

THE SCHOOL OF ACCOUNTANCY

PORTFOLIO OF TEACHING AND LEARNING EXCELLENCE

Submitted for the

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Section I

Philosophy of Teaching and Learning

I. PHILOSOPHY OF TEACHING AND LEARNING

The basic philosophy of teaching and learning in the SOA is that learning is a lifelong process of discovery and, therefore, that the proper role of a teacher is to act as a catalyst for discovery. Our goal is not to merely transfer information, but also to cultivate in our students a curiosity about the world and a thirst for knowledge that will stay with them throughout their lives. We believe learning is a natural process, and that when provided with favorable learning conditions, most people become intrinsically motivated to learn. Our job, then, is to facilitate this process by making the subject interesting and relevant, thereby generating excitement and metacognition (i.e. self- awareness of learning and internal locus of motivation for learning) in our students.

We also believe that knowledge is not comprised of an assortment of isolated, unrelated subjects, but rather that it is an integrated whole. Thus, interdisciplinary cases and discussions facilitate the learning process. Also, an emphasis on foundation principles is critical because such principles transcend disciplines and lay the foundation for understanding of multiple fields of endeavor and phenomena.

Although as a professional school we have a major emphasis on preparing students for entry into the accounting profession, we also believe the most important value of a university education is not to merely prepare students for technical careers, but rather to teach them how to think. As stated five decades ago by Erwin Panofsky:

The aim of the academic process as such is to impart to the student, not a maximum of knowledge but a maximum of adaptability - not so much to teach him subject matter as to teach him method. When the [student] leaves the university, his most valuable possession is neither the fairly uneven acquaintance with [accounting procedures] which he is expected to acquire through lecture courses, seminars, and private reading, nor the more thorough familiarity with the special field from which the subject of his thesis has been taken, but an ability to turn himself into a specialist in whatever domain may happen to attract his fancy in later life (Erwin Panofsky, *Meaning in the Visual Arts*: Garden City, NY, 1955).

This philosophy may be even more appropriate now than when these words were written. Futurists predict that today's university graduates will undergo not only multiple job changes, but perhaps several career changes in their lifetimes. Additionally, the pace of knowledge advancement is so rapid as to quickly render memorized facts and techniques obsolete, sometimes even before graduation. Thus, learning must be a lifelong pursuit, and learning *how to learn* is as important as is mastering the current "common body of knowledge" of the discipline. We believe the overriding objective of our accounting programs should be to teach students to learn on their own.

We also believe learning "how to think" is more vital to the success of future professionals than is learning "what to think." Thus, critical thinking is emphasized throughout the accounting curriculum. We believe rote memorization of accounting facts, pronouncements, and techniques is insufficient to promote the development of higher thinking skills. In our teaching, we call attention to patterns of knowledge through the use of relevant examples. We also emphasize foundation principles upon which the various accounting concepts and procedures rely, as well as the history, assumptions, and limitations associated with various accounting techniques. We believe this "how to think" philosophy of learning leads not only to better critical thinking and lifelong learning skills, but also to superior learning outcomes in the common body of technical accounting knowledge required for entry into the

accounting profession.

We believe communication skills, intellectual skills, interpersonal skills, and value-based reasoning skills must be developed in accounting courses to prepare students for the profession. We strategically embed into our courses and programs experiences to develop such skills. Information technology and research skills are also emphasized.

We view our classrooms as working laboratories where we conduct experiments in learning. In addition to traditional lecture and white-board work, we utilize a wide variety of innovative pedagogical techniques to spark students' curiosity and interest, including the Socratic method, cooperative learning, team projects, real-world cases with ill-defined information (problem-based learning), seminar-style class discussions, peer teaching, formal presentations, active/experiential learning activities (e.g., playing games, conducting simulations, and even singing songs to learn concepts), and external enrichment activities. We emphasize written and oral communication, critical thinking, active learning, and ethics in accounting courses throughout the curriculum (Table 1).

