td>3.0 or higher for individual students at the advanced level</td>
</tr>
</tbody>
</table>
Actions Taken:

ORAL: Only two years of data were collected. Based on 51 students in the 412 course, accounting students are proficient in oral presentations by completion of the program. Good improvement in scores from the developing level to the advanced level was noted for all criteria. Weakest area is in presentation delivery which is not surprising for accounting students. Instructors will continue to provide practice on delivery. Program will assess oral communication again in 2019-2020.

WRITTEN: More writing will be required throughout the accounting curriculum so that students stay in practice. All intermediate accounting exams will now include an essay question for which writing quality will be graded.

No budget implications given current findings.

<table>
<thead>
<tr>
<th>Program Outcome 4</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Analysis and Data (Quantitative Fluency)</td>
<td>ACCT 201</td>
<td>Smitty Depreciation Project</td>
<td>Spring</td>
</tr>
</tbody>
</table>

Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>Artifacts have been gathered, but the departmental assessment team has not evaluated results yet.</td>
<td></td>
</tr>
</tbody>
</table>

Actions Taken:

None

<table>
<thead>
<tr>
<th>Program Outcome 5</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teamwork</td>
<td>ACCT 350 and ACCT 412</td>
<td>CATME Teambuilder and Assessment Tool</td>
<td>Spring</td>
</tr>
</tbody>
</table>
Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>The CATME team was utilized to form teams and gather data. The results are unclear. The team is still evaluating the results to determine recommended actions in addition to below.</td>
<td></td>
</tr>
</tbody>
</table>

Actions Taken:

1. Stress the importance of being an effective team member to students.
2. An organizational behavior professor will present to Audit II students beginning in Spring 2017 on effective teamwork since accounting students do not take Organizational Behavior and yet auditors always work in teams.

Program Outcome 6

<table>
<thead>
<tr>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Strategic application of information</td>
<td>None</td>
<td>None</td>
</tr>
</tbody>
</table>

Program Outcome 7

<table>
<thead>
<tr>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Work Products</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
</table>

Actions Taken:

This was a departmental SLO. So far, the Department of Business has been unable to agree on where and how to assess this SLO. The SLO does not relate to accounting and will be deleted from the program outcomes going forward.
Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Actions Taken:

This was a departmental SLO. This SLO is really a part of other SLOs and will be deleted from the program outcomes going forward.

<table>
<thead>
<tr>
<th>Program Outcome 8</th>
<th>Courses/Educational Strategies Used (from Curriculum Map)</th>
<th>Assessment Method(s)</th>
<th>Semester of Data Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ethical behavior</td>
<td>ACCT 350</td>
<td>AACU Rubric using ACCT 350 final projects</td>
<td>Spring</td>
</tr>
</tbody>
</table>

Results Summary

<table>
<thead>
<tr>
<th>Year</th>
<th>Results (Include numbers of students)</th>
<th>Target or Benchmark (If Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>19/19 students met expectations scoring satisfactory or above.</td>
<td></td>
</tr>
</tbody>
</table>

Actions Taken:

This SLO will be reassessed in spring of 2017 to get more data before actions are recommended.
## Program Name: Bachelor of Science in Accounting

### Date: October 2016

<table>
<thead>
<tr>
<th>Program Outcomes</th>
<th>Courses/Educational Strategies</th>
<th>Assessment Method(s)</th>
<th>Time of Data Collection/Person Responsible</th>
<th>Desired Level of Accomplishment/Benchmark</th>
<th>Results of Assessment</th>
<th>Actions Taken</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Outcome #1</strong></td>
<td>Demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level. (Specialized Knowledge-accounting)</td>
<td>ACCT 322 (D) ACCT 392 (D) ACCT401(A) ACCT 402 (A) ACCT 412 (A) ACCT 442 (A)</td>
<td>What: Final exams/assignments in ACCT 322, 201 &amp; 402 (FARS), ACCT 412 (AUD), &amp; ACCT 442 (REG), ACCT 392 (BEC)</td>
<td>Who: Professor(s) of each course</td>
<td>When: Exams will be given at the completion of each of the courses listed above.</td>
<td>The national average (5 year) pass rate for all sections ranges from 45-51% (this includes graduate and undergraduates candidates). A passing score is 75%. Our benchmark is that at least 50% of CMU accounting students will score 75% or higher on each section.</td>
</tr>
</tbody>
</table>
**Good position to take the CPA (AUD) exam immediately after completing the two audit courses.**

ACCT 322: 37 students completed 10 Gleim (FAR) quizzes over the course of the semester. Average student performance notably improved over the semester. As these students are only sophomores/juniors, passing rates are not relevant.

**Conclusions:** The Gleim quizzes and final exam seem to be helping students improve their chances of success on the CPA exam in the areas tracked. We will continue to utilize Gleim quizzes in ACCT 322 and 412 as well as the Gleim final in ACCT 412.

| Outcome #2 | Apply knowledge and skills in appropriate contexts and transfer knowledge and skills to new situations. | ACCT 392 (D) | ACCT 412 (A) | ACCT 442 (A) | What: Projects in AIS (Process Flow), Audit II (Audit Simulation) and Tax II. | Who: Departmental rubric | When: Data will be collected in spring of 2016. | Results: This SLO was assessed at the department level for all Business students. 2015-16 by looking at 267 student artifacts (only 55 at the advanced level). This SLO has been assessed | Action: Critical thinking needs to be assessed at the individual program level. Accounting |
### Key Findings:
Assumptions and limitations seems to be the weakest area for students.

### Conclusions:
1. The professors teaching the classes designated for critical thinking should use the critical thinking rubric within their class to demonstrate to their students the core elements of effective critical thinking.
2. Techniques on how to teach critical thinking to students should be researched and shared among the group.
3. Assessment of this SLO should not take place until the end of the semester. This allows the students to develop the appropriate skills and put them into practice before assessment takes place.
4. Attention still needs to be paid to the...
### Outcome #3

Communicate clearly, appropriately, and persuasively to the audience, both orally and in writing.

*(Intellectual Skills-Communicating on fluency)*

| Writing: | ACCT 360 (D)  | ACCT 442 (A) |
| Oral: | ACCT 392 (D)  | ACCT 401 (A)  | ACCT 412 (A) |

**What:** Written projects and oral presentations

**How:** AAC&U Value rubrics evaluated by faculty jury

**Who:** Professor(s) of each course.

**When:** Data will be collected basis each semester from all sections.

We expect to see growth in communication skills from the ACCT 350 through the end of the program.

**Results:**

**ORAL:** Spring 2014 and 2015: 51 students gave oral presentations in ACCT 412. There was good improvement from developing to advanced level. The weakest area was delivery.

**WRITTEN:** Writing was reviewed in ACCT 360 and ACCT 442

**Key Findings:**

**ORAL:** Not surprisingly, delivery appears to be an area of improvement for accounting students.

**WRITTEN:** Half (11/22) of the ACCT 360 students did not meet expectations.

**Action:** Intermediate Exams will now require an essay question for which writing quality will be graded to keep writing quality on the minds of students. Instructors will continue to provide practice on delivery for oral presentations.

**Re-evaluation Date:** 2019-20
| Outcome #4 | ACCT 201 (B) | What: 1. Smitty Depreciation Problem in ACCT 201. 2. H&S Motor Company assignment in MANG 491 and 3. Cost Projects in ACCT 331. | Who: Professor s of each course | We expect to see growth in quantitative skills from the beginning level to the end of the program. | Results: | Action: Re-evaluation Date: |
| - | ACCT 331 (D) | | | | | |
| - | MANG 491 (A) | | | | | |

30/33 students met expectations in ACCT 412. Syntax and mechanics are weak.

**Conclusions:** Faculty will require more writing throughout the accounting curriculum.

**Action:** Re-evaluation

**Date:**

**Key Findings:**

- A pilot on the Smitty Project was run in Fall 2014.
- Data is being tabulated and reviewed. The team will analyze the data and develop recommendations during the 2016-17 year.
<table>
<thead>
<tr>
<th>Outcome #5</th>
<th>ACCT 412 (A)</th>
<th>What: Peer evaluation of team member effectiveness during team projects</th>
<th>Who: Fossett &amp; Lay</th>
<th>Results: The CATME tool was used for ACCT 412 to develop groups and evaluate groups in spring of 2016.</th>
<th>Action: An organizational behavior professor will visit the Audit II course to talk about working in effective teams beginning in the spring of 2017 since Accounting students do not take Organizational Behavior where most business students study teamwork.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectively work in a team.</td>
<td>ACCT 442 (A)</td>
<td>How: Team evaluation rubric.</td>
<td>When: Spring semester</td>
<td>Key Findings: Data is inconclusive.</td>
<td>Re-evaluation Date: Spring 2018</td>
</tr>
<tr>
<td>Outcome #6</td>
<td>ACCT 392 (A)</td>
<td>What: QuickBooks Portfolio</td>
<td>Who: Carter</td>
<td>Results: Much confusion surrounded this SLO. Faculty spent time in discussion and tweaking wording so that everyone</td>
<td>Outcome will be deleted.</td>
</tr>
<tr>
<td>Strategically apply information across functional areas of business.</td>
<td>How: Departmental rubric evaluated by faculty jury</td>
<td>When: Data will be collected in the spring semesters.</td>
<td>Key Findings:</td>
<td>Conclusions: Will continue to stress the importance of being effective team members to students.</td>
<td></td>
</tr>
<tr>
<td>Outcome #7</td>
<td>Professional work products</td>
<td>What:</td>
<td>How:</td>
<td>Who:</td>
<td>When:</td>
</tr>
<tr>
<td>------------</td>
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</tbody>
</table>

adapted from Long Beach City College and Indiana State University Assessment Plans

<table>
<thead>
<tr>
<th>Outcome #8</th>
<th>Ethical behavior</th>
<th>ACCT 350 (A)</th>
<th>What: Final presentations</th>
<th>How: AACU Value Rubric</th>
<th>Who: Lay</th>
<th>When: Spring 2014 and 15</th>
<th>Results: This SLO and rubric were piloted using the final projects from ACCT 350. Key Findings: 19/19 students met expectations in ethical reasoning. Conclusions: This SLO will be assessed again in the spring of 2016 before recommendations will be made. Action: Re-evaluation Date: Spring 2017</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>
Appendix E

Curriculum Map
**OBJECTIVE FOR ALL BUSINESS DEPARTMENT GRADUATES:** EACH CMU BUSINESS GRADUATE SHOULD BE A STRATEGIC DECISION MAKER.

This shall be documented by demonstration of skill in the following areas:

- **Critical Thinking Skills:** apply knowledge and skills in appropriate contexts and transfer knowledge and skills to new situations.
- **Teamwork:** effectively work in a team.
- **Communication Skills:** communicate clearly, appropriately, and persuasively to the audience, both orally and in writing.
- **Ethical Every Day:** Practice principle-based ethics in decision making both personally and professionally.
- **Business Analysis and Data:** analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate conclusions.
- **Information Drives Strategy:** Strategically apply information across functional areas of business.
- **Always Professional:** Produce professional business work products.
- **Specialized Knowledge in Accounting:** demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

<table>
<thead>
<tr>
<th>COURSES</th>
<th>OBJECTIVES</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Education*</td>
<td><strong>COURSES</strong></td>
</tr>
<tr>
<td>ACCT 201 Prin of Fin</td>
<td>R</td>
</tr>
<tr>
<td>ACCT 202 Prin of Mgr</td>
<td>U, AP</td>
</tr>
<tr>
<td>ACCT 321 Int Acc 1</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>ACCT 322 Int Acc 2</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>ACCT 331 Cost</td>
<td>U, AP</td>
</tr>
<tr>
<td>ACCT 350 Acctg Ethics</td>
<td>AP, AN, E</td>
</tr>
<tr>
<td>ACCT 360 Professional Prep I</td>
<td>U, AP, AN, E</td>
</tr>
<tr>
<td>ACCT 392 AIS</td>
<td>AN, E, C, AP</td>
</tr>
<tr>
<td>ACCT 401 Govt</td>
<td>AP</td>
</tr>
<tr>
<td>ACCT 402 Advanced</td>
<td>AP</td>
</tr>
<tr>
<td>ACCT 411 Audit 1</td>
<td>AP</td>
</tr>
<tr>
<td>ACCT 412 Audit 2</td>
<td>AP, AN, E</td>
</tr>
<tr>
<td>ACCT 441 Tax 1</td>
<td>R, U, AP</td>
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<tr>
<td>ACCT 442 Tax 2</td>
<td>R, U, AP, AN, E</td>
</tr>
<tr>
<td>BUGB 211 Bus Comm</td>
<td>E, C</td>
</tr>
<tr>
<td>BUGB 351 B Law 1</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>BUGB 352 B Law 2</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>CISB 205 Adv Bus Sftw</td>
<td></td>
</tr>
<tr>
<td>CISB 210 Fund of Info Sys</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>CISB 241 Intro to Bus Anls</td>
<td>R, U, AP, AN, E, C</td>
</tr>
<tr>
<td>ECON 201 Macro Econ</td>
<td>R, U, AP</td>
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<tr>
<td>ECON 202 Micro Econ</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>FINA 301 Mgr Finance</td>
<td>R, U, AP</td>
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<tr>
<td>MANG 201 Prin of Mgt</td>
<td>R, U, AP</td>
</tr>
<tr>
<td>MANG 491 Strategies</td>
<td>AN, E, C</td>
</tr>
<tr>
<td>MARK 231 Prin of Mkgt</td>
<td>AN, E, C</td>
</tr>
</tbody>
</table>

Bloom's Taxonomy (revised):
Appendix F

Continuous Improvement Committee Charge
Continuous Improvement Committee Charge:

The Assessment Committee has been renamed to the Continuous Improvement Committee. This is an important shift in our paradigm regarding “assessment”. The goal of any assessment activity is to provide evidence if learning has either occurred or not occurred specific to students learning outcome (SLO). These SLO assessments inform each degree program of their strengths and weaknesses illuminating opportunities for improvement and highlighting areas of success. The decision to shift our focus within the Department of Business to improvement of degree programs is a natural step in our continued evolution of developing a rigorous assurance of learning process that will ensure we are meeting the needs of all our stakeholders.

