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Utah State University

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Cover/Signature Page – Full Template

Institution Submitting Request: Utah State University
Proposed Title: Executive Master of Accounting (EMAcc)
School or Division or Location: Huntsman School of Business
Department(s) or Area(s) Location: School of Accountancy
Recommended Classification of Instructional Programs (CIP) Code¹ : 52.0305
Proposed Beginning Date: 07/01/2016
Institutional Board of Trustees' Approval Date: 01/08/2016

Proposal Type (check all that apply):

Regents' Agenda Items		
R401-4 and R401-5 Approval by Committee of the Whole		
SECTION NO.		ITEM
4.1.1	<input type="checkbox"/>	(AAS) Associate of Applied Science Degree
4.1.2	<input type="checkbox"/>	(AA) Associate of Arts Degree
	<input type="checkbox"/>	(AS) Associate of Science Degree
4.1.3	<input type="checkbox"/>	Specialized Associate Degree
4.1.4	<input type="checkbox"/>	Baccalaureate Degree
4.1.5	<input type="checkbox"/>	K-12 School Personnel Programs
4.1.6	<input checked="" type="checkbox"/>	Master's Degree
4.1.7	<input type="checkbox"/>	Doctoral Degree
5.2.2	<input type="checkbox"/>	(CER C) Certificate of Completion
5.2.4	<input type="checkbox"/>	Fast Tracked Certificate

Chief Academic Officer (or Designee) Signature:

I certify that all required institutional approvals have been obtained prior to submitting this request to the Office of the Commissioner.

Signature:

Date: January 8, 2016

Printed Name: Laurens H. Smith, Jr.

¹ CIP codes must be recommended by the submitting institution. For CIP code classifications, please see <http://nces.ed.gov/ipeds/cipcode/Default.aspx?y=55>.

Executive Summary – Full Template
Utah State University
Executive Master of Accounting (EMAcc) Program
06/10/2015

Program Description

Many working professionals who aspire for promotions to financial management positions (e.g. Chief Financial Officer, Chief Accounting Officer, Controller, etc.) lack the accounting knowledge and background necessary to function in these positions at a high level. Some of these individuals arrived at their current position without any formal educational training in finance or accounting. The School of Accountancy proposes to offer an executive-level Master of Accounting (EMAcc) program tailored to these aspiring financial managers. Similar to executive MBA programs, this EMAcc program will build upon students' experience in the business world by providing accounting course content tailored to this group of individuals.

Role and Mission Fit

Utah State University is a "Doctorate-granting University" as defined in Regents' Policy R312. Regents' Policy R312-4.1 states, "The mission of a Doctorate-granting University is to discover, create, and transmit knowledge through **education and training programs at the undergraduate, graduate, and professional levels** through research and development and through service and extension programs associated with a major teaching and research university. Emphasis is placed on teaching, research, and service. **The institution contributes to the quality of life and economic development at the local, state, and national levels.**" [emphasis added] This proposed program is an educational program at the graduate as well as professional levels.

Faculty

This program will be taught by a combination of current USU faculty as well as adjunct faculty and lecturers who are deemed to be experts in their respective fields. As such, no additional full-time faculty will be needed to effectively deliver this program.

Market Demand

Through discussions with the School of Accountancy (SOA) advisory board as well as others in the profession the SOA has learned that many individuals who aspire to financial management positions within organizations lack the technical accounting knowledge necessary to compete for and function at a high level in these positions. Many are limited in their ability to obtain promotions to these positions. Others who are promoted to these positions find that they are underqualified for the responsibilities they now have. In addition, due to the educational requirements imposed by state boards of accountancy many of these individuals are unqualified to sit for the CPA exam. The individuals in these financial management positions play key roles in the financial health of the organization and its stakeholders. With recent new regulation such as the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Act of 2010, technical accounting knowledge has become even more essential for these financial managers.

The United States Bureau of Labor Statistics predicts that employment of financial managers will increase by approximately 9% during the period from 2012 to 2022.² The Utah Department of Workforce Services projects annual increases of 2.5% in "Business and Financial Operations" jobs during that same time

² <http://data.bls.gov/projections/occupationProj>

period.³ This increased demand, combined with the fact that many individuals currently aspiring to financial management positions are underprepared, creates an opportunity for the School of Accountancy to fill a need in the education of these professionals.

