



Accounting Maintenance Review Application

Please send the requested information to the Accounting Accreditation Committee (AAC). The AAC will forward the information to the Accreditation Coordinating Committee (ACC) to rule on Eligibility Requirements for AACSB International Accounting Accreditation.

(Please see *Eligibility Procedures and Standards for Business Accreditation, July 2009* at <http://www.aacsb.edu/accreditation/standards.asp>.)

Name of Institution <p style="text-align: center;">North Carolina A&T State University</p>			
Name of Business Unit <p style="text-align: center;">School of Business and Economics</p>			
Name of Accounting Academic Unit <p style="text-align: center;">Department of Accounting</p>			
Mailing Address 1601 East Market Street, 401 Craig Hall			Campus Box or Mail Code
City Greensboro	State/Province/Region NC	Postal Code 27411	Country USA
Telephone Number (include country/city code or area code) (336) 334-7632	Fax Number (include country/city code or area code) (336) 334-7233		E-Mail Address craigq@ncat.edu
Name/Title of Business Unit Head Quiester Craig, Dean		Name/Title of Accounting Unit Head Gwendolyn Highsmith-Quick, Interim Chair	
Name/Title of Provost/Academic Vice President Alton Thompson, Interim Provost and Vice Chancellor of Academic Affairs		Name/Title of Chief Executive Officer/President/Chancellor Harold L. Martin, Sr., Chancellor	

APPLICATION SUBMISSION INFORMATION

Please submit this application and the accompanying cover letter as follows:

1. **Electronically:** Submit via email one set of all materials to the Accounting Accreditation Committee Chair at AAC@aacsb.edu. If applicable, this should include a link to course catalogs available online.
2. **Hard copy:** Submit one (1) hard copy set of all materials to:

AAC Chair
C/o AACSB International
777 South Harbour Island Blvd., Suite 750
Tampa, Florida 33602-5730
United States

1. Consistent with your mission and within your cultural context, describe how diversity in your accounting programs are demonstrated (see *Eligibility Procedures and Standards for Accounting Accreditation, July 2009, Eligibility Procedure D*).

North Carolina A&T State University, with over 10,000 students, is a learner-centered community that develops and preserves intellectual capital through interdisciplinary learning, discovery, engagement, and operational excellence. The University enjoys a rich civil rights legacy and is well-known as a top producer of African-American professionals across academic disciplines. The School of Business and Economics is one of the University's largest academic units with the following departments: Accounting, Management, Marketing/Transportation and Supply Chain Management, Business Education, and Economics and Finance. Approximately 350 students are enrolled as majors in the Department of Accounting.

From its founding as a 1890 land-grant university, North Carolina A&T State University has pursued a specific mission to provide relevant and quality educational opportunities to African-American citizens. As a constituent institution of the University of North Carolina System, the University, School, and Department of Accounting are organized, supported, and accessible as enrollees. While the School of Business and Economics and the University have a predominantly African-American enrollment, opportunities, operations, and processes exist to foster an educational environment whose competitiveness and productivity are enhanced by diversity. In recognition of its heritage and the role of diversity, the mission of the Department emphasizes its commitment to providing a high quality learning experience in accounting, within an environment that effectively recognizes, appreciates, and responds to the diverse backgrounds and abilities of students. The mission statement also emphasizes an appropriate priority to effective teaching and learning, and the significance and availability of academically qualified faculty for instruction, advisement, research, and service. As the Department focuses on preparing a diverse workforce to meet the demanding needs of a global market, managerial processes exist to foster awareness, competitiveness, collaboration, and learning assurance to enhance program quality and continuous improvement.

- A. **Faculty** – Faculty recruitment and development are based on potential for performance quality and an undeniable commitment to the mission, goals, and expectations of the program. The Department's faculty is diverse with respect to age, gender, and race. Among the 12 person faculty, approximately 58% are African-American. With respect to gender, seven males and five females comprise the faculty. The faculty includes 10 professionals with both the Ph.D. degree in the discipline and the CPA certification. Another faculty holds the Ph.D. with a concentration in accounting and the CPA. One female faculty member holds the M.Acc./LL.M. and the CPA certification.
- B. **Students** – In addition to other factors, student enrollment is reflective of the University's heritage, the region's culture, and the presence of four other four-year institutions in the city. African-Americans comprise over 90% of the Department's student population. With respect to age, most accounting majors represent traditional students with less than 5% falling in the non-traditional category (i.e., age 24 or above). Approximately 58% of the Department's students are female. In addition to a diverse faculty, student diversity is encouraged by student

recruitment, scholarships, including state funds for minority presence, marketing, and placement.