The primary charge for 2015 - 2016 will be to:

Assist SLO Committees with determining appropriate “meets” or “does not meet” for each assessment criteria. This data will inform the direction and intensity of each improvement initiative specific to the appropriate degree program.
Provide recommendations to faculty based on assurance of learning activities at end of the academic year.
Start to establish a new structure for the CiC that enables efficient collection and dissemination of assessment data to the appropriate CI Degree Committee (yet to be established…conceptual structure is shown below)

CiC Members: Kyle Stone (Chair); Suzanne Lay; Morgan Bridge; Matt Rosenberg

Student Learning Outcomes:

Outcome #1 - Business Knowledge for Problem Solving: Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies. (Specialized knowledge – general business knowledge)
Outcome #2 – Because Thinking is Critical: Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations. (Critical thinking)
Outcome #3 – Effective Communication Achieves Mutual Understanding: Communicate clearly, appropriately, and persuasively to the audience, both orally and in writing, including individual presentations (Communication skills).
Outcome #4 – Business Analysis and Data: Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative fluency).
Outcome #5 – Teamwork Makes the Dream Work: Effectively work in a team (Teamwork).
Outcome #6 – Information Drives Strategy: Strategically apply information across functional areas of business (Strategic Application of Information).
Outcome #7 – Always Professional: Produce professional business work products (Work Products).
Outcome #8 – Ethical Every Day: Practice principle-based ethics in decision making both personally and professionally (Ethical Behavio
Appendix G

Budget Information
The financial data above was provided by the Budget Office. It should be noted that ORG 1120 represents both Accounting (ACCT) and Computer Information Systems Business (CISB) program costs. The salaries, wages, and benefits for CISB were removed. However, it was not possible to separate ACCT and CISB costs for hourly compensation, others current expense, travel and internal charges. With new administration in fall of 2016, it has been requested that this ORG be separated to allow for better tracking in the future.

<table>
<thead>
<tr>
<th>POOL</th>
<th>FY11</th>
<th>FY12</th>
<th>FY13</th>
<th>FY14</th>
<th>FY15</th>
<th>FY16</th>
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<tr>
<td>Classified Benefits</td>
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<td>Contract Regular Wages</td>
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<tr>
<td>ACCT</td>
<td>290,513</td>
<td>320,883</td>
<td>294,649</td>
<td>330,063</td>
<td>376,402</td>
<td>319,304</td>
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<tr>
<td>Contract Part Time Wages</td>
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<tr>
<td>ACCT</td>
<td>22,000</td>
<td>3,000</td>
<td>13,500</td>
<td>14,250</td>
<td>20,550</td>
<td></td>
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<td>Contract Benefits</td>
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<tr>
<td>ACCT</td>
<td>65,247</td>
<td>77,194</td>
<td>70,477</td>
<td>83,448</td>
<td>92,017</td>
<td>73,837</td>
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<tr>
<td>Hourly Compensation</td>
<td>3,062</td>
<td>3,258</td>
<td>691</td>
<td>398</td>
<td>-</td>
<td>-</td>
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<tr>
<td>Other Current Expense</td>
<td>11,695</td>
<td>10,886</td>
<td>22,030</td>
<td>11,829</td>
<td>9,348</td>
<td>14,266</td>
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<tr>
<td>Travel</td>
<td>2,753</td>
<td>2,515</td>
<td>2,904</td>
<td>3,309</td>
<td>3,631</td>
<td>3,109</td>
</tr>
<tr>
<td>Internal Charges</td>
<td>3,184</td>
<td>3,145</td>
<td>2,802</td>
<td>3,204</td>
<td>3,182</td>
<td>3,187</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>376,704</strong></td>
<td><strong>439,881</strong></td>
<td><strong>396,553</strong></td>
<td><strong>445,751</strong></td>
<td><strong>498,830</strong></td>
<td><strong>434,254</strong></td>
</tr>
</tbody>
</table>
Appendix H

Faculty Vitae
APPENDIX H FACULTY VITAE

BS Accounting Faculty:

Dan Ashton, CPA, EA; BS, Southeast Missouri State University; MA, Webster University; MAS, Embry–Riddle Aeronautical University; MBA, Webster University.

Glenn C. Fossett, CPA, CMA, CIA, CFE, CFF, CGMA; Assistant Professor of Accounting; MBA, Western State University 1989; BBA, University of Missouri – Kansas City

Geoffrey Gurka, Professor of Accounting; BA, University of Connecticut; MAcc, Florida State University; PhD, Michigan State University.

Suzanne Lay, CPA Associate Professor of Accounting; BS Accounting, Norfolk State University; MBA, University of Missouri–Kansas City; MS, Emporia State University; DBA (in progress) California Southern University.

Michael Philipp, CPA, CVA, CDFA, CMCA Instructor of Business; MAcc Accounting, University of Central Arkansas; MBA equivalent in Economics, University of Kassel (Germany).

Steve Norman, Department Head, BS and MBA, University of Colorado–Colorado Springs; PhD, University of Nebraska–Lincoln.
Education:

Masters of Business Administration 1994
Webster University, San Antonio, Texas
Distinguished Graduate
(I have 19 hours of Graduate Accounting, including 13 hours completed at UT Martin)

Masters of Aeronautical Science 1988
Embry-Riddle Aeronautical University (ERAU)
Daytona Beach, Florida

Master of Arts 1979
Management Concentration
Webster University, San Antonio, Texas

Bachelor of Science in Education 1974
Southeast Missouri State University
Cape Girardeau, Missouri

Professional Certification:
Certified Public Accountant (CPA) December 2002
Passed all four parts first time; completed all experience requirements

Enrolled Agent (EA) October 1999
Authorized to represent taxpayers before the Internal Revenue Service
Total Quality Management Training
United States Air Force
Team Member & Facilitator

Teaching Experience:

Colorado Mesa University
Assistant Professor of Accounting
Department of Business

University of Memphis
School of Accountancy
Fogelman College of Business & Economics
Instructor of Accounting

Lambuth University, Bethel University and
Jackson State Community College:
Adjunct Professor Teaching Courses in Business and Accounting

Jackson State Community College, Jackson Tennessee
Center of Emphasis Director

Lambuth University, Jackson, Tennessee
Provost and Dean of the University

Lambuth University, Jackson, Tennessee
Associate Professor of Accounting and Business

Courses Taught:
- Financial Accounting I & II
- Intermediate Accounting I & II
- Auditing I & II
- Government/Not-for-Profit Accounting
Federal Tax I & II
Cost and Managerial Accounting I
Advanced Financial Accounting
Introduction to Business
Freshman Seminar

**Jackson State Community College** Jackson, Tennessee
Adjunct Professor, Business Department January 1995-December 2000
Full-Time Professor, Business Department January 2001-May 2003
Courses Taught:
- Introduction to Business
- Fundamentals of Accounting
- Principles of Accounting I & II
- Supervision & Team Building
- Business Math
- Principles of Management
- Quality Management

**The University of Memphis – Jackson campus** 1995-1999
Adjunct Professor
Courses Taught:
- Corporate Finance
- Business Communication
- Production/Operations Management

**AFROTC Detachment Commander**, Daytona Beach, Florida 1985-1988
ERAU, Department Chair
Professor of Aerospace Studies
Directed military/academic training for 700 cadets.
 Ranked number one AFROTC Detachment in the nation, 1988.
Business Experience:

**Ashton Tax Services**, Jackson, Tennessee  
Owner  
January 1999 to December 2013

**American Sign Shops**, San Antonio, Texas  
Owner/Manager  
April 1994 to July 1996

Teaching Awards:

Associated Student Government, Faculty of the Year Award  
2015

Student Government Association, *Golden Beak Award*, Lambuth University  
2010

IRS Outstanding Public Service for Volunteer Income Tax Assistance (VITA)  
2007

Certificate of Appreciation to Lambuth University from United Way of West Tennessee of Jackson-Madison County  
2007

Family Self-Sufficiency Award  
*Who’s Who Among American Teachers*  
2005

*Billie P. Exum Outstanding Educator Award*, Lambuth University  
2005

*Adjunct Faculty of the Year*, Jackson State Community College  
2000

*NISOD Excellence Award in Teaching*, Jackson State Community College  
2000

Community Service:

Volunteer Income Tax Assistance (VITA), Lambuth University  
2006-2009

Speaker’s Bureau for Internal Revenue Service (IRS)  
2006-Present

Past Memberships:

American Institute of Certified Public Accountants (AICPA)

Tennessee Society of Certified Public Accountants (TSCPA)

Faculty Committees:  
(Color Academic Years)

Colorado Mesa University:

Assessment Committee- Oral Communications  
2014-2015

Student Retention Committee  
2014-2015
Lambuth University:

Faculty Council 2006-2008
Chair 2007-2008
Bookstore Committee 2004-2007
Chair 2005-2006
Educational Advisory Committee 2004-2008
Athletic Committee 2007-2008
Faculty Athletic Rep Fall 2008

Search Committees: Fall 2007
Vice President for Business Affairs
Athletic Director

Additional Training:

Annual IRS Nationwide Tax Forums 1999-2014
Volunteer Income Tax Assistance Training:
IRS – Facilitator Training December 2007
TaxWise – Computer Tax Software Training Seminars December 2007
TaxWise – Train the Trainer November 2006

USAF Work Experience:

Chief, Flight Safety Division, Mar 92-Nov 94, Randolph AFB TX. Managed the safe operations of all Air Education and Training Command flight operations. Includes 1,500 aircraft and over 4,000 pilots. Earned the Secretary of the Air Force award for best safety program in the Air Force -- two years in a row.

Executive Officer For, Deputy Chief of Staff Plans and Requirements, Nov 90-Feb 92, Randolph AFB TX. Established policies and procedures for the management of all administrative matters in an organization of over 300 military and civilian staff officers. Reviewed all correspondence and briefings generated by staff to ensure accuracy of both content and format. Developed, managed, and distributed a $3,000,000 budget annually. Reduced travel and operating expenses by 15%.

Chief, Policy and Management Division, June 90-Oct 90, Randolph AFB TX. Developed and staffed command acquisition policy. Prepared and presented acquisition briefings
to senior Air Force leaders, industry executives, congressional staffers, congressmen, and foreign dignitaries. Planned and organized several conferences for over 100 attendees.

**Programs Officer**, Jun 88-May 90, Randolph AFB TX. Formulated all Air Education and Training Command programming requirements associated with implementation of Specialized Undergraduate Pilot Training at six bases impacting the training of 1500 future Air Force pilots annually.

**Commander and Professor of Aerospace Studies Air Force Reserve Officer Training Program (AFROTC)**, Jun 85-May 88, Embry-Riddle Aeronautical University, Daytona Beach, Florida; University department chairman with rank of professor. Led the team for recruiting, retention, training, and academic/military education for over 700 AFROTC cadets. Classroom instructor for all freshman and sophomore cadets. Ranked number one detachment in the nation for 1988.

**Commander, Accelerated Copilot Enrichment Detachment**, Oct 83-May 85, Ellsworth AFB SD. Flight Examiner, Academic Instructor for aircraft systems and flight planning, supervised all flying activities for 37 pilots. Directed the utilization and maintenance of four T-38 aircraft, flying 2,300 aircraft sorties annually. Acted as liaison and provided information briefings to host commander. Conducted flight evaluations and instructed advanced flying training in the T-38 aircraft.


**C-5 Aircraft Commander and Pilot Scheduler**, Jun 79-Jun 81, Dover AFB DE. Coordinated the effective and efficient management of the AF's largest cargo aircraft ensuring strategic airlift of personnel and material over worldwide routes. Commanded and coordinated a crew of 8-to-22 flight crew members. Scheduled airlift missions, currency events, and training requirements for over 100 pilots, ensuring each pilot remained capable of world-wide operations.

Geoffrey Gurka, Ph.D.  
Vita

Office Address
Colorado Mesa University  
1100 North Avenue  
Grand Junction, CO 81501-3122

Tel: (970) 248-1230  
Fax: (970) 248-1730

E-Mail: ggurka@coloradomesa.edu

Home Address
659 McCallion Way  
Grand Junction, CO 81504

Education
Ph.D.  
Business Administration (Major: Accounting; Minor: Tax) Michigan State University,  

M.Acc.  
Florida State University, Tallahassee, Florida, 1983.

CPA  
Florida, 1982 (inactive).

B.A.  

Work Experience
2011-Current  
Professor of Accounting  
Colorado Mesa University, Grand Junction, Colorado

2006-2011  
Professor of Accounting  
Mesa State College, Grand Junction, Colorado

2001-2006  
Associate Professor of Accounting  
Mesa State College, Grand Junction, Colorado.

1996-2001  
Associate Professor of Accounting  
Southern Connecticut State University, New Haven, Connecticut.

1991-1996  
Assistant Professor of Accounting  
University of Baltimore, Baltimore, Maryland.

1985-1991  
Graduate Assistant - Accounting  
Michigan State University, East Lansing, Michigan.

1989-1990  
Member, Board of Directors for Colonial Townhouses, Inc., Lansing,  
Michigan. A non-profit housing co-operative.

1983-1985  
Senior Tax Accountant  
Ernst & Whinney, Hartford, Connecticut.

1981-1983  
Graduate Assistant - Accounting  
Florida State University, Tallahassee, Florida.
Honors and Awards

Best Paper - Accounting, 52nd Annual National Mountain Plains Management Conference: 2010

IRS Awards for Outstanding Public Service: 2005, 2002


School of Business Service Contributor of the Year Award, May 1999.

School of Business Teacher of the Year Award (nominated), Spring 1999.


Graduate Office Fellowships, 1985-1991


Beta Alpha Psi, 1993.

Beta Gamma Sigma, 1993.

Omicron Delta Epsilon, Honor Society for Economics, 1981.

Phi Beta Kappa, 1981.

Magna Cum Laude graduate, 1981.


Courses Taught

Undergraduate


Graduate

Managerial Accounting, Tax Research and Writing (Tax Planning and Research), Financial Accounting, Corporate Taxation, & Taxation of Entities

Other Instructional Activities and Accomplishments

2014 Developed Smitty Inc. and Monopoly projects for use in Financial Accounting.


2012 Created LinkedIn group for posting position announcements for current accounting

2011
Volunteered to switching teaching emphasis to Intermediate Accounting to improve the value of *Intermediate Accounting I* and *II* to all business degrees. Redesigned *Intermediate Accounting I & II* to include team-based learning. Adopted a new course text in *Intermediate I* which required development of a new syllabus, assignments, and lecture notes.

2010
Revised assessment validation exam for *Financial Accounting* to accommodate adoption of new textbook and material coverage.

2009
Redesigned MSC's *Tax Assistance Program* to foster greater student self-reliance by organizing students into teams and appointing two advanced students to serve as Partners-in-charge.

