

# **Administrative and Educational Support Report\***

**Department of Accounting and Business Law**

**Annual Action Plan  
Annual Assessment Report**

**June 2006 – May 2007**

**\*Student Learning Outcomes for this department are available at  
<http://ie.panam.edu/CoBALearningOutcomes.htm>**



**Annual Action Plan: June 1, 2006–May 31, 2007**

**Unit:** Department of Accounting and Business Law

**UTPA Mission:** The University of Texas-Pan American (UTPA) serves the higher education needs of a rapidly growing, international, multicultural population in the South Texas Region. The University preserves, transmits and creates knowledge to serve the cultural, civic, and economic advancement of the region and the state. The University provides students advanced instruction in academic programs offered through innovative delivery systems that lead to professional certification, and baccalaureate, master’s and doctoral degrees. Through teaching, research, creative activity and public service, UTPA prepares students for lifelong learning and leadership roles in the state, nation and world community.

**Division:** Academic Affairs      **Unit Head:** Kent T. Fields

**Unit Mission:** The mission of the Department of Accounting & Business Law is to achieve excellence in accounting education by providing high quality instruction and curricula in our academic programs, relevant intellectual contributions, and professional service.

**UTPA Goal:** Provide students with a quality educational experience that enables them to complete their educational goals in a timely fashion.

**Academic Affairs Objective:** Establish a separate learning and teaching excellence center to improve instructional practices and promote student engagement in learning.

**College/AVP Objective:** Continuously improve student learning and the techniques for learning effectiveness and efficiency.

Unit Objective Accounting and Business Law	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY07
Provide assistance for students taking the most difficult courses in Accounting. (1)	Present a plan to implement Supplemental Instruction in all Principles of Accounting classes.	Completion of Supplemental Instruction Plan for all Principles of Accounting Classes.	Accounting faculty will approve Supplemental Instruction plan and present to the Dean-	None
Provide assistance for students in all accounting	Assign one Masters student an assistantship to	Establishment of the 12 hours per week labs and	Two Labs will be created and in operation with	One graduate assistantship per year beginning Fall,

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classes. (2)	provide assistance through "Help Labs" twelve hours per week.	assignment of graduate level assistant to each lab.	graduate level student assistants in place.	2006 - \$7,000 annually.
Continuously improve faculty knowledge and practice in technologies of teaching. (3)	Encourage faculty attendance at "Excellence in Teaching" seminars to be offered by the College.	Faculty attendance at any Excellence in Teaching seminars offered by the College.	At least 50% of the accounting faculty will attend Excellence in Teaching seminars.	None.
Increase the number of students participating in semester long, paid internships offering relevant professional experience. (4)	Increase efforts to contact high quality internship providers.	Increased number of students taking the internship course ACC3300.  Create contact list of top level accounting firms for internship possibilities	Enrollments in ACC 3300 will increase and at least 50 new contacts to firms for internship possibilities will be made.	Course assignment to one faculty member.

**UTPA Goal:** Become an outstanding research institution, emphasizing collaborative partnerships and entrepreneurship.

**Academic Affairs Objective:** Foster intramural and extramural collaborative research partnerships.

**College/AVP Objective:** Increase research grant submissions.

Unit Objective	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY07
Increase research grant submissions. (5)	Arrange for faculty training sessions to encourage more faculty grant activity through the Office of Research and Sponsored	Faculty participation in training on how to write successful grants.	50% of the accounting faculty will attend grant writing training sessions when offered.	None.

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	Projects.			
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**UTPA Goal:** Enhance UTPA’s engagement with the community to meet challenges and maximize opportunities.

**Academic Affairs Objective:** Develop a Continuing Education Division within Academic Affairs.

**College/AVP Objective:** Develop entrepreneurial approaches to both credit and non-credit education.

Unit Objective	Strategy(ies) to Achieve Unit Objective	Measurable Outcome for Unit Objective	Assessment Criteria, Evaluation Methods for Measurable Outcome	New Resources Needed in FY07
Enhance our delivery of Ethics education to a nationwide student base. (6)	Encourage the Texas State Board of Public Accountancy to certify our Accounting Professional Ethics on-line course.	Approval of the ethics-online course by the Texas State Board of Public Accountancy.	Enrollment in the Graduate Ethics course will double. Professional Ethics Course for accounting will be developed and will be ready for online delivery through the UT Tele-campus.	None
Institute a CPA Review course in the Rio Grande Valley. (7)	Begin discussions with the Rio Grande Valley Chapter of the Texas Society of CPA’s enlisting their sponsorship of the non-credit course.	Completion of a cooperative agreement with the state society to offer the course by Fall 2008.	Cooperative agreement to Offer the first CPA review course will be completed.	\$20,000 to fund advertising and other promotion for the first offering after which the program should be self sustaining.



