

May 23, 2022

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Dear Dr. Smith and Dr. Asthana:

It is my pleasure to inform you that the peer review team recommendation to extend accreditation for the degree programs in accounting offered by The University of Texas at San Antonio is concurred with by the Accounting Accreditation Committee (AAC) and ratified by the Board of Directors. Congratulations to you, the faculty, the students, the staff, and all supporters of The University of Texas at San Antonio.

The University of Texas at San Antonio has achieved accounting accreditation for five additional years. The next on-site continuous improvement review occurs in the fifth year, 2026-2027. A timeline specific to the school's visit year is available online [here](#).

One purpose of peer review is to recognize initiatives that support an environment of continuous improvement of quality programs. As noted in the team report the accounting programs of The University of Texas at San Antonio is to be commended on the best practices found on **Attachment A**.

The school should begin to address the area identified by the peer review team and AAC. As part of the next continuous improvement review application due July 1, 2024, the school is asked to update the AAC on the progress made in addressing the areas listed on **Attachment B**.

Please refer to the [Continuous Improvement Review Handbook for Joint Business and Accounting](#) for the most current information regarding the processes for continuous improvement reviews. The handbook is evolving and will be updated frequently to provide the latest revisions to the CIR process.

Again, congratulations from the Accreditation Council and AACSB International - The Association to Advance Collegiate Schools of Business. Thank you for participating in the continuous improvement review process and for providing valuable feedback that is essential to a meaningful and beneficial review.

Sincerely,



Jikyeong Kang, Chair
Board of Directors

c. peer review team

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Attachment A

This section provides a brief description of commendations and best practices of the school that demonstrate leadership and high-quality continuous improvement in management education.

1. The students with whom the peer review team met were very complimentary of the access they have to the faculty and the willingness of the faculty to assist them with course material or to provide advice on internships, career opportunities, etc.
2. A representative from the Student Success Center attends Accounting Advisory Board meetings to obtain feedback from practitioners on trends in the profession, career outlook, and student preparedness.
3. The Accounting Mentor Program, conducted with the Accounting Advisory Board, pairs select accounting students with mentors. The program, while still in its infancy, seems promising and the department is encouraged to expand this program as possible, particularly given the number of "first-generation" students the department serves who could benefit from the program.
4. The department chair meets semi-annually with the Accounting Student Advisory Panel, enhancing the dialogue between students and chair and resulting in changes that benefit students. The chair may consider inviting a few faculty members, on a rotating basis, to attend these meetings to benefit from this feedback and engage in the dialogue. Based on feedback from the students with whom the team met, the chair may also want to consider increasing awareness among students of the existence of this panel, its purpose, and outcomes that have benefited students.
5. The department has formed the Accounting Exchange Program which focuses on faculty and student interaction with professionals. The pandemic stalled this effort as it relates to faculty, but the department chair is committed to moving forward and involving all full-time faculty. The program promotes interaction between students and professionals primarily through bringing professionals to campus to speak to classes and student organizations.
6. The department has created an Accounting Partners Program which encourages further involvement by CPA firms and companies by offering, among others, preferred access to students in exchange for annual donations of \$3,000, \$5,000, or \$10,000 that can be used at the discretion of the department.
7. The department received assistance from the Accounting Advisory Board in developing a "Rules for Fair Recruiting in Accounting for Internships" document which is innovative and student focused.

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Attachment B

This section identifies areas that the school should address during the coming review cycle. Please be prepared to discuss progress made in addressing these concerns in the Continuous Improvement Review Application.

1. While the department has a well-defined assurance of learning process, it should be conducted more consistently, with modifications that “close the loop” better documented. Not all undergraduate and MACY learning goals were assessed at least twice during the five-year period (e.g., the “accounting standards application goal in the major has not been assessed since Spring, 2016, the “accounting ethics,” “presentation skills,” and “writing skills” goals in the MACY were only assessed once). The peer review team recognized that the pandemic necessitated the movement of courses on-line, which had a negative impact on the time available to perform formal assessment. That said, as things began to normalize, it is expected that the department will get its assurance of learning program back on track. Further, the school should ensure that the MACY learning goals encompass the knowledge, skills, and abilities expected of learners.