2009
Spearheaded adoption of new text for all sections of *Financial Accounting* emphasizing on-line examination and homework capabilities. Adoption required development of a new syllabus, assignments, and lecture notes.

2008
Redesigned MSC's *VITA Program* to run independently of the IRS.

2007
Developed a second knowledge assessment validation method for *Financial Accounting* to support designation as a General Education course. Method involves application of pre- & post-tests at the start & end of each semester course.

2007
Spearheaded adoption of new text for tax courses (including selection of all new research and return projects, new course syllabi and new lecture notes). Spearheaded adoption of new text for all sections of *Financial Accounting* (on-line homework, quiz, and exam capability; new course syllabus and on-line lecture notes).

2005-06
Adopted new tax research text for use in tax courses (*AICPA: Tax Research Techniques*).
Faculty Adviser - Accounting Club. Obtained from the IRS three laptop computers (on loan) for use in VITA. Redesigned MBA Managerial Accounting including revised syllabus and new case projects.

2005
Acquired a second dedicated high capacity printer to facilitate tax return preparation in the VITA Program. Obtained from the IRS three laptop computers (on loan) for use in VITA. Faculty Adviser - Accounting Club. Revised web pages to include lecture notes for Managerial Accounting (MBA).

2004
To assist students in preparing tax returns in the VITA program, obtained from the IRS three laptop computers and two printers (on loan). Acquired dedicated high capacity printer (funded by charitable contribution) and portable flash drive for VITA use. To improve tax student research skills, and to better prepare students for the CPA exam (which in 2004 moved on-line), tax exams were moved to a computer lab to allow students access to the RIA Checkpoint on-line tax research service. Adopted a new text in the MBA Managerial Accounting course and included 13 new cases. Coordinated the accounting student Visitation Day.

2003
Spearheaded adoption of RIA’s CheckPoint web based tax accounting and finance research service for students, faculty, and library use. Named Tara Everett to CPAexcel Scholarship. Constructed web pages providing accounting career planning tips (e.g., resume and interviewing tips, a prototype resume for accounting students, and links to relevant web pages). Nominated Rachel Springsteel to CPAexcel Scholarship.

2002
Revised web pages to include lecture notes for Financial Accounting, Income Taxation, and Advanced Tax & Tax Research courses; VITA information; course syllabi; and links to information about the CPA exam in Colorado.

2001
Named Katheryn Martsolf to CPAexcel Scholarship.

1999
Redesigned Advanced Studies in Taxation as a research and writing course.

1997
Adapted Federal Income Taxation to the AICPA Model Tax Curricula. Implemented Team based learning in Managerial Accounting for Non-Accounting Majors. Established a prototype course (Volunteer Income Tax Assistance) in student community volunteerism. Revised Federal Income Taxation to allow enrollment by all juniors and seniors.
1996 Developed a graduate course (*Tax Planning and Research*) on tax research and writing techniques, ethical responsibilities, professional standards, codes of conduct, and return preparation standards. Adapted *Advanced Studies in Taxation* to AICPA Model Tax Curricula.

1994 Developed a graduate course (*Taxation of Entities*) encompassing C Corps., S Corps., partnerships, trusts & estates, practitioner responsibilities, & ethics.

1993 Redesigned *Tax Research and Writing* (graduate) to emphasize verbal communication skills. Revised *Advanced Tax Accounting* and *Tax Research and Writing* (graduate) to emphasize taxpayer and practitioner responsibilities and ethics.


**Publications**


**Proceedings**


**Presentations**


**Research Grants**


“An Investigation into the Contributions of a Volunteer Income Tax Assistance Program into a Student’s Academic and Work Experiences,” Spring 2000, Southern Connecticut State University.

“An Investigation into Employer Familiarity and Experiences with, and Preferences for, VITA Student Volunteers,” Fall 1999, Southern Connecticut State University.

**Invited Presentations**

“Accounting Resume Writing & Interviewing Tips.” Presented to the accounting students of Mesa State College (November, 2005)

“Resume Construction for Accountants.” Presented to the accounting students of Mesa State College (November, 2003)


**Interviews**

“Tax Assistance Program at Mesa State College.” KREX TV (February 12, 2011)


“Tax Assistance Program at Mesa State College.” KREX TV (February 8, 2010)

“Tax Assistance Program at Mesa State College.” KJCT TV (February 13, 2009)

“Tax Assistance Program at Mesa State College.” KKCO TV (February 10, 2009)

“East Coast’s Gurka Brings Accounting Expertise to College.” Mesa State Criterion (March 6, 2002).

“Mesa State Professor Relishes Taxing Challenges.” The Business Times of Western Colorado (September 5, 2001).

“Southern Traverses Cultural Boundaries.” CSU Today (Spring, 1999).

Reviews


Research in Progress


“Motivating Students in Intermediate Accounting.” Status: Research in Progress.

Conferences

Colloquium on Change in Accounting Education (2006)


6th Annual CSU Research Foundation Conference (1999)


Northeast Regional Meeting of the American Accounting Association (1999)

Globalizing Curriculum Conference (1998)


SummerTech (1998)


American Accounting Association Eastern Conference (1994)

**Professional Associations**

American Accounting Association - Tax Section (1991 to Current)
American Accounting Association (1991 to Current)
Colorado Society of CPAs (2001 to 2012)
SCSU Business Research Center (1999-2001)
American Accounting Association - Accounting, Behavior & Organizations Section (1993-1998)
American Accounting Association - Computer Resources Committee (1993-94)

**Other Professional Activities**

Mountain Plains Management Association - Board of Directors (2014-Current, 2010-2011)
Mountain Plains Management Conference - Conference Chair (2011)
Mountain Plains Management Conference - Accounting Reviewer (2009)
Mountain Plains Management Conference - Accounting Track Chair (2004)
Mountain Plains Management Conference - Finance & Economics Track Chair (2004)
Coordinator - Accounting Student Visitation Day & Reception (2003)
Conference Organizing Committee: 2000 NEBAA International Conference
Managerial Accounting (1997 Ed.), D. Morse and J. Zimmerman - Reviewer
Accounting, Behavior and Organizations 1994 Research Conference - Reviewer
Accounting Educators Journal (1993) Ad-hoc Reviewer

**College and University Committees & Other Campus Activities**

Undergraduate Curriculum Committee (2015-Current)
Tenure & Promotion (2014-2015)
RIA Checkpoint Administrator (2003-Current)
Distinguished Faculty Award (2006-2007)
Tenure & Promotion (2006-2007)
Undergraduate Curriculum Committee (2003-2004)
Graduate Council (2001-2003)
University Subcommittee on Instruction (2000-2001)
SummerTech Organization (2000, 1999)
Government Relations (1993-1996)
Student Relations (Co-chair: 1992-1993)

**School & Department Committees, and Other Activities**

Mentor Adjunct faculty member (2015, 2014)
Developed/Revised Smitty Inc. and Monopoly projects for use in all Financial Accounting courses (2015, 2014)
Accounting Program Financial/Managerial Committee (2015, 2014)
Mentor for Assistance Professor (2014)
Business Department Assessment Committee (2013-2015 (Chair))
WileyPLUS (on-line homework manager) Course Administrator (2013-Current)
Business Department BUGB 105 Assessment Committee (2013)
Mentor for two Accounting Adjunct faculty (2013)
Mountain Plains Management Conference - Conference Chair (2011)
Accounting Program Curriculum Committee (2009-2011, 2007)
MBA Committee (2007 - 2011)
Accounting Program Review (2010, 2004)
Gen Ed Assessment - Financial Accounting Validation (2010 (Chair), 2007 (Chair))
Financial Accounting Text Adoption (2009 (Chair), 2007 (Chair))
Accounting Club Adviser (2004-2006)
New Product Innovation Task Force (Spring, 2003)
Faculty Composition/Development & Intellectual Contributions (2001-2002)
Elections (1999-2001)
MBA Advisory (1999-2000)
Student Outcome Assessment (1997-1998)
AACSB Intellectual Contributions Committee Team Leader (Spring 1997)
Sabbatical (1996-1997)
Faculty Research - Chair (1993-1995), Member (1992-1993)
Beta Alpha Psi (1992-1993)

**Community Service**

G. Suzanne Lay, CPA
slay@coloradomesa.edu
Colorado Mesa University
Department of Business (Accounting)

Home Address:
371 Rodell Drive
Grand Junction, CO 81507
970-523-0467
970-201-8111 (cell)

Office Address:
ACB 201 D
1100 North Avenue
Grand Junction, CO 82501
970-248-1573

EDUCATION:
Master of Science in Business Education, May 2006
Emporia State University
GPA: 4.0/4.0

Master of Business Administration, May 1998
University of Missouri at Kansas City
GPA: 4.0/4.0

Bachelor of Science in Accounting, May 1993
Norfolk State University
GPA: 3.95/4.0
Honors: NSU Outstanding Accounting Student, 1993
NSU Summa Cum Laude

CERTIFICATION:
Certified Public Accountant
• Colorado License # 28212
• Kansas Certificate # 7584 and Permit #1592 (License lapsed 6/30/2010)
• Missouri Certificate #17383 (License inactive)

TEACHING EXPERIENCE:
Associate Professor of Accounting
Colorado Mesa University (formally Mesa State College) (August 2006-Present)
• Teach 12 credit hours per semester
• Student Evaluation median of medians 5/5 for ALL classes taught

<table>
<thead>
<tr>
<th>Evaluation Period</th>
<th>Overall Rating</th>
</tr>
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<tbody>
<tr>
<td>2013</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2012</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2011</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2010</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2009</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2008</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2007</td>
<td>Exemplary</td>
</tr>
<tr>
<td>2006</td>
<td>Excellent</td>
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</table>
My courses evolve to improve on ideas that worked well in previous courses and change the aspects of the course that weren’t as successful based on student feedback. This changing process requires that I stay up-to-date in my field of accounting as well as in teaching methods. The following table highlights some of the improvements I’ve made to my courses during my term at Mesa:

<table>
<thead>
<tr>
<th>Course</th>
<th>Year</th>
<th>Improvement</th>
<th>Student Evaluation Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>2006</td>
<td>Increased the amount of homework assignments collected for practice and points based on mid-course feedback from students.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 201</td>
<td>2007</td>
<td>Introduced a comprehensive project to help students understand the big picture of the accounting cycle.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 412</td>
<td>2007</td>
<td>Added a communications module based on feedback from accounting firms and research that indicated new graduates lacked appropriate verbal and written communication skills.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 201</td>
<td>2008</td>
<td>Began extensively using an online homework manager in addition to manual homework assignments and saw improvement in course passing rate of approximately 10%.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 392</td>
<td>2008</td>
<td>Adopted new textbook based on unfavorable feedback from students in prior two years regarding text.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 392</td>
<td>2009</td>
<td>Incorporated QuickBooks module to give accounting students hands-on experience with an accounting software system based on survey of firms hiring our program graduates.</td>
<td>5/5</td>
</tr>
<tr>
<td>ACCT 392</td>
<td>2009</td>
<td>Launched client consulting projects to give students experience in accounting for a real business using accounting software based on research on experiential learning. The project helps improve critical thinking and problem-solving skills as well as improves interpersonal skills such as working as a member of a team and with an outside client.</td>
<td>5/5</td>
</tr>
</tbody>
</table>
Instructor of Accounting and Business  
Kansas City Kansas Community College (August 2003-July 2006)  
- Taught 15-21 credit hours per semester  
- Advised students  
- Served on assessment, ACBSP accreditation and HLC accreditation committees  

### COURSES TAUGHT:  
<table>
<thead>
<tr>
<th>Course Number</th>
<th>Course Name</th>
<th>Institution</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCT 201</td>
<td>Principles of Financial Accounting</td>
<td>CMU</td>
</tr>
<tr>
<td>ACCT 350</td>
<td>Ethics for Accounting Professionals</td>
<td>CMU</td>
</tr>
<tr>
<td>ACCT 360</td>
<td>Professional Preparation I</td>
<td>CMU</td>
</tr>
<tr>
<td>ACCT 392</td>
<td>Accounting Information Systems</td>
<td>CMU</td>
</tr>
<tr>
<td>ACCT 401</td>
<td>Audit I</td>
<td>CMU</td>
</tr>
<tr>
<td>ACCT 402</td>
<td>Audit II</td>
<td>CMU</td>
</tr>
<tr>
<td>BUGB 105</td>
<td>Freshman Business Seminar</td>
<td>CMU</td>
</tr>
<tr>
<td>SUPP 101</td>
<td>Freshman Year Initiative</td>
<td>CMU</td>
</tr>
<tr>
<td>BUSN 101</td>
<td>Accounting I (Financial)</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 102</td>
<td>Accounting II (Financial)</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 203</td>
<td>Managerial Accounting</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 204</td>
<td>Business Law I</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 206</td>
<td>Business Law II</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 210</td>
<td>Introduction to Business</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 286</td>
<td>Principles of Management</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 211</td>
<td>Business Communications</td>
<td>KCKCC</td>
</tr>
<tr>
<td>BUSN 110</td>
<td>Business Math</td>
<td>KCKCC</td>
</tr>
</tbody>
</table>

### BUSINESS EXPERIENCE:  
Program Manager III, Enterprise Accounting Services Department  
- Researched and recommended accounting treatment for various transactions  
- Monitored compliance with fiscal policy  
- Responsible for the accuracy of financial statements for various entities  
- Planned, organized and implemented the integration of over 100 acquired legal entities  
- Prepared and gave presentations on various accounting project plans and results  
- Managed several simultaneous projects and cross-functional project teams  
- Provided leadership to other staff members on projects  
- Responsible for the debt and equity accounting of Sprint Corporation (1995-1996)  
- Supervised staff accountants in Corporate Accounting (1995-1996)
Audit Senior
Deloitte & Touche LLP, Kansas City, MO (August 1993-November 1995)
- Planned, organized, and performed audit engagements
- Prepared financial statements and related footnote disclosures
- Supervised audit engagement teams and provided on-the-job training to new staff
- Served clients in manufacturing, insurance, banking, and not-for-profit industries
- Selected for early promotion to Audit Senior position

PROFESSIONAL AFFILIATIONS:
- Colorado Society of CPAs (2006-Present)
- Member of Education Foundation (2015-Present)
- American Institute of Certified Public Accountants (2007-2012)
- Mountain Plains Management Association (2007-Present)
  - Board Member (2010-Present)
  - Board President (2014-Present)
- AICPA On Campus Champion for MSC (2007-2009)
- Teachers of Accounting at Two-Year Colleges (2004-2006)
- American Accounting Association (2005-2006)

