

DEC 07 2015

MARYLAND HIGHER EDUCATION COMMISSION
ACADEMIC PROGRAM PROPOSAL

PROPOSAL FOR:

- NEW INSTRUCTIONAL PROGRAM
- SUBSTANTIAL EXPANSION/MAJOR MODIFICATION
- COOPERATIVE DEGREE PROGRAM
- WITHIN EXISTING RESOURCES OR REQUIRING NEW RESOURCES

(For each proposed program, attach a separate cover page. For example, two cover pages would accompany a proposal for a degree program and a certificate program.)

Community College of Baltimore County
Institution Submitting Proposal

February 1, 2016
Projected Implementation Date

Certificate
Award to be Offered

Certified Management Accountant (CMA) Certificate
Title of Proposed Program

500204
Suggested HEGIS Code

520301
Suggested CIP Code

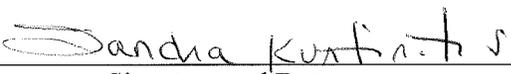
Financial Studies
Department of Proposed Program

Jane Mattes
Name of Department Head

Rose Mince
Contact Name

rmince@ccbcmd.edu
Contact E-Mail Address

443-840-1246
Contact Phone Number


Signature and Date

President/Chief Executive Approval

11/18/15
Date

Date Endorsed/Approved by Governing Board

ACADEMIC PROGRAM PROPOSAL

MATERIALS AND GUIDELINES

A. Centrality to institution mission statement and planning priorities:

The Community College of Baltimore County (CCBC) mission states that CCBC provides accessible, affordable, and high quality education that prepares students for transfer and career success, strengthens the regional workforce, and enriches our community. The primary goal of the Certified Management Accountant (CMA) Certificate is to provide a pathway for students who have a baccalaureate degree in majors other than accounting who want to prepare for the CMA certification exam and gain a deeper understanding of how financial performance can drive business strategy. Ultimately, a non-credit exam preparation course is planned in order to provide superior academic and exam support services designed to assist students to earn this valued credential.

If approved, this program would directly support CCBC's strategic direction of Teaching and Learning Excellence and one of its tenets to encourage students to value lifelong learning, personal development, active citizenship, and educational and professional advancement. The proposed program aligns with the College's Comprehensive Academic Plan by supporting development of academic programs that would attract better prepared students. In addition, this program will be identified as a priority in the strategic plan for CCBC's School of Criminal Justice and Law since it will serve to attract students with existing degrees who are better prepared for rigorous instruction.

This program also affirms two key institutional priorities related to enrollment stabilization based on CCBC's mission and demographics. The College is prioritizing and investing resources in areas/initiatives with expansion and/or stabilizing potential. Given the abundant job opportunities for accountants and auditors described later in this document, this program has excellent potential for expansion in order to satisfy the documented workforce development need.

In addition, the College is promoting completion of credit degrees and certificates and workplace certification/transfer (ideally after completing a community college credential). This program provides students with the opportunity to earn a credit certificate at CCBC and then to pursue the CMA credential. By earning this valued credential, certified management accountants have better job opportunities accompanied with higher salaries.

B. Adequacy of curriculum design and delivery to related learning outcomes consistent with Regulation .10 of this chapter:

- 1. Provide a list of courses with title, semester credit hours and course descriptions, along with a description of program requirements**

List of courses

ACCT 101 - Principles of Accounting I

3 Credits

Provides in-depth study of the accounting cycle for sole proprietorships, including record-keeping, preparation of financial statements, and the theory of accounts; uses computer technology and problem-solving techniques to supplement classroom work. 3 lecture hours per week. Note: CLEP exam is accepted. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): RDNG 052 or ESOL 054 and ENGL 052 or ESOL 052 or ACLT 052; and MATH 081

ACCT 102 - Principles of Accounting II

3 Credits

Defines accounting practices for partnerships and corporations through the use of specific accounting problems; explains current accounting systems procedures and the preparation of financial statements, as well as managerial and cost accounting methods. 3 lecture hours per week. Note: CLEP exam is accepted. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 101

ACCT 201 - Intermediate Accounting I

3 Credits

Explains financial accounting standard setting, concepts of financial accounting, balance sheets and income statements, and revenue and expense recognition; defines accounting for current assets, current liabilities, fixed assets, and intangible assets. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

ACCT 202 - Intermediate Accounting II

3 Credits

Continues the study of financial accounting standards; emphasizes accounting for inventories, securities, stockholders' equity, long-term liabilities, earnings per share, accounting changes, error analysis, and cash flow. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 201 or written permission from instructor required

ACCT 204—Accounting Information Systems

3 Credit(s)

Examines accounting information systems in relation to the role of the accountant including transactional analysis, business processes, system design and documentation, fraud, internal control, system conversion, and investments in accounting information systems. 3 lecture hours per week. Course offered once a year (fall or spring).