The traditional Master of Accounting degree offered by universities is tailored to students who recently completed an undergraduate degree. In fact, many programs (including USU), integrate the undergraduate and graduate programs in accounting into a 5-year program with the fifth year serving to fill master's degree requirements. This common approach is frequently unrealistic for working professionals who may find it difficult to leave their demanding professions for a year to complete graduate education. The EMAcc proposed in this R-401 tailors the delivery of the Master of Accounting degree (as well as the content) to working professionals. The proposed format (see 'Program Schedule' section below) includes a total of five weeks of face-to-face interaction (spread over three separate sessions) along with rigorous online learning. The SOA believes this blended delivery format will be much more attractive to busy working professionals and to their employers.

Student Demand

Through conversations with high-level executives at large corporations as well as the SOA advisory board the SOA believes that this program has demand from students. Through these conversations, the SOA believes large corporations will provide financial support for promising up-and-coming professionals to enroll in this master's program. This program is a first of its kind, and the SOA intends to test its belief that an untapped market exists by filling this need. The structure being used (i.e. using adjunct faculty) allows the SOA to test this market at very low cost with no new overhead being assumed.

Statement of Financial Support

Appropriated Fund.....	<input type="checkbox"/>
Special Legislative Appropriation.....	<input type="checkbox"/>
Grants and Contracts.....	<input type="checkbox"/>
Special Fees	<input checked="" type="checkbox"/>
Differential Tuition (must be approved by the Regents).....	<input type="checkbox"/>
Other (please describe).....	<input type="checkbox"/>

Financial support for this program will come from an initial investment from existing Huntsman School of Business resources and subsequently through revenues collected from students. A special executive program fee will be added to standard university tuition and Huntsman School of Business differential tuition. This program fee allows the SOA to cover necessary costs such as hotel and conference space, print materials, textbooks, meals during the face-to-face portion of the program, and instructor compensation and travel costs.

Similar Programs Already Offered in the USHE

Some executive-level programs currently exist that would provide limited exposure to accounting curriculum (e.g. Executive MBA programs). However, the SOA is unaware of any current advanced degree programs that offer both the breadth and depth of accounting knowledge in a way as accessible to aspiring financial executives as the program the SOA is proposing. As a land grant institution, Utah State University is well-positioned to be a pioneer in such a program.

³ <https://jobs.utah.gov/wi/pubs/outlooks/state/>

**Program Description – Full Template
Utah State University
Executive Master of Accounting (EMAcc) Program
06/10/2015**

Section I: The Request

Utah State University requests approval to offer Executive Master of Accounting effective Summer 2016. This program has been approved by the institutional Board of Trustees on January 8, 2016.

Section II: Program Description

Complete Program Description

The Executive Master of Accounting program includes a combination of in-class and online learning. This program is tailored to working professionals who have at least five years of work experience. Students matriculated in the Executive Master of Accounting degree must complete a program of study consisting of 30 credit hours. The program of study is pre-determined and does not include any elective courses.

Purpose of Degree

Through conversations with the SOA advisory board as well as other practicing professionals, the SOA has determined that there is a demand for a master’s-level accounting degree tailored to working professionals. While many Master of Accounting degrees exist (including one at Utah State University), the SOA has not been able to identify a single program that tailors its offerings to executives who are seeking to advance their careers through obtaining accounting-specific education and training. This degree offering fits that identified need by tailoring the content as well as the format of the courses provided to working professionals.

Institutional Readiness

The SOA is prepared to begin offering this program with no additional administrative structures needed. If the program is successful, it is anticipated that one additional administrative support staff person will be needed to support the ongoing needs of the program. The proposed program will not impact the delivery of existing undergraduate or graduate courses in any way.

Departmental Faculty

Department Faculty Category	Dpt Faculty Headcount – Prior to Program Implementation	Faculty Additions to Support Program	Dpt Faculty Headcount at Full Program Implementation
With Doctoral Degrees (Including MFA and other terminal degrees, as specified by the institution)			
Full-time Tenured	6	0	6
Full-time Non-Tenured	3	0	3
Part-time Tenured			
Part-time Non-Tenured			
With Master’s Degrees			

Full-time Tenured			
Full-time Non-Tenured	2	0	2
Part-time Tenured			
Part-time Non-Tenured			
With Bachelor's Degrees			
Full-time Tenured			
Full-time Non-Tenured			
Part-time Tenured			
Part-time Non-Tenured			
Other			
Full-time Tenured			
Full-time Non-Tenured			
Part-time Tenured			
Part-time Non-Tenured			
Total Headcount Faculty in the Department			
Full-time Tenured	6	0	6
Full-time Non-Tenured	5	0	5
Part-time Tenured			
Part-time Non-Tenured			
Total Department Faculty FTE <i>(As reported in the most recent A-1/S-11 Institutional Cost Study for "prior to program implementation" and using the A-1/S-11 Cost Study Definition for the projected "at full program implementation.")</i>	16.37	X	17.37*

* Note that the increase in the department faculty FTE results from an accumulation of adjunct faculty who will teach in the program and extra service provided by existing faculty. No additional full-time faculty will be added to meet the teaching needs of this program.