- C. **University Programs** – The University’s Office of Minority Affairs is available to assist in the transition of minority students (Caucasian, Native American, Asian American, and Hispanic/Latino). At the University level, minority students, represent approximately 11% of the student population. The Minority Student Association offers leadership opportunities and social and /or service activities for minority students. The University has a full-time Office of Evening and Weekend programs to facilitate the needs of non-traditional students. Within this office is the Non-Traditional Student Organizations (NTSO) that provides a forum for students to meet and share experiences and aspirations. The Office of International Students and Scholars also provides assistance with pre-arrival preparation, arrival/adjustment assistance, and other immigration matters for foreign-born students. The International Students Association provides other activities that enhance cultural, social, and personal development.
- D. **Accounting Curriculum Context** – Faculty members endeavor to include relevant diversity and global issues into the content of individual courses. Through required courses in auditing, advanced tax accounting, accounting theory, and selected accounting topics, the Department ensures a thorough delivery of accounting related concepts on diversity, ethics, and globalization. Relevant materials and circumstances to enhance diversity preparation and awareness are further emphasized by instructional cases and projects in other courses in the School.
- E. **Special Guests, Internships, Student Case Competitions** – Accounting majors frequently participate in presentations by guest presenters from the public accounting, corporate, and governmental sectors. The Department has an extensive summer internship program which provides opportunities in both private industry and public accounting. Nearly 95% of the Department’s high achieving students (GPA’s of 3.2 or above) participate in at least one, and usually two, internships prior to graduation. These internship experiences expose students to diverse workplace environments, and provide a rich addition to the overall education experience. Finally, accounting students annually participate in regional and national case competitions that require them to interact in competitive environments with top accounting students from other universities. These experiences enhance professional development and sharpen student awareness of significant diversity issues.

2. Describe the established expectations of the institution or the accounting programs of the institution for ethical behavior by administrators, faculty, and students (see *Eligibility Procedures and Standards for Accounting Accreditation, July 2009, Eligibility Procedure E*).

North Carolina A&T State University and the School of Business and Economics strive continuously to ensure that administrators, faculty, staff, and students conform to sound moral and ethical principles. As employees and students of the University, individuals are expected to exercise personal and professional conduct consistent with the highest expectations of internal and external stakeholders. The business of the University and the School is to be handled legally with respect to both the letter and the spirit of the law.

The University's Faculty Handbook describes the expectations pertaining to faculty members and senior administrative officers. Written policies and guidelines address a broad array of issues, including:

- Professional conduct and judgment with respect to colleagues and students
- Sexual harassment
- Use of human and animal subjects in research
- Confidentiality of personnel and student records
- Use of state and federal funds
- Faculty grievance guidelines

Expectations for ethical behavior are emphasized in the Student Handbook. Reference and example are also made to the zero and/or very limited tolerance for disruptive behavior.

The University has further established a code of conduct for students – the **Aggie Pride Compact**. The **Compact** speaks directly to behavioral issues pertaining to integrity, honesty, and sound character. Beyond these expected concerns, the **Compact** also addresses the maintenance of character in the workplace and in local, regional, and global communities. Computer use policies are specified for students, but appropriate use of computer access and software is also expected of University employees.

The expectations of the University and the School are discussed regularly with new students and new hires. These discussions are repeated for employees in faculty and staff meetings, in School meetings with students, and in agenda and programs for student organizations. Significant conduct violations by employees or students will result in sanctions ranging from verbal discussions with appropriate authorities to dismissal (in the case of an employee) and expulsion (in the case of students).

In addition to the University and School-wide programs discussed above, the Department of Accounting holds specific faculty and student sessions on ethical issues pertaining to the accounting profession. Students are knowledgeable of the Sarbanes-Oxley Act and the ethical lapses that led to the implementation of this Act. Other infractions that have had an impact on the interpretation of accounting concepts and disciplinary actions on individual accountants/accounting firms have been integrated into the curriculum delivery in relevant courses.

Members of the faculty actively participate in meetings and programs of academic societies and in continuing education programs offered by the North Carolina State Board of Accountancy, American Institute of Certified Public Accountants (AICPA), the National Association of Black Accountants (NABA), Public Accounting Firms, and other organizations. These programs enhance the currency of education with respect to the professional practice of accounting, and foster efforts to integrate new knowledge about ethics and other issues into the curriculum.

- 3. List all accounting degree programs at all levels and in all locations offered through the accounting unit or other units within your institution that are to be included in the scope of the AACSB accreditation review. (See *Eligibility Procedures and Standards for Accounting Accreditation, July 2009, Eligibility Procedures C and F*).**

Note: Include Web sites, or other material describing the accounting degree programs.