Discussions with faculty during the visit suggested that “closing the loop” is occurring to some extent but not well documented in the school’s report. For example, the “across discipline competence” goal in the major was identified as “needing improvement” since 2017-2018, but the provided tables do not describe any “closing of the loop” curricular improvements. Based on discussions with faculty during the visit, it appears some “closing of the loop” is instructor-driven (e.g., modifying the assessment rubric, modifying the assessed assignment, re-allocating the amount of class time devoted to a particular topic), while others are driven by the appropriate undergraduate, MACY, or PhD program committee (e.g., course/curriculum content).

Further, the following are recommended to include in the portfolio of evidence of continuous improvement provided for the next visit:

- (a) Documentation of input from the Accounting Advisory Board, employers, and recent graduates regarding curriculum content and skill development (both technology and “soft” skills) and how it informs curriculum change.
 - (b) Assessment of broad-level competency as measured by the CPA examination. Given the CPA evolution initiative and the release of the new CPA exam in January 2024, the department should undertake a holistic analysis of the impact of changes to the CPA examination as a part of programmatic goals and objectives, as such an analysis may identify necessary strategic changes to course curricula due to the significant evolution in the exam content. While the report did not address this, subsequent conversations during the visit indicate the department is planning to make curriculum changes for the next catalog. The constraint is that the exam “blueprint” has not yet been published, so the department is preliminarily relying on the guidance of the Accounting Advisory Board. As soon as more formal information about the exam is made available, the department should evaluate its curriculum, both content and timing (undergraduate vs. MACY), quickly, addressing both the “core” section of the new exam and each of three disciplinary areas, to determine if adjustments are necessary at the undergraduate major and/or masters levels. Changes will likely need to be made to course content, skill development, and the tracks currently available in the MACY. This requires significant attention in the near term. (Standard A4: Accounting Curricula Content, Management and Assurance of Learning)
2. While it appears that relevant technology and data analytics are included in a reasonable number of courses in the major (based on Table 2.9 in the CIR report), it seems, based on Table A6, that coverage is not consistent for courses that are taught by multiple faculty members. For example, in Principles of Accounting I, Excel is covered by one faculty member, Tableau is covered by three faculty members, and no technology is covered by seven faculty members. In Intermediate Accounting I, Google sheets (which is listed as a covered technology in Table 2.9) is covered by one faculty, but no technology is covered by the other two faculty members. Similar inconsistencies are noted in ACCT 3033 (Intermediate Accounting II), 3043 (Federal Income Taxation), 3053 (Intermediate Accounting for Finance Majors), 3113 (Accounting Information Systems), 3123 (Cost Analysis), 3163 (Quantitative Analysis for Accountants), and 4013 (Principles of Auditing). If the department has determined that a certain tool should be part of a course, all faculty should incorporate that tool (while having the flexibility to utilize other tools as each sees fit).

Review of Table A6 for the MACY curriculum indicates that Excel is the primary technology infused across required courses. Interestingly, the required data analytics course (ACC 5933) has no technology listed in Table A6. However, review of the course syllabus indicates that Excel, Access/SQL, Tableau, and IDEA are covered. During the team's meeting with the MACY students, some concerns were expressed about the lack of data analytics in the MACY program beyond ACCT 5933 (unless one chooses to pursue the data analytics track).

During the next visit, the department should demonstrate that technology and data analytics is consistently covered in every section of the same course (regardless of instructor) and is infused across the curriculum in both the undergraduate major and the MACY. To accomplish this, some faculty may need additional training in technology and data analytics which would not only support consistency in the curriculum (assuring that all students receive the same level of exposure to technology and data analytics in required courses), but would demonstrate faculty information technology agility. (Standard A5 – Information Technology Skills, Agility and Knowledge for Accounting Graduates and Faculty)