Staff

It is anticipated that one additional administrative assistant will be needed to assist with the logistics of the program. This administrative assistant will perform secretarial work and will be needed beginning with the first year of the program after it is verified that a sufficient demand exists to warrant going forward with this program.

Library and Information Resources

No additional library resources will be necessary beyond those already available at Utah State University.

Admission Requirements

Proposed admission requirements are as follows:

- Applicant must have an undergraduate degree (not topic specific)
- Applicant must have five or more years of work experience
- Applicant must either have taken the following courses, or have work experience in the following areas sufficient to justify waiver of the course requirement:
 - Intermediate financial accounting
 - Tax
 - Auditing

Student Advisement

Students will receive advising from the faculty member assigned to serve as the EMAcc program director as well as from the faculty members teaching the courses within the program.

Justification for Graduation Standards and Number of Credits

Students must complete the required set of 10 courses (30 credit hours) and have a minimum 3.0 GPA from courses taken as part of the EMAcc program to graduate.

External Review and Accreditation

No external consultants were involved in the development of this program. The School of Accountancy (SOA) and Huntsman School of Business are both accredited by the AACSB. This program will become part of the accreditation reviews scheduled for the fall of 2017 to continue the business accreditation and accounting accreditation already granted by the AACSB.

Projected Program Enrollment and Graduates; Projected Departmental Faculty/Students

Data Category	Current – Prior to New Program Implementation	PROJ YR 1	PROJ YR 2	PROJ YR 3	PROJ YR 4	PROJ YR 5
Data for Proposed Program						
Number of Graduates in Proposed Program	X	0	20	20	20	20
Total # of Declared Majors in Proposed Program	X	20	20	20	20	20
Departmental Data – For All Programs Within the Department						
Total Department Faculty FTE (as reported in Faculty table above)	16.37	17.37*	17.37	17.37	17.37	17.37
Total Department Student FTE (Based on Fall Third Week)	296.27	296.27	316.27	316.27	316.27	316.27
Student FTE per Faculty FTE (ratio of Total Department Faculty FTE and Total Department Student FTE above)	18.1	17.0	18.2	18.2	18.2	18.2
Program accreditation-required ratio of Student FTE/Faculty FTE, if applicable: (Provide ratio here: _____)						

* Note that the increase in the department faculty FTE results from an accumulation of adjunct faculty who will teach in the program and extra service provided by existing faculty. No additional full-time faculty will be added to meet the teaching needs of this program.

Section III: Need

Program Need

Through discussions with the School of Accountancy (SOA) advisor board as well as others in the profession the SOA has learned that many individuals who aspire to financial management positions within

organizations lack the technical accounting knowledge necessary to compete for and function at a high level in these positions. Many are limited in their ability to obtain promotions to these positions. Others who are promoted to these positions find that they are underqualified for the responsibilities they now have. In addition, due to the educational requirements imposed by state boards of accountancy many of these individuals are unqualified to sit for the CPA exam. The individuals in these financial management positions play key roles in the financial health of the organization and its stakeholders. With the increase of new regulation such as the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Act of 2010, technical accounting knowledge has become even more essential for these financial managers.

Labor Market Demand

The United States Bureau of Labor Statistics predicts that employment of financial managers will increase by approximately 9% during the period from 2012 to 2022.⁴ The Utah Department of Workforce Services projects annual increases of 2.5% in “Business and Financial Operations” jobs during that same time period.⁵ This increased demand, combined with the fact that many individuals currently aspiring to financial management positions are underprepared, creates an opportunity for the School of Accountancy to fill a need in the education of these professionals.

