

## **Department of Accounting Program Review Report**

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### **Introduction**

Thanks for the opportunity to review the Department of Accounting at BYUH. We enjoyed our time meeting with University students, faculty, staff, and administration. We recognize that a two-day visit does not make us experts on the department and programs. Accordingly, we may have missed the mark with some of our comments. We hope that some of the ideas in the report will be helpful as you move forward in fulfillment of the University's mission. Thanks for your kindness and hospitality during our visit and for the opportunity to study the Department of Accounting!

### **Status of the Department**

The Department of Accounting is currently doing an excellent job of educating students from diverse backgrounds. The curriculum is solid and up to date. The faculty work very hard to ensure that students receive a high quality education that prepares them for careers in accounting and/or graduate school. Each faculty member is dedicated to the mission of BYUH as evidenced by their hard work and willingness to do whatever is necessary to improve the program and help students gain career opportunities. Faculty members have demonstrated a willingness to "go the extra mile" by teaching a high course load (12 courses per year), high number of course preparations (up to 6 per year), developing new courses, teaching overload courses, developing a comprehensive assessment process, assuming administrative responsibilities, advising students, improving contact with alumni, and helping students find employment.

Challenges are developing for the Department of Accounting due to several factors. The number of students in the department is increasing and continued growth is expected as University enrollments increase in the future. This year, the department is on schedule to have a record number of graduates (68). The department has a big challenge to achieve its ambitious goals. Making progress on goals, particularly in the target area, is a challenge due to the small size of the faculty and their heavy work load. The department is currently managing to operate with only 4 full-time faculty members. The department is currently understaffed.

The department has recently been approved to hire an additional faculty member which will be a tremendous help to meet operational needs. It is extremely important that the department be successful in hiring a new faculty member for the coming academic year.

### **Strengths of the Department**

*Dedicated faculty.* By far, the biggest strength of the department is the faculty. The performance of the faculty is inspiring! They work very hard and do a great job for their students.

*Good alumni.* The program has produced many dedicated alumni who appear to be very grateful for the quality education they received at BYUH. The alumni seem willing to share their positive experiences with others and participate in helping new graduates find good jobs.

*Expectations are high.* The standards set for students are high. BYUH uses grading criteria for the introductory course that are more stringent than the one used at the Provo campus (exams are weighted more heavily). Students must earn a B- or better in the introductory courses to enter the accounting major. Upper division accounting courses are rigorous.

*Small class sizes.* In spite of the increasing number of majors, class sizes have remained small.

*Refocusing on alumni.* Recent efforts have been made to increase contact with alumni. These efforts are just beginning to develop a better alumni network. Much work remains to establish the kind of network necessary to increase the number of student internships and improve job placement.

*Great connections with students.* It is clear that students value their opportunity to connect with faculty. Classes are small enough to make these important connections possible. Students are from cultures that require a high level of faculty involvement. Faculty work hard to meet student needs.

*International Financial Reporting class.* The upper-division IFRS course is one of the first in the nation (if not the first) to address the changes currently taking place in accounting. In addition, students indicated that IFRS topics were also integrated into the intermediate accounting courses.

*Focus on Technology.* The faculty have integrated various technologies into the curriculum. Courses incorporate the use of important technologies such as Excel, Audit Command Language (ACL), SAP (highly sought after in Asia) and SAP certification, Microsoft Office, video creation tutorials with ScreenCastOmatic.

*Administration is sympathetic to high workloads.* The administration recognizes that accounting faculty is working very hard. They have responded by getting approval for a new full-time faculty member.

### **Weaknesses of the Department**

Job placement has recently declined to 52%.

High teaching loads. The current level of overload teaching may not be sustainable.

Due to high teaching loads and other responsibilities, there is little incremental opportunity to make contacts with target area. Alumni contacts have not been strongly pursued until recently. The recent efforts are excellent and have great potential.

There is no advisory council made of alumni giving advice for specific target countries.

There is little outside recruitment from companies looking for graduates because of small program size as well as varied countries of origin making it difficult for companies to justify visiting.

Communication/writing skills of some students are low perhaps due to second language issues. This is probably true of most/all departments.

Computer lab resources are not sufficient. The resources that are available are good, but an additional room is needed.