PROFESSIONAL DEVELOPMENT:
- CMU Critical Thinking Workshop (2016)
- Green Zone Training (2015)
- Assessment Workshops with Gloria Rogers (January 2015)
- Faculty Development Workshop with Terry Rhodes (January 2014)
- Faculty Development General Education Workshop with Dr. Paul Gaston (January 2013)
- SUPP 101/ FYI Faculty Development (May 2013)
- Lumina Degree Qualifications Profile Faculty Development Workshop with Dr. Paul Gaston (January 2012)
- What the best college teachers do with Dr. Ken Bain Faculty Development (October 2012)
- SUPP 101/ FYI Faculty Development (May 2012)
- MSC Faculty Workshop on Assessment (January 2011)
- LASSI Faculty Development (October 2011)
- D2L and Quality Matters Faculty Development (various)
- Quality Matters Peer Review Training (August 2011)
- SUPP 101/ FYI Faculty Development (May 2011)MSC Faculty Workshop with Dr. Ley (April 2010)
- MSC Professional Development Seminar with Dr. Phelps (January 2010)
- MSC Online Teaching Workshop with Dr. Bailey (April 2009)
- Prentice Hall Accounting Symposium for Educators (February 2009)
- MSC “Reaching the 75% of Students Who Don’t Do the Readings Workshop” (May 2007)
- MSC Respondus Training (November 2006)
- MSC WebCT Advanced Workshop (November 2006)
- KCKCC Online Teaching/WebCT Training (March 2005)
- Accounting Section of the “Faculty Development in International Business” Seminar – University of South Carolina, Moore School of Business (June 2004)
CONTINUING PROFESSIONAL EDUCATION: Must earn 80 hours of continuing education every two years to maintain CPA licensure. Listed below are courses completed since beginning at CMU in Fall 2006:

<table>
<thead>
<tr>
<th>Course Name</th>
<th>Sponsoring Organization</th>
<th>Date</th>
<th>Hours Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006 Faculty Symposium</td>
<td>COSCPA</td>
<td>Oct 2006</td>
<td>8</td>
</tr>
<tr>
<td>Auditing Developments</td>
<td>American CPE</td>
<td>Oct 2006</td>
<td>10</td>
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<tr>
<td>Audit Workpapers, Forms, and Checklists: Avoid the Documentation Trap</td>
<td>AICPA</td>
<td>Mar 2007</td>
<td>10</td>
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<tr>
<td>Making Money with Special Engagements</td>
<td>American CPE</td>
<td>Jul 2007</td>
<td>12</td>
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<tr>
<td>Annual Update for Accountants and Auditors</td>
<td>COSCPA</td>
<td>Nov 2007</td>
<td>8</td>
</tr>
<tr>
<td>Auditor/Accountant Communications: SAS No 112 – Practice Issues; SAS No 114</td>
<td>AICPA</td>
<td>Sep 2008</td>
<td>1</td>
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<tr>
<td>International vs. U.S. Accounting: An Introduction</td>
<td>AICPA</td>
<td>Sep 2008</td>
<td>1</td>
</tr>
<tr>
<td>Audit Sampling: Introduction to Risk Assessment</td>
<td>AICPA</td>
<td>Oct 2008</td>
<td>1</td>
</tr>
<tr>
<td>Audit Sampling: Tests of Controls; Selecting a Representative Sample</td>
<td>AICPA</td>
<td>Oct 2008</td>
<td>2</td>
</tr>
<tr>
<td>In a CPA’s Professionalism We Must Trust</td>
<td>AICPA</td>
<td>Oct 2008</td>
<td>1</td>
</tr>
<tr>
<td>Auditing Accounts Receivable</td>
<td>AICPA</td>
<td>Oct 2008</td>
<td>1</td>
</tr>
<tr>
<td>Individual Tax: Filing Requirements and Personal Exemptions &amp; Tax Credits plus Comfort Letters</td>
<td>AICPA</td>
<td>Oct 2008</td>
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<tr>
<td>Auditing Cash</td>
<td>AICPA</td>
<td>Oct 2008</td>
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<tr>
<td>Fraud in the Financial Statements: The Problem</td>
<td>AICPA</td>
<td>Oct 2008</td>
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<tr>
<td>Auditing Inventory</td>
<td>AICPA</td>
<td>Nov 2008</td>
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<tr>
<td>Auditing Current Liabilities</td>
<td>AICPA</td>
<td>Nov 2008</td>
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<tr>
<td>Prentice Hall Accounting Symposium for Educators</td>
<td>Prentice Hall</td>
<td>Feb 2009</td>
<td>8</td>
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<tr>
<td>Ethics: Superlative Software Corp. – You are the CFO</td>
<td>AICPA</td>
<td>Mar 2009</td>
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<td>Uses of Analytical Procedures and Analytical Procedures in a Review Engagement</td>
<td>AICPA</td>
<td>Mar 2009</td>
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<tr>
<td>Yellow Book: Ethical Principles and General Standards</td>
<td>AICPA</td>
<td>Mar 2009</td>
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<td>Yellow Book: Rationale, Use and Application</td>
<td>AICPA</td>
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<tr>
<td>Auditing Long-Term Debt &amp; Equity Accounts and Income Statement Accounts</td>
<td>AICPA</td>
<td>Mar 2009</td>
<td>2</td>
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<td>Auditing Property and Equipment</td>
<td>AICPA</td>
<td>Mar 2009</td>
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<td>2009 Economic Stimulus Act: Changes for Individuals</td>
<td>AICPA</td>
<td>Jun 2009</td>
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<td>Detecting Misappropriation Schemes: The Pervasive Threat of Employee Theft</td>
<td>AICPA</td>
<td>Jun 2009</td>
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<tr>
<td>CaseWare Working Papers – Getting Started for New Staff Members</td>
<td>LearnLive</td>
<td>Jun 2009</td>
<td>10</td>
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<tr>
<td>Building Partnerships with Academia: Audit Session</td>
<td>KPMG</td>
<td>Jun 2009</td>
<td>2</td>
</tr>
<tr>
<td>Building Partnerships with Academia: Advisory Session on Top Client Issues and Priorities</td>
<td>KPMG</td>
<td>Jul 2009</td>
<td>2</td>
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<td>2008 Qrtly Update-A&amp;A#1: FASB Codification; SFAS 141(R); AICPA, ASB, ARSC, PCAOB activities</td>
<td>AICPA</td>
<td>Aug 2009</td>
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<tr>
<td>The ABCs of XBRL</td>
<td>AICPA</td>
<td>Aug 2009</td>
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<tr>
<td>Field Work Documentation: Workpaper Critique and Improvement</td>
<td>AICPA</td>
<td>Aug 2009</td>
<td>1</td>
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<tr>
<td>Enterprise Risk Management: A Look at COSO’s New Framework</td>
<td>AICPA</td>
<td>Aug 2009</td>
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<tr>
<td>Government Accounting and Reporting: Introduction</td>
<td>AICPA</td>
<td>Aug 2009</td>
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<tr>
<td>Performing a Compilation Engagement</td>
<td>AICPA</td>
<td>Aug 2009</td>
<td>1</td>
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<tr>
<td>2009 Annual A&amp;A Update: Recent FASB Pronouncements</td>
<td>AICPA</td>
<td>Sep 2009</td>
<td>3</td>
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<tr>
<td>Auditing Real-World Frauds: “Introduction to Fraud” plus “Internal Controls in Small Entities”</td>
<td>AICPA</td>
<td>Sep 2009</td>
<td>1</td>
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<tr>
<td>SEC Reporting: The SEC and the Laws It Administers</td>
<td>AICPA</td>
<td>Sep 2009</td>
<td>2</td>
</tr>
<tr>
<td>Common Frauds &amp; Internal Controls: The Acquisitions Cycle: Ordering, Receiving, and Warehousing</td>
<td>AICPA</td>
<td>Sep 2009</td>
<td>1</td>
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<tr>
<td>Applying Risk Assessment Standards: Understanding the Entity and Its Environment</td>
<td>AICPA</td>
<td>Sep 2009</td>
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<td>Issues for Tough Economic Times: Fraudulent Educational Credentials</td>
<td>AICPA</td>
<td>Sep 2009</td>
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<tr>
<td>Payroll Tax: Overview, Update, and Reference Guide</td>
<td>AICPA</td>
<td>Sep 2009</td>
<td>1</td>
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<tr>
<td>COBOA Standards, Rules &amp; Restrictions</td>
<td>COSCPA</td>
<td>Oct 2009</td>
<td>2</td>
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<tr>
<td>Annual Update for Accountants and Auditors</td>
<td>COSCPA</td>
<td>Oct 2009</td>
<td>8</td>
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<td>Professional Ethics: The AICPA’s Comprehensive Course</td>
<td>AICPA</td>
<td>Dec 2009</td>
<td>8</td>
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<td>Title</td>
<td>Organizaiton</td>
<td>Date</td>
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<tr>
<td>Insights on the SEC Meeting and Possible Implications to U.S. Public Companies</td>
<td>KPMG</td>
<td>Feb 2010</td>
<td>1</td>
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<tr>
<td>New Custody Requirements: Are you Ready?</td>
<td>Deloitte LLP</td>
<td>Mar 2010</td>
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<td>Recession and Recovery: Great Challenges, Greater Opportunities</td>
<td>Deloitte LLP</td>
<td>Mar 2010</td>
<td>1.5</td>
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<tr>
<td>History of IFRS, Framework &amp; General IFRS vs. U.S. GAAP Differences</td>
<td>KPMG</td>
<td>Mar 2010</td>
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<tr>
<td>IFRS and Tax: Driving Value through Advanced Preparation</td>
<td>Deloitte LLP</td>
<td>Mar 2010</td>
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<tr>
<td>KPMG/NACD Audit Committee Webcast: A Quarterly Update</td>
<td>KPMG</td>
<td>Mar 2010</td>
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<tr>
<td>Quarterly Accounting Roundup: an Update of Important Developments</td>
<td>Deloitte LLP</td>
<td>Mar 2010</td>
<td>1.5</td>
</tr>
<tr>
<td>KPMG IFRS Institute Webcast: Stock Compensation under IFRS</td>
<td>KPMG</td>
<td>May 2010</td>
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<td>404 Institute Webcast</td>
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<td>Reducing Risk in the Financial Close: Effective Governance in the Last Mile</td>
<td>Deloitte LLP</td>
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<td>KPMG/NACD Audit Committee Webcast</td>
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<td>June 2010</td>
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<td>Quarterly Accounting Roundup: An Update of Important Developments</td>
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<td>June 2010</td>
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<tr>
<td>Corporate Governance: The Latest Trends and Results from the 2010 Proxy Season</td>
<td>Deloitte LLP</td>
<td>July 2010</td>
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JOURNAL AND CONFERENCE PROCEEDING PUBLICATIONS (all refereed/blind reviewed):


PRESENTATIONS:

- “Principles of Financial Accounting Flipped Classroom” at the International Conference on Learning (July 2016)

- “Assessing Teamwork within the BBA Curriculum” at the Mountain Plains Business Conference (September 2015)
• “To Flip or Not to Flip: Flipped Classroom 101” at the Mountain Plains Business Conference (September 2015)

• “Grades-vs-Assessment” at the Mountain Plains Business Conference (September 2015)

• “Inverting the Principles of Accounting Classroom” at the Mountain Plains Business Conference (October 2014)

• “The Fourth E” at the Mountain Plains Management Conference (October 2013)

• “Flipping the Principles of Accounting Classroom” panel discussion at the Mountain Plains Management Conference (October 2013)

• “Implementing a Degree Qualifications Profile” at the Mountain Plains Management Conference (October 2012).

• “An Updated Investigation of Topical Coverage in the AIS Course” presented at Mountain Plains Management Conference (October 2011)

• “CPA Exam Preparation in Difficult Economic Times” presented at Mountain Plains Management Conference (October 2010) – Best Paper Award, Accounting Track

• “Experiential Learning for Accounting Students” presented via video at the International Conference on Learning/Hong Kong (July 2010)

• “Updating the Accounting Information Systems Course” presented at Mountain Plains Management Conference (October 2009)

• “Improving Success of Undergraduate Principles of Accounting Students by Exploring New Methods” presented at the International Conference on Learning/Chicago (June 2008)

• “Improving Writing Skills of Audit Students” presented at Mountain Plains Management Conference (October 2007)

• “Developing a College Life Coach Program to Retain Business Students” presented at Mountain Plains Management Conference (October 2007)

• “Starting Point for Financial Planning” presented to students for the Residence Hall Association (November 2006)

• “Flexible Work Arrangements,” delivered to the Women’s Division of the Leavenworth Chamber of Commerce (March 2004)

MASTERS PROGRAM FIELD STUDY PROJECTS:
Emporia State University

• “Accounting Scandals and Sarbanes-Oxley in Introductory Accounting” (Spring 2006)

• “Teaching Accounting Online” (Spring 2005)

• “International Accounting and the Community College” (Fall 2004)
SCHOLARLY REVIEWS:
Continuing Professional Education Course Reviews:
- American CPE “Making Money with Special Engagements” (2007)
- American CPE “Auditing Developments” (2006)
- AICPA “Auditing Accounts Receivable” (2006)
- AICPA “Audit Tools: Confirmation and Sampling” (2006)

Textbook Reviews:
- Financial and Managerial Accounting/Principles of Accounting by Horngren, Harrison & Oliver (2009)

Conference Paper Peer Reviews:
- Mountain Plains Management Conference Student Paper Track Chair (2011)
- Mountain Plains Management Conference (2010)
- Mountain Plains Management Conference Student Paper Track Chair and Accounting Track Peer Reviewer (2009)

Journal Article Peer Reviews:

COLLEGE COMMITTEES:
College-Wide:
- Tutorial Services Advisory Committee (Fall 2010-2012)
  - Invited to participate
- LMS Review Committee (Fall 2010)
  - Invited to participate
  - Evaluating learning management systems to replace WebCT
- CMU Assessment Committee (Spring 2008-Present)
  - Department representative
- CMU Tutorial Services Advisory Committee (Spring 2010-Present)
- CMU NSSE Committee (2009 & 2010)
  - Invited to participate
  - Evaluated CMU 2008 & 2008 results from National Survey of Student Engagement and assisted in providing recommendations to administration based on those results
- KCKCC (assessment) sub-committee for Higher Learning Commission’s North Central Association of Colleges and Schools accreditation (2005)
· Assisted in summarizing college-wide assessment activities for HLC report
· KCKCC committee to develop college-wide critical thinking assessment tools (2004)
· Departmental:
  · CMU Business Department Online Policies Committee (Fall 2010-Present)
    o Chair
    o Developing departmental policies for online courses
  · CMU Accounting Program Review Committee (Fall 2009-Present)
    o Wrote the assessment section of the report
    o Participated in editing and evaluating entire report
  · CMU Business Department Alternative Delivery Committee (2006-Present)
  · CMU Business Department Recruiting, Advising and Retention Committee (2007-2008)
  · KCKCC sub-committee for Association of Collegiate Business Schools and Programs accreditation (2004-2005)

