

School of Accounting | AACSB Tables

AACSB TABLE A2-1: Intellectual Contributions of the Accounting Academic Unit

AACSB TABLE 8-1 INTELLECTUAL CONTRIBUTIONS

Date Range: Winter 2016 - Fall 2020

Part A: Five-Year Summary of Intellectual Contributions

Aggregate and summarize data by discipline.	Portfolio of Intellectual Contributions				Types of Intellectual Contributions				Percentages of Faculty Producing ICs	
	Basic or Discovery Scholarship	Applied or Integration/ Application Scholarship	Teaching and Learning Scholarship	Total	Peer-reviewed journal articles	Additional peer- or editorial-reviewed intellectual contributions	All other intellectual contributions	Total	Percent of Participating Faculty Producing ICs	Percent of total Full Time Equivalent (FTE) faculty producing ICs
Accounting	28.33	37	47.17	112.5	24.5	48.5	39.5	112.5	89.50%	86.30%

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

Provide a description of how the portfolio of intellectual contributions by faculty and by units within the school, where appropriate, align with mission, strategies, and expected outcomes.

SOA's mission suggests the portfolio of Accounting intellectual contributions should typically consist of more pedagogical and applied scholarship as compared to basic or discovery scholarship. SOA strives to be thought leaders primarily with respect to educating accounting students. The portfolio during the current review period is made up of 42% pedagogical, 33% applied, and 25% basic, which is appropriately aligned with SOA's mission, strategies, and expected outcomes.

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

Identify the qualitative and quantitative measures of quality used by the school and apply these measures to analyze and evaluate the portfolio of intellectual contributions.

Seidman ranks journals according to a list that was created and is maintained by a Seidman committee with representation from all Seidman units. This list was created based on review of several other lists (including the Australian Business Dean's Council list) that are considered to be best practice lists among accredited business schools. As in other lists, the higher a journal is ranked, the greater the quality and potential impact of the research. Predatory journals as identified by Cabell's predatory journal list are kept off the Seidman list, with no credit given for publishing in those journals. Typically, SOA expects faculty to target their research toward A and B journals, and expects most of the research to be published in B journals. Table 8-2 in Seidman's CIR report indicates that 67% of SOA's peer-reviewed journal articles are in A and B journals, in keeping with SOA expectations.

Seidman also evaluates its units' portfolios of intellectual contributions using citation counts and H-indices for associate professors. Seidman uses a benchmark 4.2 for citations - the average citation count for business and economics articles as indicated by a 2007 study by Iglesias and Pecharroman. Seidman notes a Mingers (2009) study revealed high-end scholars at research-focused schools averaged H-indices of 5 to 15. With 805 total citations of 57 total articles, SOA associate professors had median citations per article of 0 and an average H-index of 4. While slightly below the average Seidman H-index of 5, SOA's average H-index of 4 still indicates that most SOA faculty are writing multiple articles that are being cited multiple times.

Part D: Impact of Intellectual Contributions

(i) Analyze the impact of the portfolio of intellectual contributions on the theory, practice, and/or teaching of business, including qualitative and quantitative evidence.

Two teaching case papers in SOA's portfolio of intellectual contributions received awards, indicating both quality and impact on the teaching of business. Anne Sergeant and Neal Vandenberg won the 2018 AAA Midwest Region Annual Meeting Best Education Paper Award and Lara Kessler and Stephen Goldberg won the Academy of Legal Studies in Business Conference 2019 International Case Competition's Outstanding Case Submission.

(ii) Provide exemplars of the societal impact of the school's intellectual contributions.

Dunn – paper and textbook on Resources-Events-Agents Accounting – both have goal of changing accounting practice; textbook is used at several other universities

Kessler & Goldberg – paper on the benefits, challenges, and strategies of workplace diversity

Jiang – paper on assessing fraud risks in IT security

Yuhas & Kessler – multiple tax articles help tax practitioners better understand how to apply IRS rulings and regulations

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AACSB TABLE A6: Assignment of Faculty to Teach Accounting Courses in All Degree Programs Within the Accounting Academic Unit During the Most Recent Academic Year

