



November 21, 2019

Dr. James D. Fielder
Secretary of Higher Education
Maryland Higher Education Commission
6 N. Liberty St.
Baltimore, MD 21201

Dear Dr. Fielder,

Frederick Community College (FCC) is requesting MHEC approval of the substantial modification to the following certificate program:

CPA Exam Qualification

The modification to this program results from changes by The Maryland State Board of Public Accountancy relating to the course requirements to sit for the Uniform CPA Examination in Maryland. Under current requirements of the State Board, students are only required to complete 30 credits in accounting and ethics education to qualify to sit for the CPA exam. Therefore, to be consistent with the purpose of the CPA Exam Qualification certificate, this modification removes the 21 credits in business related education.

A central part of the FCC mission is for students to complete their goals of workforce preparation. The above modification to the program has enhanced a student's ability to sit for the CPA exam in a faster period with reduced costs and less time commitment.

A check for administrative costs in the amount of \$50 is enclosed. The program proposal with a copy of this letter will be transmitted electronically to MHEC.

Thank you for your consideration of this proposal. If you have any questions regarding FCC's request for approval, please do not hesitate to call me at 301-846-2491.

Sincerely,

Dr. Tony D. Hawkins
Provost/Executive Vice President for Academic Affairs, Continuing Education, and Workforce Development
thawkins@frederick.edu

pc: Erin Peterson, FCC (epeterson@frederick.edu)
Karen Wilson, FCC (kawilson@frederick.edu)
Sandy McCombe Waller, FCC (smccombewaller@frederick.edu)



Cover Sheet for In-State Institutions New Program or Substantial Modification to Existing Program

Institution Submitting Proposal	Frederick Community College
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Each action below requires a separate proposal and cover sheet.

- | | |
|---|--|
| <input type="radio"/> New Academic Program | <input type="radio"/> Substantial Change to a Degree Program |
| <input type="radio"/> New Area of Concentration | <input type="radio"/> Substantial Change to an Area of Concentration |
| <input type="radio"/> New Degree Level Approval | <input checked="" type="radio"/> Substantial Change to a Certificate Program |
| <input type="radio"/> New Stand-Alone Certificate | <input type="radio"/> Cooperative Degree Program |
| <input type="radio"/> Off Campus Program | <input type="radio"/> Offer Program at Regional Higher Education Center |

Payment Submitted: <input checked="" type="radio"/> Yes <input type="radio"/> No	Payment Type: <input type="radio"/> R*STARS <input checked="" type="radio"/> Check	Payment Amount: \$50	Date Submitted:
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Department Proposing Program	Computing and Business Technology		
Degree Level and Degree Type	Certificate		
Title of Proposed Program	CPA Exam Qualification		
Total Number of Credits	32		
Suggested Codes	HEGIS: 5002.03	CIP: 52.0301	
Program Modality	<input checked="" type="radio"/> On-campus	<input type="radio"/> Distance Education (<i>fully online</i>)	
Program Resources	<input checked="" type="radio"/> Using Existing Resources	<input type="radio"/> Requiring New Resources	
Projected Implementation Date	<input type="radio"/> Fall	<input type="radio"/> Spring	<input checked="" type="radio"/> Summer Year: 2020
Provide Link to Most Recent Academic Catalog	URL: https://www.frederick.edu/class-schedules/catalogs/fcc-catalog.aspx		

Preferred Contact for this Proposal	Name: Erin Peterson
	Title: Assistant Dean, Curriculum Systems and Scheduling
	Phone: (301) 846-2651
	Email: epeterson@frederick.edu

President/Chief Executive	Type Name: Dr. Tony Hawkins
	Signature: Date: 12/12/19
	Date of Approval/Endorsement by Governing Board: 11/20/2019

Revised 3/2019

MHEC Academic Program Proposal (Substantial Modification)

Frederick Community College – CPA Exam Qualification Certificate

A. Centrality to Institutional Mission and Planning Priorities:

- 1. Provide a description of the program, including each area of concentration (if applicable), and how it relates to the institution's approved mission.**

The CPA Exam Qualification certificate is part of the accounting curriculum administered by the Computing and Business Technology department at Frederick Community College. This certificate prepares students, with any non-accounting baccalaureate degree, to meet the course requirements to sit for the Uniform CPA Examination in Maryland. The modification to this program results from changes by The Maryland State Board of Public Accountancy relating to the course requirements to sit for the Uniform CPA Examination in Maryland. Previously, to qualify to sit for the exam, CPA exam candidates were required to:

- complete 30 credits in accounting and ethics education (27 accounting and 3 ethics)
- complete 21 credits of defined business related education
- complete a total of 150 credits.