Additionally, we believe that certain knowledge and skills are best developed outside the classroom. Thus, we view extra-curricular professional activities and service-learning as integral parts of the teaching and learning process. We sponsor a plethora of quality activities and organizations to provide students with professional experiences to augment and support what is taught and learned in accounting courses.

Our philosophy of teaching and learning is consistent with that of the Accounting Education Change Commission (AECC), which stated:

...accounting programs should not focus primarily on (memorization of technical facts). Students should be taught the skills and strategies that help them learn more effectively and how to use these effective learning strategies to continue to learn throughout their lifetimes. Students must be active participants in the learning process, not passive recipients of information. They should identify and solve unstructured problems... Learning by doing should be emphasized. Working in groups should be encouraged... Accounting classes should not focus only on accounting knowledge. Teaching methods that expand and reinforce basic communication, intellectual, and interpersonal skills should be used. (Objectives of Education for Accountants: Position Statement Number One, *Issues in Accounting Education*, Fall 1990, pp. 309-310).

Finally, we believe the true purpose of the university is far more than to prepare students for successful careers. As stated by Utah education pioneer David O. McKay, "The highest purpose of education is not just to teach facts,... but to train the mind, to make good citizens, and to develop character."

These philosophies undergird all SOA endeavors.

Section II

Excellence in Teaching and Learning

II. EXCELLENCE IN TEACHING AND LEARNING

The School of Accountancy Mission

The mission of the Utah State University School of Accountancy (SOA) is excellence in accounting education through teaching, research, and service. Each of the three aspects of our mission is important and all are interrelated: excellence in one fosters excellence in others. Nevertheless, as a professional school whose primary activity is preparing students for entry into and career success in an organized profession, the teaching aspect of our mission is paramount. Although individual faculty role statements vary, all emphasize excellence in teaching. Much of the value of our research and service activities stems from the fact that they support and augment our teaching mission.

Commitment to Sustained Excellence in Teaching and Learning

Culture of Excellence in Teaching. The SOA's commitment to excellence in teaching and learning permeates the organization. Each administrator, advisor, faculty member, and support staff of the SOA is genuinely concerned about the well-being and success of every student. Our dedication to quality teaching and learning is evidenced not only in overtly measurable ways, some of which will be detailed below, but also in a non-quantifiable attitude that says, "Students are important" (e.g., professors' doors are always open to students).

This culture of excellence enjoys a long history. The SOA was one of the early programs in the country to receive "school" designation. In 1983, it became one of the first 26 schools to be granted full membership in the Federation of Schools of Accountancy (FSA), the organization of accredited graduate programs in accounting – whose mission is to promote quality in teaching and curricula in accounting programs. The SOA remains one of only 95 schools to have been admitted into full FSA membership. It is also one of only 122 accounting departments worldwide to have been awarded special accounting accreditation at both the graduate and undergraduate levels (separate from and above the College of Business accreditation) by the Assembly of Accredited Collegiate Schools of Business (AACSB International) international accrediting agency. It has maintained its accreditation since 1988. While many schools in the United States have been slow to implement professional Masters' degree programs in accounting, USU has offered a top-quality MAcc program for over 30 years.

The accounting profession's emphasis on university-level teaching and learning has influenced the SOA's culture of excellence. The first schools of business at universities in the United States were sponsored and promoted by the accounting profession 100 years ago. More recently, accounting education nationwide has been strengthened as a result of the work of the Accounting Education Change Commission (AECC), which was sponsored and funded by the largest national CPA firms in the 1990s. The AECC emphasized the importance of teaching skills development in addition to knowledge acquisition, including skills in critical thinking, professional orientation, ethical and value-based reasoning, oral and written communication, learning to learn, and commitment to lifelong learning.