All Courses Taught	List Minimum Qualifications or Credentials for Faculty Assignment to Each Course	List Current or Emerging Technology Deployed in Each Course	List All Faculty Assigned to Teach this Course for the Most Recent Academic Year	Comments
Undergraduate Program (BBA – ACC)				
ACC 201: Accounting for Non-Business Majors 1	Master's degree in Accounting or Business Administration with at least 3 years of accounting work experience	None	Paul Spindler	Bachelor's degree with significant relevant experience can teach with departmental approval.
ACC 202: Accounting for Non-Business Majors 2	Master's degree in Accounting or Business Administration with at least 3 years of accounting work experience	None	Paul Spindler	Bachelor's degree with significant relevant experience can teach with departmental approval.
ACC 212: Principles of Financial Accounting	Master's degree in Accounting or Business Administration with at least 3 years of accounting work experience	None	Dave Centers, Joanne Brouse, Rebecca Kiser, Anne Eikenhout, Paul Spindler, Neal VandenBerg, Rachel Weaver, Chris Harper, Rita Grant, Cheryl Dunn, Marinus DeBruine	Bachelor's degree with significant relevant experience can teach with departmental approval. We are adding awareness of analytics (Excel or Tableau) starting in Fall 2021.
ACC 213: Principles of Managerial Accounting	Master's degree in Accounting or Business Administration with at least 3 years of accounting work experience	Microsoft Excel	Kurt Fanning, Dave Centers, Anne Sergeant, Parvez Sopariwala, Kelly Timmer, Rebecca Kiser, Danielle Azzollini, Chris Harper	Bachelor's degree with significant relevant experience can teach with departmental approval. We are adding Tableau starting in Fall 2021.
ACC 240: Financial Accounting Applications	Master's degree in Accounting or Business Administration with at least 3 years of accounting work experience	Cloud version of Systems Understanding Aid	Dave Centers, Rita Grant	Bachelor's degree with significant relevant experience can teach with departmental approval.

ACC 310: Intermediate Accounting I	Master's degree in Accounting with at least 3 years of accounting work experience	Tableau	Bishal BC, Dori Danko	Bachelor's degree in Accounting, CPA license, and significant relevant experience can teach with departmental approval.
ACC 311: Intermediate Accounting II	Doctoral degree in Accounting	Excel	Marinus DeBruine, Rachel Weaver	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 317: Individual Income Tax	Master's degree in Taxation or JD	Taxslayer, RIA Checkpoint	Lara Kessler, Rebecca Kiser, Jon Brignall, Mike Yuhas	Bachelor's or Master's degree in Accounting / Taxation with significant tax experience may be allowed with department approval
ACC 318: Entity Taxation	Master's degree in Taxation or JD	None	Mike Yuhas	Bachelor's or Master's degree in Accounting / Taxation with significant tax experience may be allowed with department approval
ACC 321: Cost, Strategy, and Decision Making	Master's degree in Accounting with at least 3 years of accounting work experience	Excel	Paulette Ratliff-Miller, Parvez Sopariwala, Anne Sergeant, Anne Eikenhout	Bachelor's degree in Accounting with significant accounting experience can teach with departmental approval
ACC 330: International Accounting	Master's degree in Accounting with at least 3 years of accounting work experience	None	None	The International program that this was serving is currently on hold so we didn't offer this year.

ACC 333: Corporate Governance and Accounting Ethics	Master's degree in Accounting with at least 3 years of accounting work experience	None	Dori Danko, Steve Goldberg	
ACC 340: Accounting Systems	Doctoral degree in Accounting	Access, Excel, Tableau	Cheryl Dunn, Randi Jiang	Master's degree with significant accounting systems experience can teach with department approval
ACC 408: Governmental and Not-for-Profit Accounting	Master's degree in Accounting with at least 3 years of accounting work experience	None	Dori Danko	
ACC 413: Internal Auditing	Doctoral degree in Accounting	Excel, IDEA	Joanne Brouse, Jen Kern	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 414: External Auditing	Doctoral degree in Accounting	Excel	Neal Vandenberg	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 416: Information Systems Auditing	Doctoral degree in Accounting	Excel, IDEA,	Kurt Fanning	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 490: Accounting Internship	Master's degree in Accounting with at least 3 years of accounting work experience	Varies by internship	Rita Grant, Dori Danko	