Under current requirements of the State Board, students are only required to complete 30 credits in accounting and ethics education to qualify to sit for the CPA exam. Requirements b. and c. above are now required as a condition of licensure for those candidates that pass all parts of the CPA exam. Therefore, to be consistent with the purpose of the CPA Exam Qualification certificate, this modification removes the 21 credits in business related education.

A central part of the FCC mission is for students to complete their goals of workforce preparation. The above modification to the program has enhanced a student's ability to sit for the CPA exam in a faster period with reduced costs and less time commitment.

- 2. Explain how the proposed program supports the institution's strategic goals and provide evidence that affirms it is an institutional priority.**

The modification of the existing certificate enhances the ability of students to meet their educational and career goals and aligns with the following FCC 2020 Strategic Goals:

- Promote excellence in the design, delivery, and support of student learning (Goal 2).
- Enhance access, support and opportunities that met the needs of a diverse and changing population (Goal 5).
- Increase access, affordability, and student goal completion (Goal 9).

The reduction in the required certificate credits from 51 to 30 provides the prospect for more students to consider the certificate as an opportunity for career change. Additionally, the affordability of the certificate is enhanced through lower total tuition and textbook costs and the time required for goal completion is shorted by the reduction in the required number of certificate courses. The design and delivery of the courses is also more easily accomplished by the reduced course requirements.

3. Provide a brief narrative of how the proposed program will be adequately funded for at least the first five years of program implementation.

In 2010, MHEC approved the current certificate and it has operated with minimal funding. By the nature of the certificate courses, the majority of the 51 credits are part of the regular course schedules to support other accounting and business curriculum offerings (AAS degrees and other lower level certificates). Only two courses (ACCT 214 - Auditing and ACCT216 - Government and Not-For-Profit-Accounting) were additional offerings beyond the regular scheduled business and accounting courses. The scheduling process will not change with the program modification, so no additional funding will be needed.

4. Provide a description of the institution's a commitment to:
a. ongoing administrative, financial, and technical support of the proposed program

The existing certificate is currently administered by the Accounting Program Manager who is directly responsible for curriculum, course management and ongoing administrative, financial, and technical support of the certificate updates. No changes in these responsibilities will result from the certificate modification.

b. continuation of the program for a period of time sufficient to allow enrolled students to complete the program.

Only business related courses are associated with the certificate modification and since these courses are part of the regular scheduling pattern of business curriculum offerings, exiting students will not have a problem completing the current certificate. Additionally, existing students would have the option to switch their major to the modified CPA Exam Qualification Certificate.

B. Critical and Compelling Regional or Statewide Need as Identified in the State Plan:

The modified program responds to the needs for student goal attainment by reducing the number of credits required for certificate completion. This also results in reduced tuition and textbook costs and the time commitment for completion. This modification is consistent with Strategy 6 of the 2017-2021 Maryland State Plan to "improve the student experience by providing better options and services that are designed to facilitate prompt completion of degree requirements".

C. Quantifiable and Reliable Evidence and Documentation of Market Supply and Demand in the Region and State:

- 1. Describe potential industry or industries, employment opportunities, and expected level of entry (*ex: mid-level management*) for graduates of the proposed program.**
- 2. Present data and analysis projecting market demand and the availability of openings in a job market to be served by the new program.**
- 3. Discuss and provide evidence of market surveys that clearly provide quantifiable and reliable data on the educational and training needs and the anticipated number of vacancies expected over the next 5 years.**

Accountants and auditors are tasked with the responsibility of keeping accurate financial records and

following all government regulations, including the timely payment of all taxes. They prepare and analyze various financial reports and communicate this information for a variety of companies, individual clients, and government units. Additionally, accountants prepare and analyze budgets, perform financial and investment planning, consult on information technology issues, and provide limited legal services. Positions vary widely among the major fields of accounting and auditing and include public accounting, business management, government accounting, and internal auditing.

Demand for accountants lead to opportunities for entry-level positions. However, competition is strongest for jobs with the most prestigious accounting and business firms. Accountants and auditors, who have earned professional recognition, especially as **Certified Public Accountants (CPAs)**, should have the best prospects.

Employment of accountants and auditors is projected to grow 6 percent from 2018 to 2028, about as fast as the average for all occupations. Globalization, a growing economy, and a complex tax and regulatory environment are expected to continue to lead to strong demand for accountants and auditors. As the economy grows, these professions will continue to be needed to prepare and examine financial records. In addition, as more companies go public, there will be greater need for public accountants to handle the legally required financial documentation.