Prerequisite(s): ACCT 101

ACCT 225—Cost Accounting

3 Credit(s)

Describes the nature and purpose of cost accounting in relation to industrial situations; highlights common practices of job order cost accounting, processes, standard and direct costing, preparation of cost statements, analysis of cost information, and project planning and control. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

ACCT 241 - Tax Accounting I

3 Credit(s)

Examines fundamental federal, state, and local tax concepts, related to individuals. The course includes a comprehensive overview of the legislative process; basic tax structure; essential aspects of tax research; gross income; business, employee, and itemized deductions; and property transactions. The course provides experience in the use of various federal forms and schedules, including Schedule C for the calculation of profit/loss for sole proprietorships. A consideration of the ethical obligations of tax preparers is included. The course uses computer technology and problem-solving techniques to supplement classroom work. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

ACCT 242—Tax Accounting II

3 Credit(s)

Provides a continuing study of fundamental federal tax laws and how they are applied to corporations, flow-through entities, estates and trusts. The course examines the tax treatment of various business and financial transactions as they relate to the specific type of entity that will be affected. The course also focuses on the business concerns of corporations (executives, board of directors, shareholders, and stakeholders), partnerships (members of the partnership), and estate and trusts (managers, executors,

and administrators), as well as the professional and ethical responsibilities of the accountant. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 241

ACCT 260—International Accounting

3 Credits

Provides a comprehensive overview of accounting requirements, practices, and issues related to international business activities and foreign operations, with a focus on the accounting issues encountered by multinational companies engaged in international trade and foreign direct investments. A comparison of International Financial Reporting Standards (IFRS) and U.S. Generally Accepted Accounting Principles (GAAP) is included to enhance the development of a "critical thinking" approach to financial accounting and reporting. The differences in perspectives, standards, and national cultures across different countries and geographical areas will be reviewed to provide an understanding of the financial reports produced under IFRS and U.S. GAAP. 3 lecture hours per week. Course offered once a year (fall or spring).

Prerequisite(s): ACCT 202

MNGT 105—Principles of Management

3 Credits

Examines the basic managerial processes and activities; relates findings in the behavioral sciences to the various levels of management and aids the student in understanding theory and practice of management. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ENGL 052 or ESOL 052 and RDNG 052 or ESOL 054 ; or ACLT 052

MNGT 150—Principles of Marketing

3 Credits

Examines the managerial approach to the basic problems and practices in marketing; provides an analysis of marketing methods and techniques, channels of distribution, pricing, product lines and promotion. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): MNGT 101

MNGT 220—Operations Management

3 Credits

Examines operations management concepts, tools, and practices for designing, planning, controlling, and improving manufacturing and service organizations. The use of operations strategy to gain competitive advantage is emphasized. Topics include facility location and layout design, forecasting, queuing models, inventory management, enterprise resource planning, production systems, and quality assurance. Course offered once a year (fall or spring).

Prerequisites(s): MATH 153, MNGT 105, MNGT 150

MNGT 228—Strategic Management

3 credits

Explores current strategic management theories and applications. This capstone course examines the concept of competitive advantage that sets organizations apart by integrating strategy, theory, and practice. Course work blends theory with application by analyzing the current situation, developing appropriate strategies, and implementing, evaluating and changing those strategies as needed. Course offered once a year (fall or spring).

Prerequisite(s): ENGL 101, CMNS 101, MNGT 105, MNGT 150, ECON 201, and ACCT 102

MNGT 257—Financial Management

3 Credit(s)

Provides an overview of the various facets and functions of a business enterprise including management, labor relations, and marketing; explores law, accounting, and the Stock Market. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102 and MATH 083

MATH 153 - Introduction to Statistical Methods

4 Credit(s)

Develops an understanding of statistical methodology and use of critical judgment in analyzing data sets; covers descriptive statistics, introduction to probability, normal and binomial distributions, hypothesis testing, confidence intervals, regression and correlation, chi-square distribution, and introduction to ANOVA. A statistical computer package, e.g. Minitab, is introduced as a computational tool. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): Algebra I and II and a satisfactory score on the MATH placement test or satisfactory completion of MATH 073 or MATH 083 and ENGL 052 or ESOL 052 and RDNG 052 or ESOL 054; or ACLT 052

MATH 163 - College Algebra

3 Credit(s)

Explores the nature and scope of college mathematics through the study of functions. Topics include the study of polynomial, rational, radical, piece-wise defined, and absolute value functions and their graphs and applications as well as modeling with these functions. Additional topics include complex numbers, the binomial theorem, inverse functions, operations with functions, and exponential and logarithmic functions and their graphs and applications. Note: 3 credits awarded for MATH 163 for a CLEP Precalculus Exam score of 50 or higher. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ENGL 052 or ESOL 052; RDNG 052 or ESOL 054 ; or ACLT 052 ; Algebra I and II in high school and a satisfactory score on the placement exam; or MATH 083;

MATH 230 - Calculus with Applications

4 Credit(s)

Explores topics of differential and integral calculus related to business, natural science and social science situations. Students will first learn the calculus of linear, polynomial, rational, logarithmic and exponential functions, and then expand their knowledge to multi-variable functions. The content of this course focuses on business applications. Courses offered less than once a year.