Student Demand

Through conversations with high-level executives at large corporations as well as the SOA advisory board the SOA believes that this program has demand from students. Through these conversations, the SOA believes large corporations will provide financial support for promising up-and-coming professionals to enroll in this master’s program. This program is a first of its kind, and the SOA intends to test its belief that an untapped market exists by filling this need. The structure being used (i.e. using adjunct faculty) allows the SOA to test this market at very low cost with no new overhead being assumed.

Similar Programs

Some executive-level programs currently exist that would provide limited exposure to accounting curriculum (e.g. Executive MBA programs). However, the SOA is unaware of any current advanced degree programs that offer both the breadth and depth of accounting knowledge in a way as accessible to aspiring financial executives as the program the SOA is proposing. As a land grant institution, Utah State University is well-positioned to be a pioneer in such a program.

Collaboration with and Impact on Other USHE Institutions

This program is being developed by the School of Accountancy at Utah State University. No other USHE institutions have been contacted regarding the development of this program. Since no other university is currently offering a similar program, it is not anticipated that the creation of this program will impact other USHE institutions in any way.

Benefits

The SOA believes that successful implementation of this program has several benefits to both Utah State University, the USHE more broadly, as well as the U.S. and Utah workforce. Specific benefits include name brand building, financial benefits, as well as a better-educated and better-prepared workforce. The target market for this program is a national one. As such, Utah’s brand will be extended beyond the state’s boundaries via this program.

⁴ <http://data.bls.gov/projections/occupationProj>

⁵ <https://jobs.utah.gov/wi/pubs/outlooks/state/>

Consistency with Institutional Mission

Utah State University is a “Doctorate-granting University” as defined in Regents’ Policy R312. Regents’ Policy R312-4.1 states, “The mission of a Doctorate-granting University is to discover, create, and transmit knowledge through **education and training programs at the undergraduate, graduate, and professional levels** through research and development and through service and extension programs associated with a major teaching and research university. Emphasis is placed on teaching, research, and service. **The institution contributes to the quality of life and economic development at the local, state, and national levels.**” [emphasis added] This proposed program is an educational program at the graduate as well as professional levels.

Section IV: Program and Student Assessment

Program Assessment

The SOA has identified three main categories for student learning in the Executive Master of Accounting (EMAcc) program: (1) business and accounting knowledge; (2) professional skills; (3) and values and attitudes. Within each of these three categories, key competencies have been identified and specific learning goals established. These learning goals are listed below with the course numbers where these goals will be assessed following each goal in parentheses:

Business and Accounting Knowledge

Students will demonstrate technical knowledge of the following areas:

1. Professional standards, regulations, and best practices relating to the recording, presentation, and verification of accounting information. (6100)
2. Internal controls, security, key business processes, and design and implementation of effective information management solutions. (6101)
3. Organizational leadership (6108)
4. Corporate governance and fraud deterrence (6107)
5. Tax policy and compliance for enterprises. (6105)
6. Global environment related to business, finance, and accounting (6106)
7. Understanding of the SEC including its structure, responsibilities, and registration and reporting requirements (6100)
8. Understanding of capital markets and the use of public information in ratio analysis, valuation, and accounting-based trading strategies (6103)

Professional Skills

Students will demonstrate basic professional skills in the following areas:

1. Oral and written communication in the context and language of accounting and business. (6108, 6109)
2. Develop, record, analyze, validate, communicate, and make professional judgments relative to financial and other types of information. (6100, 6101, 6109)
3. Use of information technology and Big Data analysis and visualization techniques in decision making (6104, 6109)
4. Ability to work productively as a member or leader of a team. (6108, 6109)
5. Ability to use resources such as professional standards, regulations, and other financial data to research accounting-related issues and apply their findings to various decision settings. (6102, 6109)

Values and Attitudes

Students will demonstrate dedication to the following professional values and attitudes needed for success in the accounting profession:

1. Value-based reasoning techniques under conditions of uncertainty to enhance personal objectivity, integrity, and ethical conduct. (6108, 6109)
2. Motivation and commitment to continue learning throughout life to maintain professional knowledge and skills. (6108)
3. Appreciation of diverse world-views resulting from a variety of geographical and cultural experiences. (6106)

These learning goals will be assessed by faculty members who teach the courses using the master template developed by the SOA for embedded assessment. Course numbers have been listed following each learning goal to which that course most closely contributes.

Expected Standards of Performance

Students must complete the required set of 10 courses (30 credit hours) and have a minimum 3.0 GPA from courses taken as part of the EMAcc program to graduate. The SOA will also request written feedback via student course evaluations in order to improve courses and teaching.