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Provide assistance for students taking the most difficult courses in Accounting. (1)	Completion of Supplemental Instruction Plan for all Principles of Accounting Classes.	Accounting faculty will approve Supplemental Instruction plan and present to the Dean-	The plan was developed and approved. However, some faculty did not support the plan, which hindered implementation. Without support of the faculty, other changes	Indications of “pseudo-participation” by the faculty suggested the plan would not bring about the desired change. Alternatives are being explored.

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Provide assistance for students in all accounting classes. (2)	Establishment of the 12 hours per week labs and assignment of graduate level assistant to each lab.	Two Labs will be created and in operation with graduate level student assistants in place.	<p>need to be made.</p> <p>One graduate assistant was assigned full-time to direct the "Help Labs." At the outset, few students used the labs. Students were unaware of the assistance available and needed to be told to use the labs. Once the students started to use the labs and realized the value they could receive, the student demand was greater than we were able to handle at key times in the semester. Student comments suggest that the success of the labs was directly related to the quality of the graduate assistant running the project. We were fortunate to have a graduate student that was highly committed to helping the students.</p>	The limited use of the labs when they were started led to feedback that was used to correct the situation. Announcements in accounting student organizations, signs, and encouragement from faculty substantially increased the student demand for help. As student demand exceeded supply, we attempted to add support, but need more support to handle the surges. The key to the success of the labs was the dedication of the graduate students involved in the labs. Future efforts should maintain the quality of the help provided.
Continuously improve faculty knowledge and practice in technologies of teaching. (3)	Faculty attendance at any Excellence in Teaching seminars offered by the College.	At least 50% of the accounting faculty will attend Excellence in Teaching seminars.	The College did not offer the planned Excellence in Teaching Seminars so some Department faculty attended teaching seminars as follows: Two attended the seminars of the 32nd Accounting	Funding needs to be made available to encourage faculty to attend teaching seminars on a yearly basis. Knowledge attained at these seminars needs to be shared with more faculty members and

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			<p>Education Conference in Austin, One attended the teaching seminars at the AAA 2006 meetings, three attended the WebCT Workshops at UTPA and one attended UT Telecampus Faculty Training in Austin. Over 50% of the tenure or tenure track faculty attended a teaching seminar.</p>	<p>efforts to improve teaching needs to be rewarded in the faculty performance evaluations.</p>
<p>Increase the number of students participating in semester long, paid internships offering relevant professional experience. (4)</p>	<p>Increased number of students taking the internship course ACC3300.</p> <p>Create contact list of top level accounting firms for internship possibilities</p>	<p>Enrollments in ACC 3300 will increase and at least 50 new contacts to firms for internship possibilities will be made.</p>	<p>Contacts were made nationally, regionally and locally to increase the internship opportunities for our students. Our efforts resulted in a wide variety of excellent internship opportunities for UTPA students in our department. Placement with the “Big Four” accounting firms and the GEO indicate our success. Our networking efforts resulted in more internship positions being available than we had UTPA students willing to take the job.</p>	<p>While we made an excellent start in developing a network of internship opportunities for our students in cities from Washington D.C., to Dallas, to Houston and the Valley, we need to develop a long-term relationship with these business organizations. In addition, we need to educate our students in the benefits of taking an internship, even if it delays graduation. Our program does not encourage students to take an internship and we need to consider how this can be accomplished.</p>

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Increase research grant submissions. (5)	Faculty participation in training on how to write successful grants.	50% of the accounting faculty will attend grant writing training sessions when offered.	There was limited interest in writing grants because it is considered to offer very limited rewards. Faculty members often feel they receive higher rewards for publications or consulting.	Attempting to change behavior by general training sessions is not very productive. The desire and incentive for grant writing has to precede the training.

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Enhance our delivery of Ethics education to a nationwide student base. (6)	Approval of the ethics-online course by the Texas State Board of Public Accountancy.	Enrollment in the Graduate Ethics course will double. Professional Ethics Course for accounting will be developed and will be ready for online delivery	A graduate course in professional accounting ethics has been developed and approved. The course was offered on campus during spring semester	While we have reached our unit objective for the current year, we need to create a demand for the course. Demand for the course on campus will be a

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		through the UT Tele-campus.	2007 with an enrollment of 16. The online ethics course is ready to be offered.	function of the number of students in the MACC program. However, the demand for the course online could be nationwide.
Institute a CPA Review course in the Rio Grande Valley. (7)	Completion of a cooperative agreement with the state society to offer the course by Fall 2008.	Cooperative agreement to Offer the first CPA review course will be completed.	Two faculty members served on the Board of the Rio Grande Chapter of the Texas Society of CPA's and lead the efforts to provide professional CPA examination courses. Since the Department did not have the resources to develop a CPA review program for the Valley, contracts were made with the Becker CPA Review Program.	Given the Department resources, using a professional firm to offer the review course provides a reasonable solution. Unfortunately, we failed to get the CPA program affiliated with UTPA.