Prerequisite(s): ENGL 052 or ESOL 052 and RDNG 052 or ESOL 054; or ACLT 052 ; MATH 163 or MATH 165 or LVM5

ECON 201 - Introduction to Macro-Economic Principles

3 Credits

Studies the national economy including income, savings, investment, government economic activity, and policy making; explores money and banking, economic growth, international economics, and related current issues and problems. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): RDNG 052 or ESOL 054 and ENGL 052 or ESOL 052 ; or ACLT 052 ; and MATH 081

ECON 202 - Introduction to Micro-Economic Principles

3 Credits

Explores how businesses, households, and sometimes public agencies utilize scarce resources in competitive and noncompetitive environments. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ECON 201 or written permission from program coordinator required

Description of Program Requirements

Certified Management Accountant Certificate

This certificate program outlines a curriculum of specialized courses designed primarily for students who hold a Bachelor's degree in business administration or a related field but have not majored in accounting. The majority of courses are available online to appeal to students who are working professionals. A degree is not a requirement for admission to this program, however. Other students may enroll in this program by obtaining permission of the Accounting program coordinators.

This program is designed for students who desire to obtain employment as a management accountant. These skilled professionals provide support for and participate in decision making, planning and budgeting, control and performance evaluation, and strategy in business and other organizations. Graduates of the program can then choose to enroll in a preparation program for the Certified Management Accountant (CMA) exam.

A certificate will be awarded to those students who achieve a 2.0 GPA or higher and complete at least 25% of the credits required while enrolled at CCBC.

Certificate Requirements

Required Accounting Courses

ACCT 101	Principles of Accounting I	3 credits
ACCT 102	Principles of Accounting II	3 credits
ACCT 201	Intermediate Accounting I	3 credits
ACCT 202	Intermediate Accounting II	3 credits
ACCT 204	Accounting Information Systems	3 credits
ACCT 225	Cost Accounting	3 credits
ACCT 241	Tax Accounting I	3 credits
ACCT 242	Tax Accounting II	3 credits
ACCT 260	International Accounting	3 credits

Additional requirements:

MATH 153	Introduction to Statistical Methods	4 credits
MATH 163	College Algebra	3 credits
MATH 230	Calculus with Applications	4 credits
ECON 201	Introduction to Macroeconomic Principles	3 credits
ECON 202	Introduction to Microeconomic Principles	3 credits
MNGT 105	Principles of Management	3 credits
MNGT 150	Principles of Marketing	3 credits
MNGT 220	Operations Management	3 credits
MNGT 228	Strategic Management	3 credits
MNGT 257	Financial Management	<u>3 credits</u>

Total Number of Credits = 59 credits

2. Describe the educational objectives and intended student learning outcomes.

Program Outcomes

Upon completion of the Certified Management Accountant Certificate Program, the student will be able to:

- demonstrate the behaviors and skills necessary to function as a competent, entry-level accountant;
- apply the knowledge learned from the program successfully in the professional practice of accounting;
- obtain employment in accounting upon completion of the program; and
- prepare for satisfactory completion of the Certified Management Accountant (CMA) examination through the Institute for Management Accountants.

Student Learning Outcomes

Students who successfully complete the Certified Management Accountant Certificate will be able to:

- apply basic financial, cost, and tax accounting principles;
- employ problem-solving skills related to accounting issues;
- examine accounting as an information processing system;
- analyze and interpret transactions and related financial statements;
- examine product costing systems;
- explain cost, volume, and profit analysis;
- discuss budgeting and standard costing;

- compare and contrast Generally Accepted Accounting Principles and International Accounting Standards; and
- practice ethical accounting behavior.

3. Discuss how general education requirements will be met, if applicable. N/A
4. Identify any specialized accreditation or graduate certification requirements for this program and its students. N/A
5. If contracting with another institution or non-collegiate organization, provide a copy of the written contract. N/A

C. Critical and compelling regional or statewide need as identified in the Maryland State Plan.

Societal Needs

This program provides an affordable means for students to acquire the academic background to prepare for and earn the valued CMA industry credential. This initiative expands access for minority and educationally disadvantaged students to pursue this opportunity from the standpoint of cost since CCBC's tuition and fees are much lower as compared to four-year institutions.

Alignment with the Maryland State Plan

This program will attract more highly qualified students who, in turn, are more likely to complete their program of study and be equipped with the requisite qualifications to prepare for and earn the CMA credential. In accordance with the Maryland State Plan for Postsecondary Education, college completion was identified as one of the significant issues in the Plan and a primary focal point of postsecondary education in Maryland. Goal 2 of the Plan promotes and supports access and completion. This program will provide an affordable means for students to garner the academic background needed to prepare for and earn the CMA credential thereby supporting access and facilitating completion.

This program will also promote Goal 5 of the plan by supporting a knowledge-based economy through education and training. As indicated in the Plan, there is a perceived mismatch between the skills that job applicants possess and the ones that employers require, and a need for more people in the workplace with recognized credentials. This program will provide a pipeline of graduates with the potential to earn this nationally recognized credential desired by employers.

D. Market Supply and Demand in the Region and State

Market Demand, Availability of Job Openings, Supply of Graduates, and Educational and Training Needs

According to a recent article in *Time Magazine*, Accountants and Auditors are considered to be the second most in demand occupation in the workforce using the Labor Department's

Standard Occupational Classification. Currently over one million accountants and auditors are employed in the United States (<http://time.com/404/5-most-in-demand-jobs-right-now/>).