Section V: Finance

Department Budget

Three-Year Budget Projection							
Departmental Data	Current Departmental Budget – Prior to New Program Implementation	Departmental Budget					
		Year 1		Year 2		Year 3	
		Addition to Budget	Total Budget	Addition to Budget	Total Budget	Addition to Budget	Total Budget
Personnel Expense							
Salaries and Wages	1,920,035	200,000	2,120,035		2,120,035		2,120,035
Benefits	999,328	86,001	1,085,329		1,085,329		1,085,329
Total Personnel Expense	\$2,919,363	\$286,001	\$3,205,364	\$	\$3,205,364	\$	\$3,205,364
Non-Personnel Expense							
Travel							
Capital							
Library							
Current Expense	52,005	218,003	270,008		270,008		270,008

Total Non-Personnel Expense							
Total Expense (Personnel + Current)	\$2,971,368	\$504,004	\$3,475,372	\$	\$3,475,372	\$	\$3,475,372
Departmental Funding							
Appropriated Fund	2,971,368		2,971,368		2,971,368		2,971,368
Other:							
Special Legislative Appropriation							
Grants and Contracts							
Special Fees / Differential Tuition		504,004	504,004	504,004	504,004	504,004	504,004
Total Revenue	\$2,971,368	504,004	\$3,475,372	\$504,004	\$3,475,372	\$504,004	\$3,475,372
Difference							
Revenue-Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Instructional Cost / Student Credit Hour* <i>(as reported in institutional Cost Study for "current" and using the same Cost Study Definition for "projected")</i>	\$460	\$	\$460	\$	\$460	\$	\$460

* **Projected Instructional Cost/Student Credit Hour** data contained in this chart are to be used in the Third-Year Follow-Up Report and Cyclical Reviews required by R411.

Funding Sources

All necessary funds will come from Huntsman School of Business resources. It is anticipated that the program will be self-sustaining after the initial investment for startup. The total cost to the student for this executive program will be \$48,000 for the entire program which includes standard USU tuition and Jon M. Huntsman School of Business differential tuition at pre-approved amounts as well as an executive program fee of \$25,200.21 per student. The executive program fee assists the School of Accountancy in covering costs relating to marketing, hotel and conference room space for participants and instructors, the cost of

meals included in program fees, instructor compensation and travel costs, and other misc. expenses (e.g. printing costs).

Reallocation

No reallocation of existing funds will be necessary.

Impact on Existing Budgets

The budgetary needs of this program will not impact other programs in any way. All costs will be covered by revenue derived from the program.

Section VI: Program Curriculum

All Program Courses (with New Courses in Bold)

Course Prefix and Number	Title	Credit Hours
Required Courses		
ACCT 6100	Financial Reporting and the SEC	3
ACCT 6101	Advanced Strategic Cost Management	3
ACCT 6102	Research and Valuation	3
ACCT 6103	Accounting Information and the Capital Markets	3
ACCT 6104	Big Data and Systems Analytics for Financial Executives	3
ACCT 6105	Taxes: Planning and Strategy	3
ACCT 6106	International Business, Finance, and Accounting	3
ACCT 6107	Corporate Governance	3
ACCT 6108	Leadership for Financial Executives	3
ACCT 6109	Financial Strategy	3
Sub-Total		30
Elective Courses		
Sub-Total		0
Track/Options (if applicable)		
Sub-Total		0
Total Number of Credits		30

Program Schedule

Below is the anticipated schedule for the Executive EMAcc program. Note that this program is being tailored to executives who (1) typically are busy and unavailable for courses spread over full university semesters, and (2) enjoy a significant amount of work experience upon which the SOA can build. As such, this program does not follow the traditional semester system at Utah State University. In addition, each course will be a combination of an out-of-class component and an intensive in-class session and will be built around a cohort group of students.