Excellent Teachers. The SOA is fortunate to employ a loyal faculty, whose commitment to teaching and learning excellence extends beyond contractual expectations. Several SOA faculty members have received prestigious university, state, and national accounting education awards based upon their teaching excellence (Table 2). Four faculty members have received the Utah Association of CPAs' Outstanding Educator Award; most recently, it was received by Dr. Clifford Skousen in 2003. Teaching quality was a primary consideration in the hiring of two new tenure-track faculty members,

Cindy Durtschi and Garth Novack. Besides regular class preparation, SOA faculty devote significant additional time in academic advising, career path counseling, and recommendation letter writing. Many also spend considerable energy in out-of-class learning activities (detailed below). Each faculty member's teaching performance is an integral part of the annual review process.

Two SOA faculty members have received honorary doctorates from USU that were, in large part, related to excellence in teaching. Dr. Larzette Hale received an honorary Ph.D. in 2003. She has the distinction of being the first African American to hold both a CPA and a Ph.D. in accounting. Throughout her career, Dr. Hale has served as a mentor and a promoter of diversity, encouraging students to embrace education and make positive contributions to society. She was the national president of both Beta Alpha Psi and American Women's Society of CPAs, as well as a recipient of the American Accounting Association Outstanding Educator Award. She recently retired from 10-years of service on the Utah Board of Regents.

Dr. Jay Price has been twice honored at USU Commencement ceremonies, having received an honorary Doctor of Accounting in 1993, as well as the USU Distinguished Service Award in 2001. Dr. Price is a selfless, philanthropic educator, who brings new meaning to excellence in teaching. Forsaking repose when he retired as a partner with the accounting firm of Arthur Andersen, he chose instead to teach at USU without compensation. For more than a decade, he has passed his wisdom and experience on to SOA students, who have benefited tremendously from his ability to reduce complex technical issues to understandable terms. As one of the hardest working members of the SOA faculty, he spends countless hours preparing for his classes, ensuring that the very latest, up-to-date information on accounting theory and procedure is presented to the students. In addition to his generous donations of time and expertise, Dr. Price's scholarship endowment funds two accounting scholarships.

Professional Qualifications. The professional experience, certifications, and organizational activity of our SOA faculty lend credibility and excellence to our accounting program. Of our 15 faculty members (including two part-time), 11 are Certified Public Accountants (CPAs), two are Certified Internal Auditors (CIAs), two are Certified Management Accountants (CMAs), one is a Certified Financial Planner (CFP), and one is a member of the bar. The years of professional accounting experience enable our faculty members to bring real-world examples and professional values into the classroom. For example, lecturer Cassy Budd worked at Price Waterhouse for 11 years, and Jay Price retired after 30 years with Arthur Andersen. No SOA courses are taught by graduate teaching assistants; even introductory courses are taught by professors and instructors who have CPA certifications and professional experience.

Teaching Evaluations. Compared to the University, the SOA's average student evaluation scores for the past ten years have been higher in 24 of the last 37 academic terms (quarters, semesters, and summer terms) and the same in eight others (Table 3). The SOA surpassed the College of Business (COB) average in 32 of those 37 terms and tied it in two others. Regardless of the class size, material, or student makeup, one SOA faculty member, Frank Shuman, consistently receives exceptionally high evaluation scores (averaging approximately 5.5). Evaluation scores under 4.0 ("Good") are extremely rare for SOA courses. When such scores are received, the department head and faculty member discuss any perceived problems and prepare a plan for future course improvements.

Students continually report that SOA courses are intellectually challenging and rigorous. The combination of consistent above-average teaching evaluation scores with demanding courses reflects the SOA's genuine commitment to excellence in teaching and learning.

USU Courses. The SOA is a "good citizen" of the University's teaching community. Sharing their expertise with students across campus, two SOA faculty members teach two or three large sections per year of USU 1340, Social Systems and Issues. These interdisciplinary courses, which emphasize the development of critical thinking skills, have been well-received by students from diverse backgrounds and majors.

Teaching Resources. Processes are in place to ensure that faculty have the tools to effectively create, deliver, evaluate, and improve instructional programs. The quality of the SOA's teaching facilities are excellent, including technology-based classrooms and computer laboratories in the Business Building.