The U.S. Bureau of Labor Statistics projects that employment of Accountants and Auditors is expected to grow 13 percent from 2012 to 2022, about as fast as the average for all occupations. Employment should rise from 1,275,400 in 2012 to 1,442,200 in 2022, a numeric increase of 166,700. Demand for accountants and auditors will be aligned with trends in economic growth. As the economy expands, more staff will be needed to prepare and examine financial records. Recent corporate scandals and a concomitant increase in laws and regulations should intensify the need for accountants and auditors as organizations strive to comply with new standards. Stricter lending standards should increase the importance of audits as a means for organizations to demonstrate their creditworthiness. In addition, the continued globalization of business should foster more demand for accounting expertise and services related to international trade and international mergers and acquisitions (<http://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm#tab->)

According to ONET OnLine, 1,275,000 Accountants and Auditors were employed in 2012. The projected job growth from 2012-2022 is anticipated to be 8 to 14%, and the number of job openings is predicted to be 544,200 (<http://www.onetonline.org/link/summary/13-2011.01>). A minimum of a Bachelor's degree is generally required for consideration for these positions. The number of graduates with Bachelor's degrees in Accounting was 54,423 in 2013-2014 according to the report, *2015 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits* (<http://www.aicpa.org/InterestAreas/AccountingEducation/NewsAndPublications/DownloadableDocuments/2015-TrendsReport.PDF>). The number of Bachelor's degrees awarded in Accounting decreased by 11% during this period according to this source, while the available number of jobs increased. There is clear evidence of a workforce development need that CCBC is well positioned and prepared to address.

Evidence of the educational and training needs for Accountants, including the job tasks, tools and technology, knowledge required, skills, abilities, work activities, detailed work activities, education, and credentials needed is contained at the following link (<http://www.onetonline.org/link/summary/13-2011.01>).

Based on the Maryland Department of Labor, Licensing, and Regulation (DLLR) projections across the State of Maryland, employment for Accountants and Auditors should increase 8.5% during the period from 2012-2022. That is, employment should rise from 27,081 in 2012 to 29,394 in 2022—a net increase of 2,313 (<http://www.dllr.state.md.us/lmi/iandoproj/occgroupp13.shtml>).

According to the DLLR Workforce Investment Act Occupational Projections for Baltimore County for 2010-2020, employment for Accountants and Auditors should rise 71% during this period. That is, employment should increase from 5,195 in 2010 to 8,896 in 2020—a net increase of 3,701 (<http://www.dllr.state.md.us/lmi/iandoproj/baltimorecounty/occgroupp13.shtml>).

E. Reasonableness of program duplication:

While Bachelor's degree programs in Accounting exist at multiple colleges and universities in the State of Maryland and surrounding region, there were not any Certified Management Accountant Certificate programs included according to the report prepared by the Maryland Higher Education Commission, *Trends in Degrees and Certificates by Program—Maryland Higher Education Institutions 2000-2013* published in August 2014. The University of Maryland Baltimore County does have a Pre-Professional Studies in Accounting Certificate that would assist students in preparing for the CMA exam.

Justification for the Proposed Program

This program is a viable alternative for students who already hold a Bachelor's degree and are seeking the educational background to qualify for jobs in the managerial accounting field. CCBC is poised to provide a quality educational program at a very cost-effective price for interested students. We anticipate that students will already have some of the required course work completed from their Bachelor's degree program; and where it is feasible, CCBC can provide reverse transfer options for these students to fulfill their program requirements. This initiative will also address a documented workforce development need, based on the shortage of qualified accountants in Baltimore County and the surrounding region.

F. Relevance to Historically Black Institutions (HBIs)

Since this program is unique in the State of Maryland, it should not have any negative impact on the implementation or maintenance of high-demand programs at HBIs as well as the uniqueness and institutional identities and missions of HBIs. On a positive note, students who graduate from HBIs with degrees in Business Administration or a related discipline and want to pursue a career in managerial accounting will have an affordable alternative in order to acquire the academic background needed to pursue employment in this in-demand field.

G. Principles of Good Practice in Distance Education

Curriculum and Instruction

The Certified Management Accountant program was developed by CCBC's Accounting faculty and was vetted and approved by the College's internal curriculum governance process to ensure that the curriculum is coherent, cohesive, and comparable in academic rigor to programs offered in traditional academic formats. As part of this process, the learning outcomes were examined to ensure they were appropriate given the rigor and breadth of the program. The careful research that is performed in the development of newly approved programs facilitates their internal adoption within CCBC's established planning and resource allocation processes. The program will be overseen by the Department Chair for Financial Studies (includes the disciplines of Accounting and Economics), and three full-time Accounting faculty members who all hold an active Certified Public Accountant (CPA) license in Maryland. The Department Chair and the three Accounting faculty have completed the CCBC mandated training required to develop and teach online courses.

The College uses Blackboard as its Learning Management System (LMS). Within this environment there are numerous tools that provide for appropriate real-time or synchronous communications as well as delayed interaction or asynchronous communications between faculty and students. Faculty who will be teaching online are trained to take best advantage of these technologies in their courses. Faculty members include any assignments for development of new distance education courses in their Annual Professional Summaries as part of the faculty evaluation process.