(Source U.S. Bureau of Labor Statistics 2018 Occupational Outlook Handbook)

Within the state, the Baltimore metropolitan area provides significant opportunities for accounting employment. Positioned on the northeast corridor between Washington and Philadelphia, this area attracts a high level of business activity requiring many of the accounting positions previously mentioned. According to the U.S. Bureau of Labor Statistics, both Washington and Philadelphia rank nationwide among the top ten areas with the highest levels of accounting positions. Within this area, the number of accounting positions is steadily increasing as the Maryland Department of Labor, Licensing and Regulation anticipates a growth rate of 6.7% between 2016 and 2026. Over this ten-year period, there is the potential for an annual average of 2,690 new accounting positions.

(Source <https://www.accountingedu.org/maryland.html>)

4. Provide data showing the current and projected supply of prospective graduates.

	Year 1	Year 2	Year 3	Year 4	Year 5
Graduates	10	10	10	10	10

It is difficult to project prospective graduates because projecting enrollment trends in overall accounting enrollment has proven difficult. Historically, accounting enrollment trends at FCC have run counter-cyclical to the economic cycle. As the economy grows, accounting enrollment flattens, but as the economy declines, accounting enrollment peaks. Anecdotally, it seems that as individuals lose their jobs, they seek accounting as the area to find employment. Since demand for accountants and tax preparation services will continue during periods of economic decline, this rational by students seems to be justified.

D. Reasonableness of Program Duplication:

- 1. Identify similar programs in the State and/or same geographical area. Discuss similarities and differences between the proposed program and others in the same degree to be awarded.**

A review of four adjoining Maryland community colleges; Hagerstown, Carroll, Howard and Montgomery shows only minor similarities with the current FCC certificate with no similarities to the modified certificate. Hagerstown and Montgomery do not offer any formalized CPA exam preparation programs, although Montgomery mentions it offers all the courses needed for licensure. Howard does offer an exam preparation and licensure course listing, but mentions that no certificate is available for goal completion. Carroll has an identical certificate both in title and course offerings to our current certificate, but it does not appear it is enacting the modification that FCC is seeking. As such, FCC will be the only regional community college with the CPA Exam Qualification certificate that is currently aligned with State requirements.

2. Provide justification for the proposed program.

As discussed in the opening section of this modification request, current requirements of the Maryland State Board of Public Accountancy for students possessing a non-accounting bachelor's degree require 30 credits in accounting and ethics education to qualify to sit for the CPA exam. The 21 additional business related credits in our current certificate are required for students passing all four parts of the exam when seeking state licensure. Making the modification of removing the 21 business related credits, aligns the certificate to its intended purpose of providing the course work necessary to sit for the CPA exam.

E. Relevance to High-demand Programs at Historically Black Institutions (HBIs)

- 1. Discuss the program's potential impact on the implementation or maintenance of high-demand programs at HBI's.**

The proposed program will have no impact on HBIs.

F. Relevance to the identity of Historically Black Institutions (HBIs)

- 1. Discuss the program's potential impact on the uniqueness and institutional identities and missions of HBIs.**

The proposed program will have no impact on the uniqueness and institutional identities and mission of HBIs in Maryland.

G. Adequacy of Curriculum Design, Program Modality, and Related Learning Outcomes (as outlined in COMAR 13B.02.03.10):

- 1. Describe how the proposed program was established, and also describe the faculty who will oversee the program.**

The current certificate was approved by MHEC in 2010 and was developed based on the requirements of the Maryland State Board of Public Accountancy. Those requirements stated a candidate must have a Bachelor's Degree in Accountancy or its **substantial equivalent**. The State Board established the substantial equivalency as having possessed any bachelor's degree and then completing 30 credits in accounting and ethics education. Additionally, the State Board required an additional 21 credits of business related courses and 150 total credit to sit for the CPA Exam.

The Accounting Program Manager, a CPA, oversees the program from an administrative perspective. Additionally, he is a full-time faculty teaching certificate course. Two other full-time faculty, both CPA's, also teach certificate courses. Additionally, four adjunct faculty, three of which are CPA's also

support the program.

2. Describe educational objectives and learning outcomes appropriate to the rigor, breadth, and (modality) of the program.

The following are the educational objectives of the program:

1. Provide students who have already received a bachelor's degree in a non-accounting major with the required accounting and ethics courses to meet the educational requirements to sit for the Uniform CPA Exam in Maryland.
2. Provide students with the educational background, critical thinking skills and technical proficiency needed to pursue a professional career in accounting.