Ongoing Assessment and Improvement of Teaching and Learning Quality

Assessment Processes. In connection with meeting its separate accounting accreditation requirements, the SOA is vigilant in measuring teaching and learning outcomes. The following are some of the various methods used to assess our results:

- viewing placement statistics
- interviewing campus recruiters
- administering national achievement tests to graduating seniors
- monitoring professional qualifying examination results
- evaluating student course evaluations
- conducting peer reviews of teaching
- administering student satisfaction surveys (Table 4)
- administering surveys of alumni and employers (Tables 5 and 6)
- using faculty task forces
- monitoring accounting aptitude test scores
- evaluating students' written communication.

Assessment information is monitored by faculty, and changes to curricula and pedagogy are made accordingly. For example, last year's student satisfaction surveys uncovered a problem with student advising. There were different advisors for students at different levels of the program, resulting in a disconnect in the continuity of the advising process. Also, our undergraduate advisors were faculty members with busy teaching loads, and students indicated that it was sometimes difficult to arrange their schedules to meet with their advisors. Upon further examination, the SOA determined this situation to be a college-wide problem, and consulted the Dean of the COB. This process resulted in consolidating all COB undergraduate advising into a new office called The CEO Center, with an individual, full-time advisor assigned to each department. Throughout their entire undergraduate program, students now have one advisor who is accessible every day. Early student feedback on the new Center has been positive.

Assessment has resulted in several changes to the Department's curriculum. For example, the SOA faculty determined it was necessary to strengthen the research skills of our Masters' students to meet the expanding needs of the professional environment they would be entering. Two new courses, Forensic Accounting and Information Systems Auditing, were added to the curriculum, and two other research-based courses that had been optional were made mandatory for MAcc students. In a similar way, the recent accounting scandals involving Enron and World Com and their auditors have caused SOA faculty to increase the emphasis on ethics and civic responsibility across the entire curriculum. Also, in response to suggestions by the SOA Advisory Board, specific accounting

courses have concentrated on improving students' written skills through increased writing expectations and assignments, including a major writing project in the first introductory accounting course. In addition to ongoing assessment activities that lead to minor adjustments to curricula and programs, the faculty conducts a yearly comprehensive review of assessment data at its annual retreat.

Advisory Board. A carefully selected Advisory Board of executive professional accountants meets semi-annually with the SOA to review and advise the School on its programs (Table 7). Board members, many of which are former USU graduates, convey valuable information into the requisite knowledge and skills that entry-level professionals should possess. This insight guides much of the emphasis and teaching content in our classrooms. As representatives of future student employers, the Advisory Board provides critical guidance for and assessment of the development of our students. Additionally, a Student Advisory Council supplies valuable input on teaching and curricula from students.

Career Success of Former Students. One measure of excellence in teaching and learning is the success of SOA graduates. Within six months of graduation, the SOA has consistently placed over 90 percent of its graduates in either accounting-related professional positions or graduate schools. USU is one of relatively few universities receiving on-campus recruiters from all four of the largest national accounting firms, as well as corporate, governmental, and professional service organizations of local, regional, and national stature. Many SOA alumni have distinguished themselves by becoming partners and other chief executive officers in these organizations. For example, USU accounting graduate, James H. Quigley, is currently CEO for U.S. operations of Deloitte, the world's second-largest accounting firm.

The pass rates of SOA graduates on the Uniform CPA Examination are above the national average. In 2002, the most recent year for which statistics have been published, USU's first-time pass rate at 36 percent was the highest of any state institution in Utah. (The U. of Utah's pass rate was 29%, Weber 28%, and SUU 3%.) The national pass rate was 19 percent (Table 8).

Chad H. Evans, MAcc 2003, was recognized for receiving the highest overall score in Idaho on the May 2003 Uniform CPA Examination. Chad also scored in the top 100 nationally. He was awarded the prestigious UACPA Outstanding Graduate Student Award. Chad is employed by Rudd and Company in Idaho Falls, Idaho.