All levels of academic and instructional technology planning are integrated in the development of new distance education courses and programs. Distance education planning is also coordinated with CCBC's Enrollment and Student Services and Administrative Services divisions to ensure that students have access to academic and physical resources needed to promote student success. Many of the courses in the proposed Certified Management Accounting Certificate program have already been offered and have benefited from this integrated planning process.

Role and Mission

As part of CCBC's mission, the College is committed to preparing students for career success and strengthening the regional workforce. The Certified Management Accounting Certificate will help to fulfill both of these goals. In addition, as part of CCBC's strategic direction of Teaching and Learning Excellence, the College is committed to using the most technologically appropriate and effective teaching methods and formats available. The effectiveness of current technologies to support the objectives of all academic programs is reviewed on an ongoing basis, as illustrated below, and additional resources are allocated to meet documented needs.

In Spring 2007, the College commissioned an assessment of information technology services and resources. To complement these efforts, in Fall 2007 the Vice President of Instruction (VPI) charged the Distance Education Task Force (DETF), that includes a large complement of faculty, with reviewing distance learning at CCBC and recommending a framework for future development and improvement. The DETF report was submitted to the VPI and Chief Information Officer (CIO) in June 2008.

In July 2008, CCBC's Information Technology Services (ITS) was reorganized to create a robust, effective technical help desk and information technology support model for the College. To build on these accomplishments, ITS has its own formal planning document that is aligned and prepared in accordance with the CCBC Strategic Plan. One of the action items in the ITS Plan is to evaluate, adopt, and maintain the most current technologies available in support of online and distance learning. Achievement of this action item is measured on an ongoing basis through CCBC's institutional assessment processes. It is noteworthy that the College was commended for its culture of institutional assessment in its Middle States decennial reaccreditation in 2012.

Faculty Support

To promote high-quality instruction, once new distance education courses and programs have been approved, a faculty member must complete CCBC's Online Course Development Institute before developing and teaching a distance education course. Through this professional development, faculty members learn about the pedagogical and technological aspects of teaching online and work with an instructional designer to develop the course shell and materials. The instructional design team reviews the course for compliance with Quality Matters standards before the course is offered in the schedule of classes. Through this review, the faculty member and instructional design team ensure that the design of the course will enable a student to achieve the learning outcomes and that these outcomes are assessed appropriately. Faculty who are teaching online for the first time but not developing the course for online delivery (i.e., teaching an already existing distance education course), complete the professional development opportunity, Teaching Online Course, to become skilled in teaching within this environment. This course is offered online and includes 40 hours of activities.

To ensure that the principles of best practice for teaching in a distance education format are established and implemented, the Distance Learning Advisory Board (DLAB) was created in 2009 and is comprised of institutional leaders, including a large complement of faculty who teach online. This group was charged by the VPI to develop policies designed to improve distance education outcomes for consideration by the College's governance structure. As new policies are approved, they are monitored and assessed as part of the established institutional assessment processes.

The College provides a robust array of support services for faculty teaching in a distance education format. Within ITS, the Instructional Technology Department is led by the Senior Director of Instructional Technology and includes an Online Learning/Instructional Design Group and a Learning Management Systems and Instructional Training Group to provide support to faculty in the design of courses and courseware. The Online Learning/Instructional Design Group is led by a Director and includes three Instructional Designers (two at the senior level). The Learning Management Systems and Instructional Training Group is led by a Director and includes two LMS Administrators, two Technology Trainers, and an Administrator for Digital and Emerging Technologies. Additional support is provided to faculty via a 24/7 Technical Help Desk and an externally hosted LMS, which includes the highest level of technical support available.

To ensure appropriate learning resources are available to students, CCBC offers online tutoring, which is provided by trained tutors. The format for the service is through an asynchronous discussion board using Blackboard. Students self-register for each subject in which they seek tutoring; these subjects then appear on their Blackboard class list and include allied health, biology (all levels), chemistry (all levels), math (all levels), physics, and psychology. Online tutoring for other subjects, such as accounting, economics, and philosophy, may be available upon request. To increase awareness of online tutoring the Student Success Centers (SSC) provide an announcement on Blackboard and provide a brochure during the classroom announcements in the first week of school.

As indicated in the Library section of this proposal, students have access to a useful guide for accounting resources through the following

URL: <http://libraryguides.cbcmd.edu/accounting>. One of the College's librarians is featured on this page as a point of contact for students who need assistance.

The College also subscribes to several online databases that would be helpful to students in this program such as *Business Source Premier*, *Proquest ABI/INFORM Complete*, *ProQuest Newsstand*, and *Lexis Nexis Academic*. The CCBC Libraries' collection is growing in the area of eBooks and currently provides access to over 350 eBooks on the topic of accounting. Students can access these eBooks anytime from any computer or mobile device on or off-campus.

Beyond the resources provided through CCBC, the College provides Inter-Library Loan service, <http://library.cbcmd.edu/screens/borrowingfromotherlibs.html>. In addition, to make library services more accessible to students, the CCBC library participates in a 24/7 online reference service through the *AskUsNow* Maryland statewide program.