COLLEGE SERVICE:
· Institution-wide Assessment Coordinator (Spring 2011- Present)
· Freshman Year Initiative Instructor (Fall 2011)
· CMU Accounting Club Advisor (2006-2011)
  o Oversaw and advised officers
  o Attended all meetings and events
  o Accompanied the members to Denver for two days each fall to meet professionals and tour accounting firms
· Oversaw Accounting Club booth and attended CMU’s Business Department’s Welcome Back Nights (2007-Present)
· Mentored colleague in development and teaching of ACCT 202 online for Summer 2010 delivery
· WileyPlus accounting faculty course administrator (2009-Present)
  o Set up all sections in WileyPlus each semester
  o Provide technical assistance to CMU accounting professors and students utilizing WileyPlus
· Greeted and directed participants at Entrepreneurship Day (April 2010)
· Prepared justification and presented proposed changes to the Accounting Program to the CMU Curriculum Committee (Fall 2009)
· Gave a brief (ad hoc) presentation on the CMU Accounting Program and our preparation for a 150 hour rule to a group of approximately 90 local CPAs at a continuing education course, “Colorado Board of Accountancy Statutes, Rules, and Regulations,” (Oct. 2009)
· Gave a brief welcome and introduction of the accounting program to the District 51 Business Advisory Board (Feb. 2009)
· Developed online section of ACCT 201 for Fall 2008 and subsequent delivery
· Served as an accounting coach/consultant for Entrepreneurship Day (April 2007 and 2008)
· Greeted students at Mesa Madness (February 2008)
· Served as a group mentor for BUGB 105, Freshman Business Seminar (Fall 2007)
  o Met with student groups throughout the semester
  o Available to freshman mentees for questions or issues throughout the semester
· Made presentations at local high schools regarding accounting as a career and the CMU accounting program
  o Fruita Monument HS (2007 and 2009)
  o Central HS (2008)
Grand Junction HS (2007)
- Assisted in proctoring final KCKCC college-wide assessment exams for graduating students (2005-2006)
- Developed an international accounting module for Accounting II course (2005)
- Founded a Business Advisory Board for the KCKCC Business Division and facilitated all meetings (2004-2006)

COMMUNITY SERVICE:
- Grand Junction Regional Airport Authority Audit Committee (2015-Present)
- Wingate Elementary PTA member and Secretary/Treasurer (2009 – 2011)
- Girl Scouts of Colorado – Chipeta Council Troop Leader (Fall 2010-present)
- Organized the Department’s Paper Goods and Personal Care Item Drive to benefit the Western Slope Food Bank of the Rockies (Fall 2007)
- Planning and organizing committee member for a local softball tournament to benefit the ALS Association (Spring 2007)
- KCKCC Relay for Life Participant (June 2004)
- ALS Walk to D’Feet Volunteer (September 2001)
- Kansas City Run for ALS (September 2000)
- Alzheimer’s Association Memory Walk (1999)
- Junior Achievement Business Basics Instructor (October 1996 and November 1992)

ADVISING:
- Advise approximately 50 CMU accounting students
  - Assist with planning schedules
  - Review program sheets for graduation
  - Actively review resumes for nearly all accounting students nearing graduation or seeking internships
  - Provide interview guidance and conduct mock interviews for accounting students
  - Provide guidance to prospective students on the accounting program
  - Provide guidance to individuals in the community to determine if they are eligible or how they may become eligible to sit for the CPA Exam in Colorado
- Advise at Freshman Orientation each semester (formally SOAR) (2006-Present)
- Gave presentation on the Accounting Program and as a career to BUGB 105, Freshman Business Seminar (Fall 2006, Fall 2007, Fall 2008, Fall 2009, Fall 2010)
- Gave a presentation on Effective Online Learning to BUGB 105, Freshman Business Seminar (Spring 2009)
- KCKCC: Served as official academic advisor for up to 60 accounting and business students (2003-2006)
- KCKCC: Advised new students during open enrollment (2003-2006)
- Served as a faculty mentor in the KCKCC Mentor Program (2005-2006)

HONORS & AWARDS:
- Grand Junction Chapter of Commerce Outstanding Educator (2008)
- Sprint Values Excellence Award (March 2000)
TECHNOLOGY PROFICIENCY:

- QuickBooks
- ACL (Auditing Software)
- Smart Classroom Technology
- WebCT
- Desire 2 Learn (D2L)
- Microsoft Office
Michael Philipp, CPA, CVA, CDFA, CMCA
2302 Knoll Circle,
Grand Junction, CO 81506

mphilipp@coloradomesauniversity.edu

Teaching Experience

Colorado Mesa University: from 2012 to 2016 (including summer) taught 11 sections CISB 101, 5 sections CISB 210, 2 sections ACCT392, and 5 sections ACCT201, 1 section ACCT202. Three sections (CISB101 and two CISB210) were taught online.

University of Central Arkansas taught an accounting lab while in Master of Accountancy program

Other Professional Experience

Self-employed as a CPA, CVA, and CDFA (2007 – present) – Grand Junction, CO

- Provide business valuation, accounting, tax, litigation support, and bookkeeping services to clients
- Report to business owners on financial performance, including cash-flow projections and what-if scenarios
- Provide revenue and cost reporting on a well-basis and lease-basis for an oil producing client
- Setup clients’ bookkeeping systems, including development of chart of accounts, revenue and billing process, setup of payroll, and provide training
- Propose and monitor budget performance for multiple commercial real estate owners associations
- Consulting for conservation easements, including facilitation of negotiations with Land Trusts and legal counsel on clients’ behalf, and tax planning and projections
- Facilitation of real estate development applications with local municipalities, including presentation to Planning Commission and City Council
- Development of mass appraisal tools for local real estate market to provide clients with fast turnaround of values for their properties using SPSS


- Accounting responsibilities for all electronic payments, including daily reconciliation of sales reports and cash receipts to cash office, monthly reconciliation of general ledger to sales reports, fee reports, chargeback reports, and cash receipts
- Ensured departmental SOX compliance through the implementation and monitoring of internal controls and improved documentation of internal controls
- Implemented various tools to simplify reconciliation at both a store and company level
- Worked with the Information Technology group to implement various reporting requirements, mainly relating to transaction fees


- Facilitated SEC reporting and external audit/review of financial statements
- Implemented FASB 123®
- Established a documentation system to support all information presented in 10-Q or 10-K filings, which greatly improved audit/review process
- Prepared budget performance reviews and forecasts
- Assisted with implementation of Business Intelligence (COGNOS) application for instantaneous management reporting
Ernst & Young LLP, Assurance and Advisory Business Services, Auditor (2004 to 2005) - Little Rock, AR & Rogers, AR

- Worked on audits for banks, manufacturers, and service providers
- Audited Wal-Mart Stores, Inc. with focus on revenue, electronic payment receivables, retirement plans (401K), and controls (SOX) related to cash, electronic payment receipts and inventory
- Performed Master Limited Partnership (MLP) audit for the Williams Companies (Tulsa, OK)

ALLTEL Information Services - Office for the CTO (Chief Technology Officer) (1998 to 2001) - Little Rock, AR

- Facilitated development and customization of banking software – mainly related to daily closing procedures and exception reporting for national banking institutions
- Assisted in development of Mainframe-based real-time lending system for Ford Motor Credit, with the emphasis on faster daily closing and enhanced reporting
- Implemented a Project Management Office in Sydney, Australia for company’s largest client

VOLVO Car Dealership in Germany: (1995 to 1998) - Kassel, Germany

- Performed daily accounting tasks, including revenue, billing, and payroll
- Reported company financial performance and cash flow projections to management
- Provided information related to loan covenants agreement to lenders
- Facilitated annual audit of company and tax return preparation with outside accountants

Internship


- Prepared tax returns
- Performed compilation work

Education History

University of Central Arkansas, Conway, Arkansas

Master of Accountancy, December 2003

University of Kassel, Kassel, Germany

Diplom-Oeconom, German equivalent of Master of Business Administration in Economics, October 1995 - Thesis Topic: Business Process Reengineering

Presentations

19th Annual Indian Land Consolidation Symposium in Tulsa, OK - October 28, 2009

Presented on the advantages and challenges of mass appraisals

The Effects of Divorce on Estate Planning - A Panel Discussion in Grand Junction, CO 8/19/2015 – Panel Member

Training / Continuing Professional Education (partial & classroom only)

- AICPA – Family Law Conference - 2013
- National Association of Certified Valuation Analysts – Current Update in Valuations - 2012
- National Association of Certified Valuation Analysts – Case Analysis in Person - 2012
• National Association of Certified Valuation Analysts – Business Valuation Fundamentals (one week class) – 2009
• Colorado Society of CPAs – Advanced Update for Compilation, Review, and Accounting Services – 2008
• Colorado Society of CPAs – Federal & State Tax Update – 2007
• Colorado Society of CPAs – Annual Update for Accountants and Auditors – 2007
• Colorado Society of CPAs – Colorado State Board of Accountancy Statutes, Rules, and Regulations – 2007
• Colorado Society of CPAs – Advanced Critical Issues for S-Corporations
• The SEC Institute – Implementing FASB 123(R) – 2006
• The SEC Institute – SEC Reporting Skills Workshop (2 day seminar) – 2005
• The SEC Institute – Form 10-K in Depth Workshop (3 day seminar) – 2005
• Cognos – Business Intelligence Software – (1 week) – 2005
• Ernst & Young, LLP – various audit related classes (2 ½ weeks) in 2004

Volunteer Activities

• Former Board Member – Grand Junction Symphony from 2008 to 2016; Treasurer from 11/2008 to 6/2012
• Former Director – Grand Junction Symphony Foundation from 2009 to 2016
• Treasurer – Dual Immersion School – PTA since 9/2014

Honors / Affiliations

• Member – American Institute of Certified Public Accountants (AICPA)
• Member – Colorado Society of Certified Public Accountants (COCPA)
• Member – National Association of Certified Valuation Analysts (NACVA)
• Member – Institute for Divorce Financial Analysts (IDFA)
• Member – Colorado West Estate Planning Council
• President of BETA ALPHA PSI (Theta Lambda Chapter), UCA Chapter, 2003
• Outstanding Masters of Accountancy Student University of Central Arkansas 2003
Glenn C. Fossett

Home Address
1619 W. Sherwood Drive
Grand Junction, Colorado  81501
970-245-8105

Business Address
1100 North Avenue,
Dominguez Hall 201L
Grand Junction, Colorado  81501
970-248-1727
cfossett@coloradomesa.edu

Certifications
Colorado CPA License # 13325 - 1991
Certified Internal Auditor #13006 – 1984
Certified Management Accountant  #16432 – 1995
Certified Fraud Examiner -1997
Certified In Financial Forensics #1252 – 2008
Chartered Global Management Accountant #110030155 – 2012

Education
Bachelor of Business Administration – University of Missouri – Kansas City, Missouri  1975
Master of Business Administration – Western State Colorado University  - 1989

<table>
<thead>
<tr>
<th>Courses Taught</th>
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<tbody>
<tr>
<td>ACCT 201, Financial Accounting,</td>
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<tr>
<td>ACCT 202, Managerial Accounting,</td>
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<tr>
<td>ACCT 321 Intermediate Accounting,</td>
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<tr>
<td>ACCT 322 Intermediate Accounting II,</td>
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<td>ACCT 331, Cost Accounting,</td>
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<tr>
<td>ACCT 401 Governmental Accounting,</td>
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<tr>
<td>ACCT 402, Advanced Accounting,</td>
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<td>ACCT 441 Individual Income Tax,</td>
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<tr>
<td>ACCT 442 Advanced Tax and Tax Research,</td>
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<tr>
<td>ACCR 460 CPA Review Course</td>
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<tr>
<td>ACCT 470 Fraud and Forensic Accounting</td>
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<tr>
<td>MBA 500 Managerial Accounting</td>
</tr>
<tr>
<td>Evidence of Continuous Improvement</td>
</tr>
</tbody>
</table>

Continuing Education for Certifications – 80 hours required every two years for CPA license
Various other certifications have their own requirements