Arika H. Sundberg, MAcc 2001, was recognized for receiving the highest overall score in Utah on the Uniform CPA Examination in November 2002. Arika also scored in the top 100 nationally. Arika graduated summa cum laude with a BS degree in political science from USU in 1999 and completed her MAcc degree with a tax emphasis in December 2001. Arika maintained a perfect 4.0 GPA through both degrees and is employed with Tanner & Company in Salt Lake City.

Yunjing Long, MAcc 2000, finished the May 2000 Uniform CPA Examination within the top 100 nationally. Yunjing, who is originally from China, is currently working for a professional services firm in Phoenix, Arizona.

Kristi L. Sharp, MAcc 1999, was recognized for receiving the highest overall score in Utah on the May 2000 Uniform CPA Examination. On her first sitting, she received an average score of 97 on the four parts of the exam. Kristi graduated Summa Cum Laude with a 4.0 GPA.

Another example of the quality of our students is the highly disproportionate number of SOA graduates that have been honored as COB valedictorians. In 18 of the last 25 years (or 72 percent of the time), the college valedictorians have been accounting graduates, even though accounting majors constitute only about 20 percent of the COB studentbody. Furthermore, accounting majors have been selected as COB Scholars of the Year (an award given annually to the second-highest ranking student in the COB) in 11 of the last 20 years. In 2003, the Valedictorian and the Scholar of the Year were *both* accounting majors (Table 9).

In the late 1990s, when enrollments in accounting programs experienced a significant decline nationwide, the SOA's enrollments continued to grow. Concurrently, the quality of its students rose. The average GMAT score of this year's entrants into the MAcc program is 610, rivaling that of many prestigious institutions (e.g., University of Oklahoma = 600; Ohio State University and University of Utah = 610; Arizona State University and University of Illinois = 620.)

Faculty Development for Teaching

Significant support is provided by the School for developing and honing faculty teaching skills and knowledge bases. Peer mentoring, coaching by master teachers, and attendance at teaching seminars are used to help faculty members improve their teaching. Promotion and tenure committees regularly review instructional effectiveness. Some of the specific faculty development activities that the SOA sponsors and supports are described below.

Continuing Professional Education. To retain their professional certifications, faculty members must meet rigorous continuing education requirements. The SOA supports this requirement by paying for professional association dues, subscriptions, conference registrations, and travel. In addition, for each SOA faculty member, the Department purchases annual memberships in the USU Partners in Business seminar program. These accounting and business-related campus seminars allow faculty easy access to quality instruction and interaction with recognized professional leaders in the business world. The seminars also facilitate a better understanding of current business and accounting issues that can be carried into the classroom.

Sabbaticals. In order to refresh their professional experience base and keep current on recent accounting changes and procedures, faculty members are often encouraged to spend sabbaticals working in business organizations. Such experiences contribute to better teaching and learning.

Claude Rodgers Faculty Consortium. Most members of the SOA faculty have participated (several on multiple occasions) in the annual Claude Rodgers Faculty Consortium at St. Charles, Illinois. This program, sponsored jointly by the FSA and a national CPA firm, provides hands-on professional development activities to improve teaching skills. Past consortia have focused on integration of technology into accounting courses, new accounting and auditing cases, and similar instructional topics that can be immediately implemented into the classroom. For example, one consortium taught professors how to develop web-based teaching support. Afterward, SOA faculty member Dr. Irvin Nelson created extensive web sites for all of his courses, leading to a paperless environment where his syllabi, readings, assignments, and support materials are all online.

Deloitte & Touche Trueblood Seminars. For over 25 years, the Deloitte Foundation has sponsored two annual seminars for accounting professors. Invited participants meet for three days with professional CPAs and discuss cases based on current significant accounting and auditing issues facing the profession. The seminars involve pedagogical methods such as extensive group participation, literature research, application of the accounting framework, and formal participant presentations. These experiences, along with a library of actual Deloitte Touche audit cases, play a

role in interesting and relevant classroom discussions. Several SOA faculty members have participated in these seminars.

Corporate Accounting Policy Seminar. Each year, the American Accounting Association sponsors a two-day seminar with corporate executives to discuss current issues related to corporate reporting, standard-setting, and strategic implications of financial decisions. Seminars focus on “real-life” cases related to current topics. Two of the SOA faculty have participated in CAPS.