Students and Student Services

The CCBC College Catalog is updated on an annual basis and will contain clear, complete, and timely information on the proposed curriculum, course and degree requirements, nature of faculty/student interaction, and assumptions about technology competence and skills. Within Blackboard, students can access useful information after they have registered for an online course such as Blackboard tutorials and technical requirements, availability of academic support services and 24/7 Help Desk support, and financial aid resources. Costs and payment policies are consistent for classes in online and traditional formats; this information is contained in the College catalog at the following URL: <http://catalog.cbcmd.edu/content.php?catoid=26&navoid=1538>.

Distance education students and other learners find support online for advising, registration, financial aid, and library services. Five designated full-time advisors dedicate 2-10 hours of advising time to respond to online student inquiries. General information is provided within 24 to 36 hours. All CCBC students may access online advising while maintaining confidentiality. Online advising services average 200 students per month. Application and registration processes now occur mostly online.

The financial aid application process, including the counseling component, can be completed online. Financial Aid TV is also available on the CCBC website at the following URL: <http://ccbc.financialaidtv.com/>. Distance education students are eligible for all facets of financial aid offered through CCBC.

The majority of students who would likely be interested in this certificate program would already have earned a Bachelor's degree in another discipline. Therefore, they should already have an acceptable background, knowledge base, and technical acumen to be successful in a distance education program.

CCBC has an extensive array of print and electronic communications to inform the public and other College audiences of the strength of CCBC's mission, the quality of its academic programs, and the diversity of training offerings and support services available. Revisions are made regularly to reflect program, policy, and/or procedural changes and to modify or rebrand the marketing message. As part of providing these communication tools and outreach initiatives for students and the community, several positive outcomes have been achieved. Staff training and the implementation of communication technology have augmented CCBC's efforts to comply with Higher Education Opportunity Act regulations related to misrepresentation. Additionally, a consistent message is provided when working directly with prospective and enrolled students. This same focus on quality would be applied to all advertising, recruiting, and admissions materials prepared for this proposed certificate program.

Commitment to Support

CCBC faculty are evaluated annually in three areas—Professional Assignment, College and Community Service, and Scholarship/Professional Growth. It is stipulated that 60-70% of the evaluation must be based on Professional Assignment, and 10-20% must cover Professional Development. Within the category of Professional Assignment, the written faculty evaluation policy recognizes the importance of instructional improvement; and efforts made to convert, develop, or implement classes in online or blended formats are named in the category of instructional improvement. Potential areas of Scholarship/Professional Growth include furthering one's technical education by learning new software and/or technology. In addition, public performances, presentations, and exhibitions that recognize one's area(s) of expertise that involves research and scholarly preparation are also recognized as acceptable means of documenting scholarship and professional growth.

According to CCBC policy, when a program of study is discontinued, students will be afforded time to complete the program requirements. Program Coordinators will work with students to develop plans to help students complete their course work. If particular courses are no longer offered, substitutions will be made. The length of time for services and benefits to be extended is determined by the number of credits the student needs to complete the program, with the maximum of up to two years after the discontinuance of the program. Requests for further extension must be submitted in writing to the Vice President of Instruction. This policy would apply to this proposed program of study.

Evaluation and Assessment

Learning outcomes assessment projects are being developed for individual courses in the proposed program. For instance, students will be required to take a common final exam in all sections of ACCT 101—Principles of Accounting I so that the results can be assessed, and any deficiencies noted in the analysis can be addressed in the spirit of continuous improvement. This program will be incorporated in CCBC's program review process that supports CCBC's strategic direction of Student Success and fulfillment of the related institutional goal to measure and assess student outcomes routinely, evaluate multiple

measures of student achievement and success, and act upon the results to improve student outcomes.

CCBC's Office of Planning, Research and Evaluation (PRE) maintains information on student retention in academic programs. This data is provided as part of the program review process for analysis and program improvement. To further promote quality in instruction and assess the performance of the faculty member in the online environment, the Distance Learning Advisory Board developed and implemented a student course evaluation instrument for distance education courses. Faculty satisfaction with Distance Education Services and with Instructional Technology is measured through the annual CCBC Employee Survey. Since many of the courses in the Certified Management Accountant Certificate are included in other CCBC credit offerings, the program is cost effective by taking advantage of existing College resources.

As part of CCBC's commitment to an evidenced-based approach to the best online teaching practices, the College provides budgetary resources to support Quality Matters (QM), a faculty-centered peer review process designed to certify the quality of online course design. Approximately 200 faculty have completed the Applying the QM Rubric workshop and nearly 20 are QM certified peer course reviewers. By faculty applying the QM rubric to existing distance education sections, CCBC can discern that essential course components, including learning objectives, assessments and measurements, resources and materials, learner engagement, and course technology have sufficient academic rigor and serve to enable students to meet the learning expectations and outcomes for the course. Increasing numbers of online courses are being evaluated for Quality Matters' certification. Continuous improvement is promoted through ongoing monitoring of student performance in distance education offerings by CCBC's Planning, Research, and Evaluation staff. The results of this monitoring are shared with appropriate constituencies so that any needed adjustments in curriculum can be made.