“Crossing the Line” - Association of Certified Fraud Examiners  - Self Study  8/2003
ACFE - readings - Self Study  2/2003
Company Orientation - Rocky Mountain Health Plans  4/2003
Access Training - Powertrain  5/2003
Introduction to CPT Codes - NICTA  6/2003
Introduction to Insurance Fraud - NICTA  6/2003
Training Theory for Fraud Investigators - NICTA  6/2003
“Conducting Internal Investigations” - ACFE - Self Study  8/2003
“Professional Interviewing Techniques” - ACFE - Self Study  9/2003
“Beyond the Numbers” - ACFE - Self Study  10/2003
Course Preparation for Fraud Awareness Training and Presentation to RMHP Employees  1/2003 - 12/2003
“Advanced Forensic Techniques for Accountants” - AICPA - Self Study  10/2003
Colorado Ethics and Cr & R - Professional Education Services - Self Study  10/2003
AHM Examination - Academy of Healthcare Management - 1/2004
ACFE - readings - Self Study  5/2004
“Corporate Espionage” - ACFE - Self Study  5/2004
“Investment Cons” - ACFE - Self Study  5/2004
Excel 2000 Macros - Continuing Academics for Accountants - Self Study  7/2004
Association of Certified Fraud Examiners Annual Conference  7/2004
Faculty Symposium - Colorado Society of CPAs  10/2004
Institute of Management Accountants - Colloquium on Change in Education  Seminar 10/2004
Management 496 “Business Scandals” - Mesa State College Spring 2005
Institute of Management Accountants - Colloquium on Change in Education  Seminar 10/2006
Sociology 396 “White Collar Crime” - Mesa State College Spring 2007
West Virginia University Fraud and Forensic Accounting Educators Conference 5/2008
West Virginia University Fraud and Forensic Accounting Educators Conference 7/2009
ACFE Annual Conference 7/2009
ACFE Self Study - Mortgage Fraud 12/2010
ACFE Self Study - Securities Fraud 12/2010
ACFE Self Study - Internal Control for Fraud Prevention 12/2010
ACFE Self Study - Governmental Fraud 12/2010
ACFE Self Study - Practical Ethics - 12/2010
CSCPA - Governmental and Not for Profit 12/2010
CSCPA - Accounting for Income Taxes: Applying SFAS 109/FIN 48 - 5 hours
CSCPA - Self Study Ethics 12/2011
American Accounting Association - Annual Meeting 20 hrs - 8/2011
Faculty Development - Dr. Paul Gaston - 8 hours - January 2012
ACFE - Self Study - “Ethical Issues for Fraud Examiners” 2 hrs. 7/5/2012
CSCPA - Advanced Individual Income Tax Return Ideas - 8 hours
ACFE - Self Study - Case Studies in Occupational Fraud I 3 hrs 12/29/2012
ACFE - Self Study - Case Studies in Occupational Fraud II 3 hrs - 12/29/2012
ACFE - Self Study - UK Bribery Act - 6 hrs. 12/29/2012
ACFE - Self Study - "Working with Attorneys in Fraud Examinations" 3 hrs - 12/20/2012
ACFE - Annual Conference June 2013 42 hours Pre/Post/Regular Conference
CPE - Continuing Academics for Accountants - Colorado Ethics 4 hrs - 12/27/2013
CMU - Faculty Professional Development Workshops January 16/17, 2014 - 8 hrs
ACFE Self Study - "Common Ethical Lapses by CFEs" 2 hrs - 6/30/2014
ACFE - Self Study - "Preventing and Detecting Financial Institution Fraud" 4 hrs - 6/30/2014
ACFE - Self Study - "Conducting Effective Background Checks" - 5 hrs - 6/30/2014
ACFE - Self Study - "Conteract and Procurement Fraud" - 6 hrs. 7/16/2014
ACFE - Self Study - "Follow the Money: Tracing Concealed Assets" 5 hrs - 7/16/2014
ACFE - Self Study - "Fraud Against the Government Health Care Programs" 4 hrs - 7/16/2014
AICPA - Self Study - Forensic Accounting Certificate - 21.5 hours 1/2015
CMU - Campus in Service Gloria Rogers - i hr 1/2015
Attended the Daniels Initiative Training in Sante Fe, NM 5/2015
CMU Club Training - 1 hr.
ACFE - Self Study - Forensic Accounting 21 hrs 7/2015
CMU - Campus in Service - Campus Safety - 3/5 hrs 3/2015
COCPA - SEC - Webinar 12/2015 - 8 hrs
COCPA - Tax Updates - Webinar - 12/18/2015 - 8 hrs
Continuing Education "Ethics in Tax" - 4 hrs 12/2015

Innovative Materials/Activities
Created and instructed the first Fraud and Forensics Accounting class at CMU - used material accumulated from several years of research and the resources available from the ACFE
Created and taught first Managerial Accounting (ACCT 202) classes on-line
Supervision of Student Research/Project(s)
All Managerial Accounting (ACCT 202) students are required to prepare two Excel-computer based programs - the first one prepares the four basic accounting statements and the second one prepares 11 budgets for a selected company
All Governmental Accounting (ACCT 401) students prepare a computer -based set of financial statements for a selected governmental entity
All Governmental (ACCT 401) students research and answer a set of questions relating to a CAFR (Comprehensive Annual Financial Report) for a selected governmental entity
All Advanced Accounting (ACCT 402) students research and prepare a written report regarding selected accounting problems - they also prepare an Excel-based response to a selected question
All Individual Income Tax (ACCT 441) students research and prepare an answer to a selected question in the proper income tax memo format - they also prepare basic Income Tax Returns
All Advanced Tax and Tax Research (ACCT 442) students prepare answers to selected questions and participate in a Taxpayer Assistance Program (TAP) with the assistance of selected area CPAs

Scholarship Related to Discipline
Conference Presentation
Collaborated with Suzanne Lay and Dr. Geoffrey Gurka on a paper studying the potential correlation between personality traits and performance in accounting among first year accounting students. Presented at Mountain Plains Conference at Weber State - selected as Paper of the Year

Assisted Dr. Geoffrey Gurka on a paper regarding the input from local tax preparers on the positive characteristics of the Volunteer Income Tax Program,(now known as TAP - Taxpayer Assistance Program) which he presented at the Mountain Plains Conference at Weber State.
Scholarship Related to Pedagogy in Discipline

Researched and prepared paper for the Daniels Fund Initiative regarding ethics research, ethic study ethics requirements and ethics classes in the accounting field (2015)
Conducted ethics studies in all classes for the Fall of 2015. Required papers from students on their assessment of their own ethics inventory (96 papers)

Conference Presentation
Presented a topic for a paper at the Mountain Plains Conference in Boise State on teaching Intermediate Accounting at the Mountain Plains Conference in Boise, Idaho - fall 2009

Professional Memberships
Member of the American Institute of Certified Public Accountants - CPA and CFF
Member of the Institute of Internal Auditors
Member of the Institute of Management Accountants
Member of the Association of Certified Fraud Auditors
Member of the Colorado Society of Certified Public Accountants
Steve Norman (2006)

Education:
Ph.D. University of Nebraska-Lincoln Organizational Behavior/Leadership 2006
MBA University of Colorado-Colorado Springs Management Information Systems 1996
BS University of Colorado-Colorado Springs Business Finance 1989

Professional Experience
Administrative Positions
Manager – Oracle Corporation

Academic Positions
Associate Professor of Management, Assurance of Learning Chair – Colorado State University-Pueblo
Associate Professor of Business/Business Department Head - Colorado Mesa University

Teaching
Undergraduate
Organizational Behavior, Leadership, Human Resource Management, Principles of Management

Graduate
Organizational Behavior, Leadership, Organizational Theory

Intellectual Contributions:
Peer-Reviewed Journal Articles


Academic/Professional Meeting Proceedings and Presentations

Pitichat, T., Kea-Edwards, A., Middleton, E., Reichard, R., & Norman, S. Psychological capital for leader

Norman, S.M., Gardner, D.G., & Pierce, J.L. The mediating role of OBSE between leadership roles and
organizational commitment and job satisfaction. Paper presented at Academy of Management
International Conference, August, 2013.

Norman, S.M., May, D.R., Zhu, W., & Luthans, B. Developing moral resiliency in employees and organizations:
Toward a research-based intervention. Paper presented at the Western Academy of Management
spring 2012 Conference, La Jolla, CA.

Norman, S.M., Hughes, L.W., Larson, M.D., & Avey, J.B. The mediating role of media savvy in virtual leader-
follower relationships. Current paper in new stages presented at the Western Academy of
Management spring 2012 Conference, La Jolla, CA.

Norman, S.M. Psychological Capital and Trust in Virtual Work Environments. Current research presented at
National Decision Sciences Institute Main Conference. San Diego, CA; November 2010.

Hughes, L.W., Gardner, W.L., & Norman, S.M. Transparency, translucence or opacity? A field investigation of
the mediating role of positive emotions in trustful leader-follower relations. Paper presented at the

Norman, S.M., Larson, M. D., Hughes, L.W., & Avey, J.B. Leadership and employee psychological capital
congruence and employee job satisfaction, engagement, and organizational fit. Paper presented at the
annual meeting for the Midwest Academy of Management, Chicago, IL; October 2009.


**Competitive Research Awards Received**


**Textbook Chapters**


**Submissions and Working Papers**


Pitichat, T., Kea-Edwards, A., Middleton, E., Reichard, R., & Norman, S. Psychological capital for leader development: Antecedents and outcomes. Paper accepted at the ILA Conference to be presented in the fall of 2016. Will revise manuscript based on feedback and will then submit to a journal.

Norman, S.M. Entrepreneurs and organizational culture: Exploring the creation and maintenance of an authentic entrepreneurial climate based on innovation. Very early stage of development. No specific target journal at this time.

Norman, S.M., & Larson, M. Organizational ethics: The role of leaders and human resource managers in effective corporate governance. Early paper stages to include qualitative data collection.


Cases

Other Teaching Materials

Supervision of Student Research/Project(s)

External Presentations for Business Community

Norman, S.M. Corporate governance and the role of human resource professionals. Presented as one of three keynote speakers at the Spring 2007 conference of the Western Colorado Human Resource Association (WCHRA).

Active Service on a Board of Directors

Active Consulting Projects of Significant Duration

Professional Experience

Approximately 20 years of professional experience, both as an individual contributor and in various leadership roles, in various industries including finance, insurance, golf course maintenance and management, and technology.

Honors and Awards

2015 Dean’s Award for Excellence in Research, Hasan School of Business, Colorado State University-Pueblo

Service

Departmental

Chair, Assurance of Learning (AoL) Committee, Hasan School of Business, Colorado State University-Pueblo (passed re-accreditation Spring, 2014)
Member, Committee to help with organizational assessment and accreditation, campus-wide, Colorado State University
Member, Graduate Studies Committee, Colorado State University-Pueblo
Committee to examine classroom conduct, Colorado State University-Pueblo

University

Leading electronic course delivery and hybrid course development, Colorado State University-Pueblo
Helped develop new academic program emphasizing Human Resource Management, Mesa State College (now Colorado Mesa University - CMU)
Helped develop the Leadership Academy, Mesa State College (CMU)
Volunteered annually to help the VP of Academic Affairs with the new student orientations, Mesa State
College (CMU)
Served on several search committees, UNL, CSU-Pueblo, and Mesa State College (CMU).

Community

Profession

Editorial Board Member for *Journal of Leadership and Organizational Studies*.
Editorial Board Member for *Southern Business Review*.
Reviewer for the *Western Academy of Management Conference*, past and present.
Member, *Academy of Management*
Member of the *Western Academy of Management*
Member of the *Decision Sciences Institute*

Evidence of Continuous Improvement in Pedagogy

Attended The University of Colorado-Boulder’s COLTT (Colorado Learning and Teaching with Technology) Conference, 2014. Conference is aimed at enhancing strategies for teaching online courses. Frequently attend workshops and conference sessions as well as read articles aimed at improving teaching effectiveness and continuously improve courses based on information received.
Appendix I

Program Sheets
About This Major . . .

Accounting is the one degree with 360 degrees of possibilities. Every business needs accounting expertise, whether it’s a Wall Street law firm, a professional sports team, movie production company, or a rock band. With the proper accounting education your employment options are endless. The Public Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to pass the Certified Public Accounting CPA exam. Graduates of this program have a very high CPA exam pass rate and are heavily recruited by local and regional CPA firms. Most graduates will have job offers months before they graduate.

This program is designed to be the undergraduate component of the 3+2 accounting program which can earn the graduate a Bachelor of Science in Accounting and a Master of Business Administration (MBA) in five years. In order to meet Colorado CPA licensing requirements (150 hours), students will need to complete the 3+2 program. The Public Accounting concentration is the required pathway for the 3+2 program and, in conjunction with the 3+2 program, will provide the curriculum needed for CPA licensure.

For more information on what you can do with this major, go to [http://www.coloradomesa.edu/career/whatmajor.html](http://www.coloradomesa.edu/career/whatmajor.html).

All CMU baccalaureate graduates are expected to demonstrate proficiency in critical thinking, communication fluency, quantitative fluency, and specialized knowledge/applied learning. In addition to these campus-wide student learning outcomes, graduates of this major will be able to:

1. Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies. (Specialized Knowledge)
2. Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations. (Critical Thinking)
3. Communicate clearly, appropriately, and persuasively to the business audience, both orally and in writing, including individual presentations. (Communication Fluency)
4. Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative Fluency)
5. Effectively work as a team. (Applied Learning)

7. Produce professional business work products. (Applied Learning)
8. Practice principle-based ethics in decision making both personally and professionally. (Applied Learning)
9. Prepare and interpret financial information. (Specialized Knowledge)
DEGREE REQUIREMENTS:
- 120 semester hours total (Students must complete a minimum of 30 of the last 60 hours of credit at CMU, with at least 15 semester hours in major discipline courses numbered 300 or higher).
- 40 upper division credits (A minimum of 15 taken at the 300–400 course levels within the major at CMU).
- 2.00 cumulative GPA or higher in all CMU coursework.
- No grade less than C for all courses in the major.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- When filling out the program sheet a course can be used only once.
- A student must follow the CMU graduation requirements either from 1) the program sheet for the major in effect at the time the student officially declares a major; or 2) a program sheet for the major approved for a year subsequent to the year during which the student officially declares the major and is approved for the student by the department head. Because a program may have requirements specific to the degree, the student should check with the faculty advisor for additional criteria. It is the student’s responsibility to be aware of, and follow, all requirements for the degree being pursued. Any exceptions or substitutions must be approved by the student’s faculty advisor and Department Head.
- Essential Learning Capstone should be completed between 45 and 75 hours.
- See “Requirements for Undergraduate Degrees and Certificates” in the catalog for additional graduation information.

ESSENTIAL LEARNING REQUIREMENTS (31 semester hours)
See the current catalog for a list of courses that fulfill the requirements below. If a course is an Essential Learning option and a requirement for your major, you must use it to fulfill the major requirement and make a different selection for the Essential Learning requirement.

<table>
<thead>
<tr>
<th>Course No</th>
<th>Title</th>
<th>Sem hrs</th>
<th>Grade Term/Trns</th>
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<tbody>
<tr>
<td>ENGL 111</td>
<td>English Composition</td>
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</tr>
<tr>
<td>ENGL 112</td>
<td>English Composition</td>
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</tr>
</tbody>
</table>

Math (3 semester hours, must receive a grade of “C” or better, must be completed by the time the student has 60 semester hours.)

<table>
<thead>
<tr>
<th>Course No</th>
<th>Title</th>
<th>Sem hrs</th>
<th>Grade Term/Trns</th>
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</thead>
<tbody>
<tr>
<td>MATH 113</td>
<td>College Algebra</td>
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</table>

*3 credits apply to the Essential Learning requirements and 1 credit applies to elective credit

Humanities (3 semester hours)

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Social and Behavioral Sciences (6 semester hours)

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Natural Sciences (7 semester hours, one course must include a lab)

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History (3 semester hours)

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Fine Arts (3 semester hours)

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WELLNESS REQUIREMENT (2 semester hours)

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ESSENTIAL LEARNING CAPSTONE (4 semester hours)

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</table>

FOUNDATION COURSES (27 semester hours) These courses, plus Essential Learning English & Math requirements, must be completed within the student's first 60 hours.