Summer I	Winter	Summer II
-----------------	---------------	------------------

(Two-Week Intensive Session)	(One-Week Intensive Session)	(Two-Week Intensive Session)
ACCT 6100 <i>Financial Reporting and the SEC</i> (3 credit hours)	ACCT 6105 <i>Taxes: Planning and Strategy</i> (3 credit hours)	ACCT 6101 <i>Advanced Strategic Cost Management</i> (3 credit hours)
ACCT 6103 <i>Accounting Information and the Capital Markets</i> (3 credit hours)	ACCT 6106 <i>International Business, Finance, and Accounting</i> (3 credit hours)	ACCT 6102 <i>Research and Valuation</i> (3 credit hours)
ACCT 6107 <i>Corporate Governance</i> (3 credit hours)		ACCT 6104 <i>Big Data and Systems Analytics for Financial Executives</i> (3 credit hours)
ACCT 6108 <i>Leadership for Financial Executives</i> (3 credit hours)		ACCT 6109 <i>Financial Strategy</i> (3 credit hours)

Section VII: Faculty

It is anticipated that the following current faculty will work to support the program:

Larry Walther, PhD, CPA is serving as co-department head and EY Professor in the School of Accountancy. Professor Walther has been on faculty at Utah State University for seven years. Prior to joining USU, Professor Walther served as department head at the University of Texas at Arlington. In addition to his role as a professor, Dr. Walther has owned businesses and has served as a consultant and/or director to various public and non-public companies. He has taught a variety of courses at both the undergraduate and graduate levels. It is anticipated that Dr. Walther will provide oversight services to one or more EMAcc courses. He will also assist in identifying talented adjunct faculty as well as highly-respected individuals in the profession to assist with the teaching of the EMAcc courses.

Chris Skousen, PhD is serving as co-department head of the School of Accountancy. He has been on the faculty at USU for eight years. Prior to joining the faculty of USU, Dr. Skousen served on the faculty of the University of Texas at Arlington. He has taught a variety of both undergraduate and graduate accounting courses. He has also filled a variety of administrative assignments including serving on the USU budget and faculty welfare committee, serving on the faculty senate, and serving on the Huntsman School's curriculum committee. Dr. Skousen will provide oversight services to one or more EMAcc courses.

Jeffrey T. Doyle, PhD, CPA is a Full Professor in the School of Accountancy. Dr. Doyle has been on faculty at USU for nine years. Prior to joining the USU faculty, Dr. Doyle served as Visiting Assistant Professor at Stanford University for one year and served on the faculty at the University of Utah for three years. He has published widely and has received awards for both research and teaching. Dr. Doyle also spent a year serving as Research Fellow at the Financial Accounting Standards Board (FASB) where he advised the U.S. accounting standard setter regarding academic research relevant to their deliberations. Dr. Doyle will provide oversight services to one or more EMAcc courses.

E. Vance Grange, PhD is an Associate Professor in the School of Accountancy and has been on faculty since 1983. He has served as the Director of Taxation Programs and the Director of Personal Financial Planning Programs for the School of Accountancy. He has taught a variety of courses at both the undergraduate and graduate levels. Dr. Grange will provide oversight services to one or more EMAcc courses.

Richard Jensen, PhD, CPA is a Full Professor in the School of Accountancy and has been on faculty since 1987. Dr. Jensen has served in a variety of capacities in the SOA including Department Head and Director of Graduate Programs. He has taught a variety of courses in accounting at both the undergraduate and graduate levels. Dr. Jensen will provide oversight services to one or more EMAcc courses.

Nathaniel Stephens, PhD, CPA is an Associate Professor of Accountancy will serve as program director. Professor Stephens has been on faculty at Utah State University for seven years and has taught a variety of accounting courses at both the undergraduate and graduate levels. He has also filled administrative assignments both in the School of Accountancy (SOA) and the Huntsman School of Business (HSB). Most closely related to this program is his leadership of the SOA's effort to implement effective assurance of learning processes in compliance with accreditation standards.

Richard Price, PhD is an Assistant Professor of Accountancy and will provide oversight services to one or more EMAcc courses. Professor Price has been on faculty at Utah State University for three years and has taught accounting courses at both the undergraduate and graduate levels. Prior to joining USU, Professor Price taught in the graduate business program at Rice University. Professor Price has served in a variety of service and administrative assignments, including implementing a faculty mentoring program for students here at USU.

Chad A. Simon, PhD is an Assistant Professor of Accountancy and will provide oversight services to one or more EMAcc courses. Professor Simon has been on faculty at Utah State University for three years and has taught accounting courses at both the undergraduate and graduate levels. Prior to joining USU, Professor Simon served on the faculty of UNLV. Professor Simon has served in a variety of service and administrative assignments, including overseeing the Quigley Ambassadors; a group of students who reach out to recruit students into the accounting program.

It is not anticipated that there will be any need to hire any additional full-time faculty for this program. All faculty needs will be met through existing faculty or through hiring adjunct faculty who are well known in their respective fields.