Student performance in online courses is also benchmarked against student performance in the same courses offered in a face-to-face format to evaluate differences. Comparisons of student retention/persistence are also made. The Office of Planning, Research, and Evaluation provided success rates for fall 2012 web courses of 65%, compared to 77% in non-web courses and found that these rates had increased slightly in recent years. Additionally, the withdrawal rate for web courses in fall 2012 was 4% higher (10%) than for non-web courses (6%). The percentage of students withdrawing from web based courses and traditional courses has declined slightly in the past several years. Data shows that many students who register late for distance education courses do so because classroom sections are full, and students who register late have lower success rates across all modes of instruction.

Assessment and documentation of student achievement will occur as part of CCBC's program review process. Academic programs, whether they are offered online or in traditional formats, are reviewed on a five-year cycle. Program coordinators must document how student learning outcomes were developed and validate how the outcomes relate to the College's mission.

H. Adequacy of Faculty Resources

The full-time and adjunct faculty scheduled to teach accounting courses in the proposed program hold an active CPA license and a Master's degree. In addition, since the degree programs at CCBC in Accounting, Business Administration, Business Management, and Economics have specialized accreditation through the Accreditation Council for Business Schools and Programs (ACBSP), all of the faculty identified have met the credentialing requirements promulgated by the ACBSP.

Full-time Faculty

James Bryant, CPA

Associate Professor/Coordinator, Accounting
B.S., University of Maryland, College
Park Accounting (1970)
M.B.A., Loyola University of Maryland
Finance (1978)

Principles of Accounting II

John Bowen, CPA

Assistant Professor, Financial Studies
B.S., Loyola University Maryland
Mathematics (1970)
M.B.A., Loyola University of Maryland
Finance (1979)

Principles of Accounting I and II, Cost Accounting

Stephen Houston, CPA

Assistant Professor, Accounting
B.S., Towson University
Psychology (1971)
M.Ed., Towson University
Secondary Education (1976)

Principles of Accounting I and II, Intermediate Accounting I and II

Jennifer Joyner

Assistant Professor/Coordinator, Economics
B.A., College of William & Mary
Economics (1988)
M.A., Virginia State University
Economics & Finance (1993)

Introduction to Macroeconomic and Introduction to Microeconomic Principles

Sara Leu

Assistant Professor, Business Studies
B.B.A., National Taiwan University
Finance (1986)
M.B.A., Syracuse University
Business Administration (1993)
Ph.D., National Chung Cheng University
Business Administration (2007)

Strategic Management

Regina Shea, CPA

Associate Professor/Coordinator, Accounting
A.A., Essex Community College (1983)
B.S., University of Baltimore
Business Administration (1985)
M.S., Johns Hopkins University
Education (1989)

Principles of Accounting I and II

Melissa Stitt, CPA

Assistant Professor, Accounting
B.S., Mount Saint Mary's College
Accounting (1997)
M.B.A., Mount Saint Mary's College Business
Administration (2008)

Principles of Accounting I and II, Intermediate Accounting I and II, Cost Accounting, Accounting Information Systems

Dennis Sullivan

Assistant Professor, Business Studies
B.A., University of Maryland, College Park
English Language and Literature (1988)
M.B.A., Johns Hopkins University
Business Administration (2003)

Principles of Marketing

Jay Whitelock

Associate Professor, Business
B.A., University of Maryland, Baltimore
County Economics (1977)
M.B.A., University of Baltimore
Business Administration (1983)

Financial Management

Adjunct Faculty

Gina Jalbert

B.B.A., Loyola College in Maryland

Accounting (2003)

M.B.A., University of Baltimore

Business Administration (2004)

J.D., University of Baltimore

Estate Planning and Tax Law (2007)

Tax Accounting I and II, International Accounting

Additional adjunct faculty will also be used with the requisite qualifications to teach courses in this proposed program of study in accordance with CCBC policy.

I. Library

The current resources are sufficient for the proposed program. The textbooks for the courses will be on reserve in the campus libraries. Students have access to a useful guide for Accounting resources through the following URL:

<http://libraryguides.ccbcmd.edu/accounting>. One of the College's librarians is featured on this page as a point of contact for students who need assistance.

The College also subscribes to several online databases that would be helpful to students in this program such as *Business Source Premier*, *Proquest ABI/INFORM Complete*, *ProQuest Newsstand*, and *Lexis Nexis Academic*. The CCBC Libraries' collection is growing in the area of eBooks and currently provides access to over 350 eBooks on the topic of accounting. Students can access these eBooks anytime from any computer or mobile device on or off-campus.

Beyond the resources provided through CCBC, the College provides Inter-Library Loan service, <http://library.ccbcmd.edu/screens/borrowingfromotherlibs.html>. In addition, to make library services more accessible to students, the CCBC library participates in a 24/7 online reference service through the *AskUsNow* Maryland statewide program.

J. Adequacy of physical facilities, infrastructure, and instructional equipment

Since the program consists primarily of existing courses, current classrooms and computer labs will be used to hold classes. Online sections of many courses are available and have been very popular. This will limit any need for additional classrooms and related equipment. Please see the evidence in this document for how CCBC complies with the Principles of Good Practice for Distance Education.

New certificate proposals at CCBC are reviewed and approved according to the process developed through college governance, which includes approval by the Curriculum and Instruction Committee and the full College Senate. In addition, this new certificate proposal was carefully reviewed by the President and her Senior Staff prior to submission to

the CCBC Board of Trustees for their endorsement. The President has affirmed that the program can be implemented within existing institutional resources. A plan for ongoing equipment and facility upgrades and other routine needs has been developed and is in accord with CCBC's strategic plan.