<table>
<thead>
<tr>
<th>Course No</th>
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<th>Sem hrs</th>
<th>Grade Term/Trns</th>
</tr>
</thead>
</table>

ACCOUNTING – PUBLIC ACCOUNTING

Major Requirements (55 semester hours) Must pass all courses with a grade of “C” or higher. To continue in the program and eventually graduate as public accounting majors a student must earn, within no more than three attempts, at least a grade of “C” in the major requirements.

<table>
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<th>Course No</th>
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Accounting Core (31 semester hours)

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<th>Course No</th>
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Concentration Courses (24 semester hours)

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ELECTIVES (All college level courses appearing on your final transcript, not listed above that will bring your total semester hours to 120 hours.) (1 semester hour)

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<th>Sem hrs</th>
<th>Grade Term/Trns</th>
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*MATH 113 College Algebra 1
SUGGESTED COURSE SEQUENCING FOR A MAJOR IN PUBLIC ACCOUNTING
This is a recommended sequence of course work. Certain courses may have prerequisites or are only offered during the Fall or Spring semesters. It is the student’s responsibility to meet with the assigned advisor and check the 2 year course matrix on the Colorado Mesa website for course availability.

### FRESHMAN YEAR

<table>
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<tr>
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<th>Hours</th>
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<td>ESSL History</td>
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<td>ESSL Natural Science</td>
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<td>ESSL Fine Arts</td>
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<td>ESSL Humanities</td>
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<td>ESSL Social/Behavioral Science</td>
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### SOPHOMORE YEAR

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<td>MANG 201 Principles of Management</td>
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<td>ECON 201 Principles of Macroeconomics</td>
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<td>ESSL 290 Maverick Milestone</td>
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<td>STAT 241 Intro to Business Analysis</td>
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<td>OR CISB 241 Intro to Bus Analysis</td>
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### JUNIOR YEAR

<table>
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<th>Hours</th>
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<td>ACCT 331 Cost Accounting</td>
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<td>ACCT 392 Accounting Information Systems</td>
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<td>BUGB 351 Business Law I or</td>
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<td>BUGB 352 Business Law II</td>
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<tr>
<td>BUGB 349 Legal Environment of Business</td>
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<td>ESSL Natural Science with Lab</td>
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<td>FINA 301 Managerial Finance</td>
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<td>ACCT 350 Ethics for Accounting Prof</td>
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### SENIOR YEAR*

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<tr>
<td>ACCT 411 Auditing I</td>
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<td>ACCT 441 Individual Income Tax</td>
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<table>
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<td>ACCT 360 Professional Preparation I</td>
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<td>ACCT 402 Advanced Accounting</td>
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</tr>
<tr>
<td>ACCT 412 Auditing II</td>
<td>3</td>
</tr>
<tr>
<td>ACCT 442 Advanced Tax and Tax Research</td>
<td>5</td>
</tr>
<tr>
<td></td>
<td>12</td>
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</tbody>
</table>
*Recommended course sequence will be modified for students selected for the 3+2 program.

POLICIES:
1. Please see the catalog for a complete list of graduation requirements.
2. This program sheet must be submitted with your graduation planning sheet to your advisor during the **semester prior to the semester of graduation, no later than October 1 for spring graduates, no later than March 1 for fall graduates**. You must turn in your “Intent to Graduate” form to the Registrar’s Office by **September 15 if you plan to graduate the following May, and by February 15 if you plan to graduate the following December**.
3. Your advisor will sign and forward the Program Sheet and Graduation Planning Sheet to the Department Head for signature. Finally, the Department Head will submit the signed forms to the Registrar’s Office. (Students cannot handle the forms once the advisor signs.)
4. If your petition for graduation is denied, it will be your responsibility to reapply for graduation in a subsequent semester. Your “Intent to Graduate” does not automatically move to a later graduation date.
5. **NOTE**: During your senior year, you will be required to take a capstone exit assessment/project (e.g., Major Field Achievement Test).
About This Major . . .

Accounting is the one degree with 360 degrees of possibilities. Every business needs accounting expertise, whether it’s a Wall Street law firm, a professional sports team, movie production company, or a rock band. With the proper accounting education, your employment options are endless. This program is designed for undergraduate students who do not wish to pursue CPA certification. The General Accounting concentration provides students with basic business skills as well as the accounting knowledge needed to work in an accounting department in private industry or government.

For more information on what you can do with this major, go to http://www.coloradomesa.edu/career/whatmajor.html

All CMU baccalaureate graduates are expected to demonstrate proficiency in critical thinking, communication fluency, quantitative fluency, and specialized knowledge/applied learning. In addition to these campus-wide student learning outcomes, graduates of this major will be able to:

1. Integrate knowledge from multiple functional areas of business to solve business problems and to develop sound business strategies. (Specialized Knowledge)
2. Apply business knowledge and skills in appropriate business contexts and transfer knowledge and skills to new business situations. (Critical Thinking)
3. Communicate clearly, appropriately, and persuasively to the business audience, both orally and in writing, including individual presentations. (Communication Fluency)
4. Analyze business data critically, reason logically, and apply quantitative analysis methods correctly to develop appropriate business conclusions. (Quantitative Fluency)
5. Effectively work as a team. (Applied Learning)
7. Produce professional business work products. (Applied Learning)
8. Practice principle-based ethics in decision making both personally and professionally. (Applied Learning)
9. Prepare and interpret financial information. (Specialized Knowledge)
DEGREE REQUIREMENTS:

- 120 semester hours total (Students must complete a minimum of 30 of the last 60 hours of credit at CMU, with at least 15 semester hours in major discipline courses numbered 300 or higher).
- 40 upper division credits (A minimum of 15 taken at the 300-400 course levels within the major at CMU).
- 2.00 cumulative GPA or higher in all CMU coursework.
- No grade less than C for all courses in the major.
- Pre-collegiate courses (usually numbered below 100) cannot be used for graduation.
- When filling out the program sheet a course can be used only once.
- A student must follow the CMU graduation requirements either from 1) the program sheet for the major in effect at the time the student officially declares a major; or 2) a program sheet for the major approved for a year subsequent to the year during which the student officially declares the major and is approved for the student by the department head. Because a program may have requirements specific to the degree, the student should check with the faculty advisor for additional criteria. It is the student’s responsibility to be aware of, and follow, all requirements for the degree being pursued. Any exceptions or substitutions must be approved by the student’s faculty advisor and Department Head.
- Essential Learning Capstone should be completed between 45 and 75 hours.
- See “Requirements for Undergraduate Degrees and Certificates” in the catalog for additional graduation information.

ESSENTIAL LEARNING REQUIREMENTS (31 semester hours)

See the current catalog for a list of courses that fulfill the requirements below. If a course is an Essential Learning option and a requirement for your major, you must use it to fulfill the major requirement and make a different selection for the Essential Learning requirement.

<table>
<thead>
<tr>
<th>Course No</th>
<th>Title</th>
<th>Sem.hrs</th>
<th>Grade Term/Trns</th>
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<tbody>
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Course No Title Sem.hrs Grade Term/Trns

WELLNESS REQUIREMENT (2 semester hours)

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ESSENTIAL LEARNING CAPSTONE (4 semester hours)

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</table>

FOUNDATION COURSES (27 semester hours) These courses, plus Essential Learning English & Math requirements, must be completed within the student's first 60 hours.

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<th>Sem.hrs</th>
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<tbody>
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ACCOUNTING – GENERAL ACCOUNTING

Major Requirements (52 semester hours) Must pass all courses with a grade of “C” or higher. To continue in the program and eventually graduate as public accounting majors a student must earn, within no more than three attempts, at least a grade of “C” in the major requirements.

Accounting Core (31 semester hours)

<table>
<thead>
<tr>
<th>Course No</th>
<th>Title</th>
<th>Sem.hrs</th>
<th>Grade Term/Trns</th>
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Concentration Courses (21 semester hours)

Accounting courses (9 semester hours selected from the list on page 3.)

<table>
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<th>Grade Term/Trns</th>
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Business courses (12 semester hours selected from upper division courses with the prefix of BUGB, CISB, ECON, FINA, MANG, or MARK.)

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<th>Sem.hrs</th>
<th>Grade Term/Trns</th>
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ELECTIVES (All college level courses appearing on your final transcript, not listed above that will bring your total semester hours to 120 hours.) (4 semester hours)

* MATH 113 College Algebra 1
Concentration Courses - Accounting
- ACCT 311 Advanced Managerial (3)
- ACCT 350 Ethics for Accounting Prof (3)
- ACCT 393 Cooperative Education (3)
- ACCT 396 Topics (no more than 3 semester hours)
- ACCT 402 Advanced Accounting (3)
- ACCT 441 Individual Income Tax (4)
- ACCT 442 Advanced Tax & Tax Research (5)
- ACCT 493 Cooperative Education (3)

SUGGESTED COURSE SEQUENCING FOR A MAJOR IN GENERAL ACCOUNTING
This is a recommended sequence of course work. Certain courses may have prerequisites or are only offered during the Fall or Spring semesters. It is the student’s responsibility to meet with the assigned advisor and check the 2 year course matrix on the Colorado Mesa website for course availability.

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<td>MATH 113 College Algebra</td>
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**SOPHOMORE YEAR**

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<td>MANG 201 Principles of Management</td>
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<td>ECON 201 Principles of Macroeconomics</td>
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<td>STAT 241 Intro to Business Analysis</td>
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<td>OR CISB 241 Intro to Bus Analysis</td>
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**JUNIOR YEAR**

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<td>ACCT 360 Professional Preparation I</td>
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<td>ACCT 392 Accounting Information Systems</td>
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<td>ESSL Natural Science with Lab</td>
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<td>MARK 231 Principles of Marketing</td>
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**SENIOR YEAR**

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<td>MANG 410 Effective Workplace Communication</td>
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POLICIES:
6. Please see the catalog for a complete list of graduation requirements.
7. This program sheet must be submitted with your graduation planning sheet to your advisor during the semester prior to the semester of graduation, no later than October 1 for spring graduates, no later than March 1 for fall graduates. You must turn in your “Intent to Graduate” form to the Registrar’s Office by September 15 if you plan to graduate the following May, and by February 15 if you plan to graduate the following December.
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10. NOTE: During your senior year, you will be required to take a capstone exit assessment/project (e.g., Major Field Achievement Test).
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April 11, 2017

Dear President Foster,

It was an honor and privilege to come and visit your great university on March 13, 2017. I was extremely impressed with the campus, its beautiful buildings and magnificent feel as I visited. Thank you for your great hospitality and warm greeting.

As part of my visit, I was fascinated with not only the physical features that your campus brings, but the intangible impressions I had as I visited with your faculty, administration, staff and students. I definitely could tell of your overall commitment to student success and that you have created an academic environment where students are provided opportunities and motivation to be successful.

I have included a copy of the Accounting Program Review that I completed on April 11, 2017. This report takes into consideration the multiple years of program reports provided to me, but especially the self-study from 2010-2015. I only reference previous program reports as a reflection of your commitment for continual improvement.

I am happy to report that I find your accounting program in good condition, maximizing on current opportunities and developing other opportunities for increased enrollment and stronger academic accomplishment. There are several opportunities for improvement I discovered. My findings consider the many stakeholders that I visited with that day, the self-study report and other information obtained from research that is relevant to accounting disciplines.

Once again, thank you for the opportunity to serve your wonderful institution. Should you have any questions or concerns, please contact me at (435) 879-4336 or by email at nstaheli@dixie.edu.

Sincerely,

Nate L. Staheli, PhD, CPA
Accounting Department Chair
Purpose

The purpose of this External Review Report is to provide independent review and evidence of the accounting program’s contribution to the stated mission and vision of Colorado Mesa University. In addition, the report will evaluate the program’s contribution to its stated learning objectives and provide a summary of my observations. The report will give detailed analysis of the program review element from my perspective and include strengths, weaknesses, opportunities and threats related to each program review element and the program as a whole.

Scope

The scope of my review will be based on the following:

1- Evaluation and review of historical and current program assessments provided to me in the 2010-2011 Program Review and the 2010-2015 Program Review self-study;

2- Review of University Website, including assessment and accounting program features;

3- My experience as Department Chair of Accounting Program at my institution;
4- Observations from my site visit that included interviews with:

   a. Tim Foster, President Colorado Mesa University,
   b. Cynthia Pemberton, Vice President for Academic Affairs,
   c. Kurt Haas, Assistant Vice President for Academic Affairs,
   d. Steve Norman, Head of the Department of Business,
   e. Jeremy Brown, Vice President for Information Technology,
   f. Sylvia Rael, Director of Tomlinson Library,
   g. Bette Schans, Director of Assessment,
   h. Faculty Members,
   i. Employers,
   j. Former Students,
   k. Current Students;

5- My participation at national and regional accounting conferences and workshops;

6- Recommendations about undergraduate and graduate accounting education, employment trends and skills needed in the work force as stated by the American Institute of Certified Public Accountants (AICPA).

Analysis of Program Review Elements

Each program review element was considered as it related to the accounting program. Information was obtained for each element from the self-study report provided to me. In addition, the interviews and observations from my site visit were valuable pieces of evidence that I used to formulate my opinions. The following will give detailed evaluation of each program review element.
Review Element #1:  The program’s self-study is a realistic and accurate appraisal of the program.

The review of the 2010-2011 program review and 2010-2015 self-study report displays remarkably a realistic and accurate appraisal of the program. The self-study identifies areas of strength and weakness that should be considered as the program moves forward. The honest insight and analysis of those who prepared the report is evidence of the integrity in the faculty and program. This self-study shows a commitment to continuous improvement.

Review Element #2:  The program’s mission and its contributions are consistent with the institution's role and mission and its strategic goals.

As noted in the self-study and reflected on the institutional website, CMU’s Institutional Mission Statement states: “Committed to a personal approach, Colorado Mesa University is a dynamic learning environment that offers abundant opportunities for students and the larger community to grow intellectually, professionally, and personally. By celebrating exceptional teaching, academic excellence, scholarly and creative activities, and by encouraging diversity, critical thinking and social responsibility, CMU advances the common good of Colorado and beyond.”

After review of the mission statement of the accounting program I suggest that the mission and contribution be modified to include greater diversity in the academic opportunities provided within the CMU accounting program. I am specifically

1http://www.coloradomesa.edu/about/values.html
referencing “abundant opportunities” in the University mission statement. The current program mission statement is narrow.

I do not provide specific language here for a modification, but the mission statement could include a reference to professional and applied learning that can be implemented in both industry and public accounting, thus giving strength to the “abundant opportunities” the institution champions. I believe this widening of the mission statement will provide encouragement of future students to enroll, as well as motivation for the program to go beyond its current and primary focus of CPA preparation. The current emphasis in curriculum and design should not be discounted, however reaching out to new opportunities must be considered.