The following are learning outcomes of the program:

1. Students will demonstrate a comprehensive understanding of accounting principles and their application as they relate to financial statements.
2. Students will describe the nature of audits; and the relationship of auditing standards, practices, and audit planning to the examination of financial statements.
3. Students will successfully apply knowledge of income tax law to the preparation of tax returns for individuals and businesses

3. Explain how the institution will:

a. Provide for assessment of student achievement of learning outcomes in the program

The College assesses the effectiveness of its academic programs using a structured, five-year program review process. The process consists of the following processes:

1. an analysis of program mission, goals, and objectives, an assessment of the program according to internal and external data,
2. an assessment of the curriculum, an assessment of student learning outcomes, and an assessment of program resources and viability,
3. a summary of key findings and recommendations,
4. a review by two external reviewers,
5. the submission of a formal action plan.

The action plan then serves as the foundation for improvements made to the program over the next four years. In addition to program review, the College also assesses its general education competencies at the course-level. Academic departments designate a high-enrollment general education course or courses that requires general education competencies to undergo a three-year cycle of assessment. These projects are identified during the first semester of the three-year cycle and faculty are required to select three of the general education competencies and one of the following competencies (critical thinking, quantitative/scientific reasoning, oral/written communication, and technological competence). These competencies are assessed by MHEC and MSCHE. The process begins with the development of an assessment plan, then proceeds to a pilot assessment collection, followed by three consecutive semesters of assessment collection, and the completion of a final course level assessment report.

b. Document student achievement of learning outcomes in the program.

Programs collect documents from individual courses to assess student achievement of learning outcomes based on the established assessment activities from the course syllabi. These documents consists of quizzes, exam, case studies, comprehensive problems and course projects, which are

evaluated to determine the level of student achievement. Teaching methods are then reevaluated based on the student achievement of individual outcomes.

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

Course Number & Title	Credits
ACCT 100 Business Accounting	3
ACCT 101 Principles of Accounting I	3
ACCT 102 Principles of Accounting II	3
ACCT 201 Intermediate Accounting I	4
ACCT 202 Intermediate Accounting II	4
ACCT 203 Managerial Cost Accounting	3
ACCT 205 Federal Income Tax Accounting	3
ACCT 214 Auditing	3
Any other ACCT course (Recommend ACCT 216 Governmental and Not-For-Profit Accounting)	3
PHIL 105 Ethics or PHIL 208 Business Ethics	<u>3</u>
Total Program Credits	32

Note: Although this certificate indicates 10 courses, only ACCT 214 Auditing and ACCT 216 Governmental and Not-For-Profit Accounting are specific to the certificate. The other 8 courses are part of the regular course offering of the A.A.S. degree and its two related certificates.

Course Descriptions:

ACCT 100-Business Accounting (3)

Prerequisite: ENGL 70 or ENGL 75 or ESOL 70 OR Co-requisite: ENGL 75

Demonstrates the accounting principles and procedures used by a business in setting up and maintaining records for reporting purposes. Topics include the accounting cycle, preparation of the financial statements, payroll and banking procedures, and computerized recordkeeping.

ACCT 101-Principles of Accounting I (3)

Prerequisites: ENGL 70 OR (ESOL 70 and ESOL 71)

Introduces the principles and procedures related to accounting theory and practice. The analysis of transactions under generally accepted accounting principles (GAAP) and their relationship to the financial statements are covered from a user's perspective.

ACCT 102-Principles of Accounting II (3)

Prerequisite: ACCT 101

Continues the study of financial accounting principles and procedures from ACCT 101, with emphasis on the corporate form of business organization. Students will also be introduced to managerial accounting concepts used for planning and controlling the business enterprise.

ACCT 201-Intermediate Accounting I (4)

Prerequisites: (ACCT 100 and ACCT 101) or (ACCT 101 and ACCT 102)

Reviews generally accepted accounting principles and the conceptual framework of financial accounting. Provides an intensive study of accounting procedures, work papers, financial statement preparation, and disclosure of financial statement items. Analyzes revenue recognition concepts and the proper accounting for cash, receivables, and inventories.

ACCT 202-Intermediate Accounting II (4)

Prerequisites: (ACCT 100 and ACCT 101) or (ACCT 101 and ACCT 102) or ACCT 201

Provides an intensive study of accounting for tangible and intangible assets, current and non-current liabilities, stockholders' equity, and investments. Emphasis is placed on proper accounting and financial statement disclosure of earnings per share, leases, deferred income taxes, and accounting changes, with an analysis of time value of money applications.