K. Adequacy of financial resources with documentation

Narrative: The following breakdown of costs is based on in-county tuition rates and having one student complete 15 credits total per year during the fall, spring and summer semesters.

Tuition	\$1,695.00
General Services Fee	180.00 (\$12 per credit hour)
Registration Fee	165.00 (\$55/semester x 3)
Capital Fee	30.00 (\$10/semester x 3)
Technology Fee	150.00 (\$10 per credit hour)
Activity Fee	45.00 (\$3 per credit hour)
Total	\$2,265.00
Certificate fee	\$ 50.00

All students are eligible for regular CCBC financial aid.

The tuition and fees for 40 students per year, including certificate fees for 10 graduates, will be \$91,100.00. Please see Table 1: Resources and Table 2: Expenditures for additional information regarding financial resources.

TABLE 1: RESOURCES

Resources Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Reallocated Funds					
2. Tuition/Fee Revenue (c+g below)	16,950	33,900	50,850	67,800	67,800
a. # F.T. Students	0	0	0	0	0
b. Annual Tuition/ Fee Rate	N/A	N/A	N/A	N/A	N/A
c. Annual Full Time Revenue (a x b)	0	0	0	0	0
d. # Part Time Students	10	20	30	40	40
e. Credit Hour Rate	113.00	113.00	113.00	113.00	113.00
f. Annual Credit Hours	15	15	15	15	15
g. Total Part Time Revenue (d x e x f)	16,950	33,900	50,850	67,800	67,800
3. Grants, Contracts, & Other External Sources					
4. Other Sources					
TOTAL (Add 1-4)	16,950	33,900	50,850	67,800	67,800

Table 2 includes the salary and benefit expenditures to hire a new full-time faculty member to support the program in Year 4.

TABLE 2: EXPENDITURES					
Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Faculty (b+c below)				72,847	75,497
a. # FTE				1	1
b. Total Salary				55,000	57,000
c. Total Benefits				17,847	18,497
2. Admin. Staff (b+c below)	0	0	0	0	0
a. # FTE					
b. Total Salary					
c. Total Benefits					
3. Support Staff (b+c below)	0	0	0	0	0
a. # FTE					
b. Total Salary					
c. Total Benefits					
4. Equipment	0				
5. Library	0				
6. New or Renovated Space	0				
7. Other Expenses	0				
8. TOTAL (Add 1 – 7)	0	0	0	72,847	75,497

L. Adequacy of provisions for evaluation of program

Assessment and documentation of student achievement will occur as part of CCBC’s program review process. Academic programs, whether they are offered online or in traditional formats, are reviewed on a five-year cycle. Program coordinators must document how student learning outcomes were developed and validate how the outcomes relate to the College’s mission. It is noteworthy that CCBC’s student learning assessment program received a Commendation and an Exemplary Practice award as part of the College’s most recent Middle States decennial review.

Full-time faculty prepare an Annual Professional Summary every year to document their achievements in the categories of Professional Assignment, College and Community Service, and Professional Development. Supervisors use this information to complete annual evaluation of faculty performance. Students also have the opportunity to complete course evaluations on a regular basis.

M. Consistency with State's Minority Student Achievement Goals

According to the *2015 Trends Report* published annually by the American Institute of Certified Public Accountants, the gender distribution of professional staff at all accounting firms is now 52% male and 48% female. The reported race/ethnicity distribution changed with the White race/ethnicity category increasing 10 percentage points, the Asian/Pacific Islander race/ethnicity category decreasing 9 percentage points, and the Black/African-American race/ethnicity category decreasing 2 percentage points (<http://www.aicpa.org/InterestAreas/AccountingEducation/NewsAndPublications/DownloadableDocuments/2015-TrendsReport.PDF>). For fiscal 2014 CCBC's student demographic figures indicate that 53% of credit students are minorities, and 58% are female. We anticipate that the student population for the Certified Management Accountant Certificate Program will mirror these trends, thereby promoting minority student access. Similar trends in student completion will help to address the reported gender gap and differences in race/ethnicity at accounting firms across the nation.

To promote minority student success, one of the hallmarks of CCBC's strategic plan is the value of inclusiveness. That is, we honor the diversity of people, cultures, ideas, and viewpoints. To help faculty to better appreciate and to maximize the potential of a diverse student population in their classrooms, CCBC has a Culturally Responsive Teaching and Training Program (CRT). The CRT Program is a multi-faceted initiative engaging faculty, staff, administrators and students in the recursive process of self-reflection, dialogue, change, and growth regarding cultural understanding and cooperation. This program has helped the College to close achievement gaps and thereby improve student success. It is noteworthy that CCBC received the Leah Meyer Austin Award at the Achieving the Dream Conference in 2015, and the CRT Program was an important component to enable CCBC to improve student achievement and to meet equity goals.

Since its inception in 2004, the CRT Program has led 500+ faculty and staff and thousands of students to actively address individual and collective self-awareness, attitudes and beliefs, knowledge of others, and the skills needed to implement new understandings through best practices of cultural competence.

N. Relationship to Low Productivity Programs Identified by the Commission:

N/A