### **Evaluation of the Program's Outcomes-Based Assessment Plan**

The Department of Accounting has an ambitious outcomes-based assessment plan seeking to achieve ten learning outcomes. They have a good culture of assessment and are trying to measure each of these ten learning outcomes each year, even though the University only requires two or three to be measured each year. Also, the department has shown a willingness to make changes to help graduates as evidenced from emails to alumni which has resulted in improved classes, especially the Excel classes. As a result of this ambitious goal the department is not able to always get all the measurements that they would like on each measure every year. In general, in our evaluation we feel that the department could better assess these learning outcomes if a more thorough examination was done less frequently. Some of the suggestions we have regarding assessment are the following:

- Stagger the assessment of the ten learning outcomes to better examine each of them. By not trying to do too much in any one year, better attention can be paid to getting more and complete assessment of those outcomes assessed each year.
- Specific to the learning outcome dealing with ethics and standards in accounting careers we suggest that the department use an ethics survey that would assess moral reasoning. Attention should be paid to the ethics standards developed by IFAC and the International Accounting Education Standards Board (IAESB). Several methods and surveys are available for these ethics/moral reasoning measures.
- Improve the measurement and means of assessment related to oral and written communication in English. This is a particularly critical area for many BYUH students whose first language is not English.

The department is to be commended on their implementation of IFRS into the curriculum through the development of a specific course. A suggestion would be to include other international accounting standards related to audit, education, certification, etc., and to provide a way of assessing students' comprehension in these areas.

## **Recommendations**

Recommendations are divided into two categories--Departmental Recommendations and Institutional Recommendations. We use the following numbering scheme:

- 1- Recommendations that do not require policy changes or budget
- 2- Recommendations that require policy change
- 3- Recommendations that require budget

The corresponding number is listed at the end of each recommendation in brackets.

### **Departmental Recommendations**

- Consider ways to create time for faculty members
  - Teach one or more courses in larger section format (get creative with TAs to provide supplemental help for students).[1]
  - Combine summer study abroad, internships, and alumni contact in target areas. This can help achieve departmental objectives, contribute to faculty teaching load and provide some relief from the routine for participating faculty. [1 or 3 depending on structure]
  - Carefully watch the number and proliferation of new courses being offered. [1]
  - Look for ways to streamline assessment. [1]

- Consider ways of helping students have greater vision for their career. The students we met seemed overly focused on their first job and not an entire career. This may not be a fair suggestion since we only met with students for about an hour and our time with them may not be representative of their actual career aspirations. [1 or 3 depending on structure]
- Continue to make efforts to reach out to alumni and involve them in recruiting and curriculum assessment. This could involve creating an advisory council. [1]
- Move ahead with more internship opportunities for students, especially in the target areas. [3]
- Consider an IFRS certification (consider working with ACCA). Your curriculum in this area is excellent. Maybe there's a way to provide an additional benefit to students. [3]
- Consider the possibility of achieving international accreditation that may appeal better to the target area (international audience). [3]

### **Institutional Recommendations**

- Consider the possibility of offering a MAcc to satisfy the 150 credit hour requirements in all 50 states. A graduate level program with a more market based differential tuition could possibly be close to cost neutral. [2,3]
- If offering your own MAcc is not feasible, pursue relationships with other universities (including international universities) to help students achieve the 150-hour requirement and professional certification.
- Increase the size of the faculty. The faculty is undersized. Even with the approval for a new hire, the faculty will still have heavy workloads that will make it difficult for them to move forward on important key objectives without significant risk of burnout. It will be important to carefully manage faculty resources as planned growth occurs. [3]
- More computing labs are needed as more classes are now sharing the labs which used to be dedicated to accounting software classes, etc. [3]
- Find immediate solutions to eliminate overloads. The need for overloads in recent years suggests that faculty resources are not sufficient. Finding adjuncts is costly and time consuming for administrators. Full time faculty resources are needed. [3]
- Take great care to be advocates for the business faculty and administration. They are dedicated and are not likely to self-advocate. It is especially important that their teaching loads, salary, and benefits be fair. While we recognize that there is an element of sacrifice when working for an institution such as BYUH, salaries should take into consideration differential market conditions for accounting and business faculty. Teaching loads should be balanced across the university. We recognize that we do not have enough information

to determine that appropriate advocacy is not already happening. We see this as a risk because of the unselfish demeanor of the accounting faculty and administration. [3]