Professional Organizations. Two SOA faculty are members of the Teaching and Curriculum Section of the American Accounting Association, which provides many faculty development resources. Several are active in the FSA organization, which is also strongly oriented toward faculty development.

Provision of Resources for Students

Course Learning Support Systems. The SOA provides extensive outside-of-class learning support for students enrolled in its courses. For example, daily homework labs for the required introductory Accounting 2010 and 2020 courses are tutored by accounting graduate students. Accounting 2010 is also supported with Supplemental Instruction (SI) that is taught by an accounting student. Many other advanced accounting majors donate tutoring time for service hours. In addition, an afternoon homework and recitation lab is available for students taking the first intermediate financial accounting course (3110). Most accounting courses also provide extensive web-based support services to students, including on-line syllabi, study outlines, research databases, quizzes, sample problems with answers, readings, and student forums.

Research Databases. To become successful in the complex world of accounting, SOA students must learn proficiencies in the research technologies and information databases that comprise the standards of the profession. The SOA nurtures relationships with professionals, who generously donate electronic and print databases and software programs that prepare our students with state-of-the-art applied research skills. Examples include: BISK and Gleim CPA Review books and software, RIA and CCH tax research databases, Lacerte tax preparation software, CFP and RIA tax research software, WinMan enterprise resource planning software, ACL audit investigative software, Morningstar financial planning software, and QlikTech business intelligence software. Additionally, SOA courses promote the use of data bases provided by USU libraries, including LEXUS-NEXIS and ABI-Inform. Two courses in the MAcc program are devoted almost entirely to student research of authoritative accounting and tax literature and regulations.

Test Site for New CPA Exam. The SOA is always looking for and investing in opportunities for our students to learn. For example, the Uniform CPA Examination is currently undergoing a change from a semi-annual, paper-based test to an on-demand, computerized, research-based format. This format change will become effective in April 2004. In September 2003, the SOA volunteered to serve as a test-site for the validation process of the new exam. The 66 USU students who voluntarily sat for this practice CPA exam received a unique preparatory experience with the new examination format. In addition, their participation provided insights into aspects of our curriculum that need emphasis and further development to adequately prepare students for the new exam. As the only test site in the state of Utah, USU can look forward to future similar opportunities, as new exam items and question formats are developed and tested.

Personal Resource Donations. The provision of resources to students by SOA faculty members goes beyond institutional budgets. Seven SOA faculty members have contributed significant personal resources to Utah State University to establish scholarships for deserving accounting students. These faculty members have been inducted into the Old Main Society (Table 10).

Course Scheduling and Sequencing. The SOA strives to ensure that courses are available when they best serve student needs and eliminate scheduling conflicts. Most courses are offered every semester, and many are also offered during the summer terms. The SOA is committed to helping students complete their programs expeditiously.

Student Complaint Resolution. Student complaints are rare. When legitimate complaints do occur, the department head and involved faculty member meet together to discuss appropriate resolutions. Every effort is made to proactively address valid concerns and prevent reoccurrences.

Linking of Discovery, Creative Activity, and Engagement with Teaching and Learning for the Benefit of Students

One of the keys to the SOA's successful record of quality graduate job placement is the extensive, career-building experiences our students receive outside of the classroom. Significant resource investments of faculty time and financial support are dedicated to such learning experiences and programs. For example, the SOA is recognized nationally for its award-winning accounting student organizations – Beta Alpha Psi, the Institute of Management Accountants, and the Financial Planning Student Association. Over half of our students actively participate in one or more of these student organizations.

Beta Alpha Psi (BAP). BAP's primary focus is on preparing students for careers in public accounting. The pledge requirement for this national honor accounting fraternity is an accounting GPA of 3.4 or higher and an overall GPA of 3.2 or higher. Organized in 1977, the SOA's Delta Omega Chapter is one of the top chapters in the nation, having received the fraternity's highest honor of Superior Chapter each year since its inception (the longest running Superior Chapter streak in the country). SOA lecturer Cassy Budd serves as faculty advisor to USU's Beta Alpha Psi chapter. Dr. Clifford Skousen, SOA faculty member and COB Associate Dean, served as National President of BAP in 1995. Dr. Larzette Hale, former SOA Head, served as National President in 1991.