Accounting Degree Programs To Be Included in Accreditation Review:

Degree Program ¹	Level ²	Location ³	Date program was established	# of Credit Hours, Contact Hours, or Courses Required for Degree Completion ⁴	Average Time to Complete Degree ⁵ (Reported in semester credit hours)	# Students Graduated in Previous Academic Years		
						2006-07	2007-08	2008-09
Accounting	Undergraduate	Craig Hall	1969	126	8 semesters	49	45	51

4. List programs requested for exclusion from the accreditation review
(see *Eligibility Procedures and Standards for Accounting Accreditation, July 1, 2009, Eligibility Procedures C and F*).

The School is not requesting the exclusion of any degree programs.

Note: A separate Request for Program Exclusion (see the following page) must be completed for each degree program listed below. Include Web sites, or other material describing the degree programs.

Degree Programs Requested for Exclusion from Review:

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- ¹ See "What is a Program?" on page 60 of the *Eligibility Procedures and Standards for Business Accreditation, revised July 2009*. Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma. If the degree program includes a concentration in accounting, indicate this (i.e. "BBA - Accounting"; "MBA - Accounting"; "Master of Science in Accounting").
 - ² Undergraduate (U), Master's (M), MBA w/Accounting Concentration (M/A), Doctoral (D), Combined Undergraduate and Master's (U/M). If other, please explain.
 - ³ List all locations at which the degree program is offered, including auxiliary campuses and partner institutions. Program delivery via on-line or distance learning is considered a separate location.
 - ⁴ The metric to report degree requirements should reflect the operations of the school. Please identify the metric chosen (credit hours, contact hours, or courses). If necessary, footnote the record and provide additional explanation.
 - ⁵ Report the normal amount of time required for a successful student to complete the degree, i.e. 2 years, 4 years, 18 months, etc. If multiple tracks to the same degree are available (i.e. weekend, evening, and traditional MBA), please indicate the average time to complete the degree within each track.

Degree Program ¹	Level ²	Department/Division/Administrative Unit Conferring Degree ³	Bases for Exclusion: (check all that apply and explain on accompanying form)						
			1. Independence	2. Distinctiveness	3. Autonomy	4. Subject to Non-Business Accreditation	5. Specialized Field	6. Separate Location	7. Participate But Not Named

¹ Indicate the full, correct degree name as it appears in school catalogues and/or on the diploma.

² Undergraduate (U), Master's (M), MBA w/Accounting Concentration (M/A), Doctoral (D), Combined Undergraduate and Master's (U/M). If other, please explain.

³ Regardless of what colleges, schools, departments, or divisions collaborate to deliver or administer the degree, please indicate the administrative unit which *confers* the diploma (i.e. College of Business, College of Liberal Arts and Sciences).

Request for Accounting Program Exclusion

A separate copy of this form is required for each accounting degree program for which exclusion from the AACSB International accounting accreditation review is requested. Please complete every required section of the form (marked with an *), and as many of the optional sections as apply.

* Name of Institution:

* Name of Accounting Academic Unit:

* Name and Title of Person Completing Form

*Full Title and Descriptive Information for Accounting Program for which Exclusion is being Requested

Bases for exclusion:

To be excluded an accounting program must satisfy the conditions of the first three categories below. Justification from additional categories may assist the Accreditation Coordinating Committee in its review of your request. Provide a brief, clear description of how the accounting program satisfies all of the relevant categories. Descriptions of the category expectations can be found in the *Eligibility Procedures and Standards for Accounting Accreditation* (p.8-12)

1. Independence -
2. Distinctiveness –
3. Autonomy –
4. Subject to non-accounting/non-business accreditation –
5. Specialized field –
6. Separate location –
7. Participate, but not named –

NORTH CAROLINA A&T STATE UNIVERSITY
School of Business and Economics
Department of Accounting

COMPARISON GROUPS

Comparable Peers - A list of schools considered by the applicant to be similar in mission and appropriate for performance comparison as either peers, aspirants, or competitors.

Central Missouri State University, Warrensburg, MO
East Tennessee State University, Johnson City, TN
Howard University, Washington, DC
Middle Tennessee State University, Murfreesboro, TN
Morgan State University, Baltimore, MD
University of Arkansas-Little Rock, Little Rock, AR
University of West Georgia, Carrollton, GA

Competitive Group - A list of schools so directly competitive that conflict of interest considerations exclude their personnel from the review process of the applicant (i.e., direct competition for students, faculty, or resources is so compelling that the appearance of a conflict of interest is present).

University of North Carolina at Greensboro, Greensboro, NC
Wake Forest University (Calloway School), Winston-Salem, NC
University of North Carolina-Charlotte, Charlotte, NC

Aspirant Group - A list of schools that provides developmental goals for the applicant, represents accounting programs or features that the applicant hopes to emulate, and places the vision and strategy of the applicant in context.

Georgia State University, Atlanta, GA
Florida International University, Miami, FL
Florida State University, Tallahassee, FL
James Madison University, Harrisonburg, VA
University of Alabama-Birmingham, AL
Virginia Polytechnic Institute and State University, Blacksburg, VA