**Review Element #3: The program’s goals are being met.**

Upon reading the self-study and review of the program information, I realized the great pride and commitment regarding the pass rates of the students taking the Uniform CPA exam. In addition, the placement of students with CPA firms and other accounting positions was noted. These are great accomplishments for the program and university and definitely something that was discussed by faculty and students with enthusiasm. I could not, however, find these listed as specific goals. I would suggest that this goal along with others be clearly articulated and measured.

The student learning outcomes are a form of goals and their strengths and weaknesses will be addressed later. However, I would suggest that these are not your only source of goals. Additional goals related to growth and performance of the program should be
established. For example, goals related to enrollment growth and job placement should be included in the overall strategic plans of the program. I would also suggest that goals related to faculty recruitment, scholarly work and community engagement also be considered.

*Review Element #4: The curriculum is appropriate to the breadth, depth, and level of the discipline.*

A detailed review of the curriculum found it to be impressive. It is evident from my review and interviews with faculty, administration and students, along with the success of students in passing the Uniform CPA exam that the students are well prepared in the classroom. The curriculum is very specific and tailored toward the CPA exam. A commitment to the curriculum has yielded direct results and the faculty should be congratulated for their work in this area.

Discussing the curriculum with current faculty at CMU and other faculty in various accounting programs, many of the undergraduate courses offered are equivalent to many graduate level courses. This is possibly a product of the 3+2 approach. This approach is unique and demanding, but very worthwhile to those students who are pursuing a career in public accounting. As mentioned previously, the pass rate of students taking the CPA exam has been consistently over 70%.
Review Element #5: *The curriculum is current, follows best practices, and/or adheres to the professional standards of the discipline.*

As noted above, a tremendous result of the curriculum is the pass-rates of the CPA exam. The AICPA Core Competency Framework\(^2\) suggests a slight paradigm shift from content-driven curriculum to a skills-based curriculum. This is not to suggest that a total rework of the curriculum is necessary but including skill-based curriculum into classes would add to the current value of the program.

Interviews with several faculty identified that work is done in the skills-based curriculum. For example, Quickbooks in Accounting Information Systems class, private audit simulations in Audit Class, and the Tax Assistance Program (TAP) which provides free tax services to the community. These are all great examples of applied learning activities that add to the value of the accounting education. Additional opportunities, such as practicums and internships should be considered.

Other areas of skills could be integrated into the coursework. A discussion with former student and current employer identified an example of a specific skill set that was missing from current graduate’s portfolio. This individual requested that accounting students be taught how to “10-Key” more efficiently. This skill may seem trivial and not be a make or break proposition, but could be a feature that could be implemented with little or no effort and add needed skills to the student.

\(^2\) [https://www.aicpa.org/InterestAreas/AccountingEducation/Resources/DownloadableDocuments/Mapping_of_CCF_to_CPA_Exam_Skills_forAEC.pdf](https://www.aicpa.org/InterestAreas/AccountingEducation/Resources/DownloadableDocuments/Mapping_of_CCF_to_CPA_Exam_Skills_forAEC.pdf)
Several requests from current and former students were made for a more flexible class schedule. It appears that the current class schedules make it difficult for students to obtain part-time employment while going to class. A possible solution to this request would be to offer internships as a way to combine academic credit, practical experience and employment.

The first priority of students should be to complete their education, and many of your students I visited with have a deep commitment and conviction for your program. Indeed there are some students that may benefit from working while going to school. Financially this may be important for some, for others “applying” their current education may be a method of retained learning. I would suggest looking into multiple offerings and a schedule that would allow students to work and or be more flexible in their personal schedules.

Review Element #6:  Student demand/enrollment is at an expected level in the context of the institution and program’s role and mission.

I was tremendously impressed with the students I interviewed. They were a sample of recent graduates and current student planning on graduating. All were extremely positive with their academic experience and the education they received. Most of the students had great jobs and were very appreciative of the accounting faculty. It is my belief that more students need to be a part of this great education. Working with other disciplines, (i.e. criminal justice) may be a way to create cross-discipline education that will be beneficial to graduation and encourage more enrollment.
A review of the data provided for graduation from the accounting program provides good results. In 2004 there were 17 graduates. During the next 12 years, the graduate count averaged 22.5 per year with a high of 35 in 2015. Although this trend is upward and relatively consistent, with the current climate of accounting hires in the United States, this number could possibly climb more rapidly.  

Several factors may shed insight into an invisible restraint on increased enrollment. These factors may include but are not limited to, (1) A continued emphasis on CPA examination pass rates and placement at CPA firms may be too narrow for future students and discourage them from enrolling, (2) Limited resources of faculty and inability to offer multiple offerings at different times for a more flexible work/school relationship, (3) Lack of marketing and emphasis of general accounting major within the accounting program, and (4) Obtainment of full accreditation by AACSB.

Review Element #7: The program's teaching-learning environment fosters success of the program's students.

A tremendous bright spot of the accounting program was the teaching-learning environment within the program. There is a commitment from administration, dean and faculty toward student success. Many of the students and employers emphatically praised the work of the faculty at CMU. Their commitment to student learning, availability and compassion for students were noted over and over.

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Students made note of the office hours of the faculty and that they were often allowed to study and review in the office of several professors. The relevancy of faculty in the accounting discipline were noted by students as well. A specific word of gratitude was offered regarding the work of faculty to connect their university to the larger firms on the other side of the slope.

As a reviewer, I was impressed with the individual conversation that I had with faculty. They were interested in the student as a person and were committed to developing the whole-person. I know that the students have an environment where they are cared for and nurtured.

Additional comments by the students included the following:

“We were treated as equals, more than just students!”

“The reality of the profession is taught well”

“I really enjoyed the mock interviews and the interaction in the Accounting Club”

Review Element #8: Program faculty members are appropriately credentialed.

A concern from an accreditation standpoint would be the credentials of the accounting faculty. There are currently five (5) faculty members listed for the program. Only one of the faculty members as a terminal degree in accounting. It is noted, that another faculty member (Suzanne Lay) is currently in progress of obtaining the terminal degree.
Although engaging and productive education is not entirely dependent on terminal degrees, it is an important source of research, interaction and collaboration within the academic community. I would suggest a commitment to recruitment of additional terminally degreed faculty. This would be important not just for stability of the program but for future growth.

In addition to recruitment of terminally degreed faculty, it is my opinion that professionally qualified faculty will also serve a great purpose within the program. As the program grows to increase additional offerings to meet the needs of students request, proper planning and assignment will allow a good mix of academically qualified and professionally qualified faculty. I would suggest that the program complete a projection of anticipated faculty hires for the next 10 years. This should include faculty with each type of qualifications.

*Review Element #9: Program faculty members actively contribute to scholarship, service and advising.*

After interviewing several faculty and students, it became evident that they were tired and working very hard. I do not wish to portray a picture of shirking responsibilities and lack of quality teaching. On the contrary, the faculty are involved in many aspects of student improvement and shouldering a tremendous load. I was impressed with the comments of the students regarding accessibility of faculty members and their interest in faculty.

It was discovered that the faculty play an important role in the assessment of the various programs in the business school. I believe the accounting program is vital to the success
of other programs within the school. However, it is noted that this cannot be at the cost of the current program. Continued emphasis on individual programs are critical to the overall success of the school and the university.

The students and employers interviewed were very positive with the accessibility of the faculty. They were complimentary of the advising that they had given them regarding academic, professional and life demands. The mentoring that is taking place formally and informally is a great value to the accounting program. In addition, the students spoke of the relevance the accounting faculty are in the accounting community. Their contributions to scholarship and the accounting society were noted by many.

Review Element #10: Campus facilities meet the program’s needs.

I was given a tour of the CMU campus and its facilities by Suzanne Lay. We were able to tour athletic, housing, administrative, food services, and the business building. All were current and had relevant features that allow students to feel safe, protected and confident in their academic pursuits. The facilities at CMU are impressive and of great worth to the students, faculty and staff at the University. It was evident of the commitment to campus by administration. In addition, I was impressed with the classrooms and offices that were conducive to a productive education.

My tour was limited to time, but during this time of formal tour and my informal perusal of facilities, I was not able to locate an area where accounting students were able to gather informally to collaborate and exchange ideas. It is only my opinion but these types of informal gathering places will foster a unique exchange of ideas and experiences.
Identifying a location within the School of Business (Note: there may already be one) would be advantageous to helping engage students in critical thinking in a contemporary business environment as noted in the mission statement.

*Review Element #11: Equipment meets the program’s needs.*

I had the opportunity to visit with the Vice President of Information Technology, Jeremy Brown, regarding the status of equipment in the program. In addition, I visited several classrooms. It appears that the equipment is current and up to date. It is noted that there are several computer classrooms that are available for instruction of classes requiring computers. The accounting program in particular does not require specialized physical facilities, but the program should consider a requirement for accounting majors to be required to have laptops available for coursework. There is often skill-based software and other applications that can and should be accessed by students in the accounting education. This would give students real-world and real-time application as they enter the workforce and are often using these types of devices there. I acknowledge this might be cost prohibitive for many students, but a possible assistance for students may be considered in this area.

*Review Element #12: Instructional technology meets the program’s needs.*

Instructional technology is appropriate for the accounting program. The rooms observed included smart boards and instructor stations with projection. The Vice President of Information Technology, Jeremy Brown, confirmed the commitment to instructional
technology. He indicated that effective and efficient communication with the faculty have ensured that instructional technology is up to date and in good working order.

Review Element #13: Current library resources meet the program’s needs.

Reviewing the library assessment included in the self-study and discussion with the library administration was very insightful. The library resources are very adequate with the exception of a practical accounting resource. As noted in the self-study, the program would stand to benefit from having access to PPC’s Choice Audit and Accounting Library. This library will provide the students with real world materials that are used in most National and Regional Accounting firms.

It was also determined that the accounting students do not always efficiently use the resources in the library. The discipline tends to be more application based and research type references are not always needed to complete the degree. A review of the library resources that are used by the accounting students would be beneficial at this time. It is the opinion of the reviewer that a reduction of certain library materials could make way for more appropriate library materials and thus balance the cost-benefit of such libraries.

Review Element #14: Student learning outcomes are appropriate to the discipline, clearly stated, measurable, and assessed.

The self-study report and interviews conducted with Administration and Faculty members, identified weaknesses in the learning outcomes established by the program. It is the opinion of the reviewer, that the eight (8) learning outcomes are too many and too
vague. Several of the outcomes can be combined or otherwise omitted from future learning outcomes.

A review of the AICPA Core Competency Framework⁴ may be used to help rework the learning outcomes for the accounting program. These Core Competencies support a paradigm shift from content driven to a skills-based curriculum. It would identify core functional, personal and broad-business-perspective competencies. Although all of the outcomes need not be changed, a mapping and purpose for the outcomes linked to the AICPA Core Competencies would strengthen the program and measurement outcomes.

Review Element #15: Program faculty members are involved in on-going assessment efforts.

It is evident that the program faculty members are involved in on-going assessment efforts. These faculty members have made great contribution to the business education, at the expense of some areas in the accounting program. It is suggested that the accounting faculty spend more specific time on assessment and learning outcomes in their area. This is not intended to create separation from the business education, but to create focus on accounting curriculum, learning outcomes and assessment. The tremendous positive contribution of Suzanne Lay at the University level should also be noted.

⁴ https://www.aicpa.org/InterestAreas/AccountingEducation/Resources/DownloadableDocuments/Mapping_of_CCF_to_CPA_Exam_Skills_forAEC.pdf
Review Element #16: Program faculty members analyze student learning outcome data and program effectiveness to foster continuous improvement.

As noted in the self-study and discovered through interviews, the accounting faculty are involved in analyzing student learning outcome data and program effectiveness. However, it is noted that there are several learning outcomes that were either not measured or measured poorly. The self-study reports that there are too many learning outcomes. As a reviewer, I concur with this analysis.

Review Element #17: The program’s articulation of its strengths and challenges is accurate/ appropriate and integral to its future planning.

The future program plan documented in the self-study was found to be accurate and complete. It clearly articulates the strengths and challenges facing the program in the future. A continued emphasis on the strengths of the program is obvious.

There are tremendous opportunities available to the program. Many of these opportunities and challenges will be addressed through mutual cooperation of administration and faculty. A large concern addressed in the self-study centered on the recruitment of qualified faculty. As noted in my review, I believe this is important, but utilizing professionally qualified faculty effectively will enhance the relevance and applied learning aspect of the curriculum. When considering multiple offerings and more convenient class schedules, this could be part of the solution.

The trends in accounting job growth are tremendous and should not decline in the foreseeable future. As noted in the self-study, the rate of growth will be faster than
average and should be at a rate of 11%. With the explosion of “big data” and forensic accounting needs, there are ample opportunities for work and placement of accounting graduates. Recent record hiring levels are expected to continue. In a 2015 AICPA Trends report, 91 percent of firms reported that they expect to hire at the same or increased level the following years. CMU accounting program should seize the opportunity to capture future students and prepare them for a successful career in diverse areas of accounting.

**Summary and Conclusion**

This external program review yielded many results. Specifically, the accounting program and faculty involved are of great worth. The commitment to student success, hard work and determination was evident time and time again. I commend the faculty, staff, administration and students for their accomplishments. I recommend that continued emphasis be placed on the core values that have been established over the years. The accounting education that leads to passing the CPA exam and ultimately working with public accounting firms should not be set aside. This is a great source of pride and should be marketed as such.

Throughout the review, I notice several program review elements that should be considered for improvement. These are based on my perspective, research and analysis. They are not intended to be all inclusive and criticize the program as a whole but to give ideas for collaboration and growth. Please consider my recommendations as suggestions.

and determine if they are appropriate for the direction you set forth. Should you have questions or concerns, please feel free to contact me.

Overall, I feel very confident in the accounting education provided at CMU. It was evident from the program review report and self-study. In addition, the overwhelming feeling of satisfaction and pride from the graduating students and employers was the best evidence of a successful program. I wish to congratulate you on your commitment to students and their overall education.
Appendix A. Executive Summary of External Reviewer’s Observations

<table>
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<tr>
<th>Program Review Element</th>
<th>Check the appropriate selection</th>
<th>Provide explanation if not agree with element and/or why unable to evaluate</th>
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<tr>
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</tr>
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<tr>
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<td>Agree (X)</td>
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<tr>
<td>Campus facilities meet the program’s needs.</td>
<td>Agree (X)</td>
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