Institute of Management Accountants (IMA). The SOA also sponsors an award-winning student chapter of IMA. The chapter has achieved national recognition by earning the Gold Certificate of Excellence in 13 out of the 14 years of its existence, and each year since 1995. IMA is geared primarily toward students interested in careers outside public accounting, such as industry, not-for-profit organizations, governmental organizations, and business entrepreneurship. SOA lecturer Frank Shuman serves as faculty advisor to USU's IMA student chapter. In 2000 and 2001, Dr. James Brackner, recently retired SOA faculty member, served as the Distinguished Professor in Residence for IMA's national organization.

Financial Planning Student Association (FPSA). As a pioneer in the field of personal financial planning, the SOA started a new student organization in 2000 to serve the needs of students interested in this expanding discipline. The FPSA was the first student organization of its type in the nation. Dr. Vance Grange – who served as a member of the Certified Financial Planner Board of Examiners from 1997 to 2000 (Chair in 1999) and who currently serves as a member of the Board of Directors of the Academy of Financial Services – is the faculty advisor to the FPSA.

These student organizations provide SOA students with opportunities for leadership, service, and professional networking. Each semester, the individual organizations sponsor several professional meetings, where practicing accountants discuss real-world experiences, career path advice, and recruiting tips. As USU alumni, many of the invited speakers are successful student role models. The willingness of busy professionals to travel considerable distances in support of these activities is evidence of their respect for the quality of the educational experience provided by the SOA. All accounting students – not only members of the three organizations – are required to attend at least two professional meetings each semester. The SOA regularly funds transportation costs for student officers to attend national meetings, seminars, and inter-university student competitions.

Deloitte Tax Case Study Competition. Each year, the SOA sponsors a graduate team and an undergraduate team to compete against approximately 100 teams from the top university tax programs across the country. The initial competition takes place at eight regional locations. From that competition, the best six graduate and six undergraduate teams in the nation earn the right to participate at the national level. For the past three consecutive years, USU's graduate tax team has been selected as one of the top six national teams. In 2001 and 2003, USU's undergraduate tax teams also achieved this distinction. Other universities in this elite group of finalist teams over the past three years include: Arizona State University, Brigham Young University, College of William and Mary, Georgia State University, University of North Carolina-Charlotte, University of Oklahoma, University of Texas at Austin, and Texas Tech University. As finalists, each team received a \$2,500 scholarship for the School of Accountancy. Both teams are advised by Dr. Vance Grange, director of the SOA's tax and personal financial planning programs.

Deloitte & Touche Student Case Study Seminar. Each year, six top School of Accountancy students are invited to participate in the Deloitte & Touche student case study seminar. Practicing CPAs conduct this inter-collegiate activity using case situations developed from the firm's actual accounting and auditing practice. Students have praised the seminar as a great opportunity to interact with audit partners and top students from other accounting programs, as well as gain a better understanding of practical accounting issues.

Meet the Firms & Industry Night. The annual "Meet the Firms & Industry Night" is an opportunity for students to meet with accounting professionals, as well as to learn more about the various career tracks they may pursue in the accounting profession. This SOA sponsored September event attracts nearly 100 professionals representing all of the national accounting firms, many regional and local firms, financial planning firms, governmental agencies, and private corporations. In addition to providing networking and educational opportunities for students, this activity also provides professionals the opportunity to meet outstanding students from Utah State University.

Accounting Student Kick-off Meeting. The annual accounting student Kick-off Meeting is held at the beginning of each fall semester. Here students are informed of any changes in accounting program requirements and are encouraged to pursue internship opportunities. Speakers include outstanding alumni and accounting professionals, who provide valuable insights into the numerous and varied opportunities in the professional world and also encourage students to pursue their dreams.