Masters of Science in Accounting				
ACC 508: Governmental and Not-for-Profit Accounting	Master's degree in Accounting with at least 3 years of accounting work experience	None	Dori Danko	
ACC 513: Internal Auditing	Doctoral degree in Accounting	Excel, IDEA	Joanne Brouse, Jen Kern	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 514: External Auditing	Doctoral degree in Accounting	Excel	Neal VandenBerg	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 516: Information Systems Auditing	Doctoral degree in Accounting	Excel, IDEA,	Kurt Fanning	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 603: Accounting and Auditing Research	Doctoral degree in Accounting	None	Rita Grant	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 607: Ethics for Accountants	Doctoral degree in Accounting	None	Steve Goldberg, Chris Harper	Master's degree in Accounting with significant relevant experience may be allowed with department approval

ACC 608: Forensic Accounting	Doctoral degree in Accounting	None	Paul Spindler	Bachelor's degree in Accounting with CPA license and significant relevant practice may be allowed with department approval
ACC 612: Accountant's Legal Environment	JD	Gleim CPA review software, Westlaw database	Lara Kessler	
ACC 613: Financial Statement Analysis	Doctoral degree in Accounting	Excel, WRDS database	Bishal BC	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 615: Entity Taxation – Theory and Practice	Master's degree in Taxation or JD	RIA Checkpoint	Jonathan Brignall	Bachelor's or Master's degree in Accounting with significant tax experience may be allowed with department approval
ACC 616: Structured Accounting Analytics and Emerging Technologies	Doctoral degree in Accounting	Access, Excel, Celonis process mining	Cheryl Dunn	Master's degree in Accounting with significant relevant experience may be allowed with department approval. Note: Introduced and discussed various other technologies but didn't use them hands-on

ACC 617: International Accounting	Doctoral degree in Accounting		Rita Grant, Kelly Timmer	Bachelor's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 618: Advanced Accounting	Doctoral degree in Accounting		Rita Grant, Mike Koerber	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 620: Accounting Theory	Doctoral degree in Accounting		Paulette Ratliff-Miller, Chris Harper	Master's degree in Accounting with significant relevant experience may be allowed with department approval
ACC 622: Tax Research and Writing	Master's degree in Taxation or JD	RIA Checkpoint	Elizabeth Potocki, Lisa Pohl	Master's degree in Accounting with significant tax experience may be allowed with department approval
ACC 624: Corporate Tax I	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval
ACC 627: Estate, Gift, and Trust I	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval

ACC 629: Partnership Taxation	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval
Masters of Science in Taxation				
ACC 622: Tax Research and Writing	Master's degree in Taxation or JD	RIA Checkpoint	Elizabeth Potocki, Lisa Pohl	Master's degree in Accounting with significant tax experience may be allowed with department approval
ACC 624: Corporate Tax I	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval
ACC 625: Corporate Tax II	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval
ACC 627: Estate, Gift, and Trust I	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval
ACC 629: Partnership Taxation	Master's degree in Taxation or JD		Mike Yuhas	Master's degree in Accounting/Taxation with significant tax experience may be allowed with department approval

ACC 630: Multistate Taxation	Master's degree in Taxation or JD		Not offered this year	Master's degree in Accounting with significant tax experience may be allowed with department approval; MST program was on hold
ACC 631: Employee Benefit Plans and Deferred Compensation	Master's degree in Taxation or JD		Not offered this year	Master's degree in Accounting with significant tax experience may be allowed with department approval; MST program was on hold
ACC 632: Tax Accounting	Master's degree in Taxation or JD		Not offered this year	Master's degree in Accounting with significant tax experience may be allowed with department approval; MST program was on hold
ACC 633: International Tax Practice	Master's degree in Taxation or JD		Brent Felten	Master's degree in Accounting with significant tax experience may be allowed with department approval
ACC 636: Taxation Problems, Planning, and Current Issues	Master's degree in Taxation or JD		Not offered this year	Master's degree in Accounting with significant tax experience may be allowed with department approval; MST program was on hold

ACC 639: Federal Tax Practice and Procedure	Master's degree in Taxation or JD		Not offered this year	Master's degree in Accounting with significant tax experience may be allowed with department approval; MST program was on hold
ACC 690: Accounting Internship	Master's degree in Accounting or Taxation	Varies by internship	Rita Grant, Dori Danko	