Intermountain Accounting Seminar. For each of the last 27 years, the SOA has hosted an annual seminar for accounting professionals. This day-long seminar is co-sponsored by Beta Alpha Psi, the Utah Association of CPAs, and USU Partners in Business. In recent years, the seminar has boasted keynote speakers from the very top echelons of the accounting profession, including the former Chief Accountant of the Securities and Exchange Commission, the Chairman of the American Institute of Certified Public Accountants, both the Chairman and the President of the Institute of

Management Accountants, the President of the American Accounting Association, the Chairman of the Governmental Accounting Standards Board, CEOs and CFOs of large national corporations, and national partners of the largest CPA firms. All accounting students have the opportunity to attend this event at no cost. An accounting student acts as seminar coordinator, and several other students are hosts to the visiting professionals. SOA students can also attend other seminars sponsored by Partners in Business, including seminars on financial services and banking, operational excellence, information technology, and women in business.

Co-operative Internships. Although internships are not required in accounting degree programs, SOA students are strongly encouraged and counseled to participate in one. Each year, approximately 60 students accept accounting internships that average 5-6 credit hours and earn approximately \$10 per hour. These co-operative education experiences provide students with valuable real-world work experience and often result in job offers after graduation.

Service Learning. The SOA emphasizes participation in service learning activities. One example of this is the Volunteer Income Tax Assistance (VITA) program. Each spring, dozens of accounting majors donate hundreds of hours in volunteer service, preparing tax returns for community members. In 2003, approximately 50 student participants donated over 500 hours and completed approximately 700 tax returns. This service expands each year. IRS personnel and professional CPAs train the students. Returning students from the prior year supervise new students, and SOA faculty members are available when students run into difficulties. The VITA program not only allows students to perform a needed service, but it also allows them to enhance applied research skills.

Another example of service learning is the basic computer classes taught at the Lifetime Learning Center in Logan by IMA student members.

Career Day. One day each fall, accounting majors can take part in Career Day and spend the morning with a participating public accounting firm of their choice. Students are able to examine the daily life and working environment of a CPA through tours, presentations, and shadowing experiences. At the conclusion of the morning, the student and professional participants gather at a central location for lunch and a keynote speech. Salt Lake and Provo/Orem area firms (including the Big Four) participate in this event. (Due to distance constraints, firms in Cache Valley and Idaho participate in office tours only.)

Professor for a Day. Each semester, a professional accountant – usually a member of the SOA Advisory Board – spends a day at USU. The “professor for a day” guest lectures in the Accounting 2020 class, teaching students about what the accounting world is like and what it takes to become a successful working professional. Also, “office hours” are held where students have opportunities to sign up for time slots to meet with the visiting professional one-on-one.

Faculty Research. Research conducted and published by SOA faculty translates into better learning for our students. Most lines of SOA research are focused on topics taught in our curriculum, including fraud prevention and detection, strategic cost management, accounting methods and information systems used in world class organizations, audit evidence, auditor independence, principle-based ethics, and corporate relationships. One faculty member, Dr. Irvin Nelson, has a national reputation in teaching and learning, having published extensively in the accounting education literature and having taught CPE workshops at national meetings of accounting educators on the topic of how students learn.

Development. An indirect result of excellence in teaching and learning has been the financial support from appreciative SOA graduates and their employers. The total endowed funds for scholarships and

professorships in the SOA has increased 700 percent in the last decade. The SOA's development and fund-raising activities are structured to provide learning experiences for students. Each year, members of the student organizations telephone alumni to solicit donations for scholarships. In 2003, approximately 30 volunteer students participated in this activity, which improves oral communication and spontaneous thinking skills. Moreover, it builds an *esprit de corps* and a culture of "giving back."

Summary

The School of Accountancy at Utah State University has a long tradition of quality teaching and learning that results from a culture of caring about students and striving for excellence. The career success of our former students and their continued willingness to actively participate in the education and professional preparation of our current students is our most gratifying achievement.