ACCT 203-Managerial Cost Accounting (3)

Prerequisite: ACCT 101

Presents accounting information that is used by managers for planning, directing and controlling the business. Both short-term operational planning and long-term strategic planning concepts are covered. Specific topics include accounting for product costs vs. period costs, job-order costing and process costing, cost behavior analysis, Cost-Volume-Profit (CVP) decision making, activity-based and standard costing, and capital budgeting.

ACCT 205-Federal Income Tax Accounting (3)

Prerequisites: ACCT 100 or ACCT 101

Covers current federal revenue acts as they relate to business and individual tax procedures. Includes income inclusions and exclusions, exemptions, capital gains and losses and business and individual deductions. Encourages use of tax forms but requires independent analysis of taxable status and handling income-expense items.

ACCT 214-Auditing (3)

Prerequisites: (ACCT 100 and ACCT 101) or (ACCT 101 and ACCT 102)

Examines auditing principles and their application to the examination of financial statements. Special attention to authoritative pronouncements, internal control, auditing procedures and working papers as well as professional ethics and responsibilities. Students perform an auditing case study outside of class.

ACCT 216-Governmental and Not-For-Profit Accounting (3)

Prerequisites: (ACCT 100 and ACCT 101) or (ACCT 101 and ACCT 102)

Introduces the environment, characteristics, principles, and practices associated with governmental and not-for-profit accounting. Major areas explored include fund accounting, fund types, revenue and expenditure recognition, and financial reporting.

PHIL 105-Ethics (3)

Prerequisite: ENGL 70 OR Prerequisites or Co-requisites: ENGL 75 or (ESOL 72 and ESOL 73) (formerly PH 205)

Introduces the problems and possibilities of moral theory and ethical decision making. Explores the application of these theories to specific moral issues such as abortion and euthanasia.

PHIL 208-Business Ethics (3)*Prerequisite or Co-requisite: ENGL 101*

(formerly PH 208)

Explores the application of ethical theories and principles to specific situations addressed in the fields of business, advertising, marketing, and economics.

The chart below outlines the substantial changes being made to this certificate program:

Current catalog (2019-2020)		Next catalog (2020-2021)		
<i>Course</i>	<i>Credits</i>	<i>Course</i>	<i>Credits</i>	<i>Δ (+ or -)</i>
ACCT 100 – Business Accounting	3	ACCT 100 – Business Accounting	3	0
ACCT 101 – Principles of Accounting I	3	ACCT 101 – Principles of Accounting I	3	0
ACCT 102 – Principles of Accounting II	3	ACCT 102 – Principles of Accounting II	3	0
ACCT 201 – Intermediate Accounting I	4	ACCT 201 – Intermediate Accounting I	4	0
ACCT 202 – Intermediate Accounting II	4	ACCT 202 – Intermediate Accounting II	4	0
ACCT 203 – Managerial Cost Accounting	3	ACCT 203 – Managerial Cost Accounting	3	0
ACCT 205 – Federal Income Tax Accounting	3	ACCT 205 – Federal Income Tax Accounting	3	0
ACCT 214 Auditing	3	ACCT 214 Auditing	3	0
ACCT elective (recommend ACCT 216 – Governmental and Not-For-Profit Accounting)	3	ACCT elective (recommend ACCT 216 – Governmental and Not-For-Profit Accounting)	3	0
PHIL 208 – Business Ethics or PHIL 105 – Ethics	3	PHIL 208 – Business Ethics or PHIL 105 – Ethics	3	0
*Business Related Education - 21 credits hours from six of the following seven groups Group 1: Statistics Group 2: Economics Group 3: Management Group 4: U.S. Business Law Group 5: Marketing Group 6: Business Communication Group 7: Computer Information Systems	21		0	21
Total Credits	53		32	21

**While the Business Related Education courses are no longer required for the CPA Exam Qualification Certificate, an edited version of this text will still be included in the 2020-2021 catalog as "Requirements for Licensure" information for interested students.*

5. Discuss how general education requirements will be met, if applicable.

This certificate program does not contain any General Education course requirements.

6. Identify any specialized accreditation or graduate certification requirements for this program and its students.

The proposed program does not have any specialized accreditation or graduate certification requirements for its students.

7. If contracting with another institution or non-collegiate organization, provide a copy of the written contract.

No contracts exist between other institutions or non-collegiate organizations related to the modified program.

8. Provide assurance and any appropriate evidence that the proposed program will provide students with clear, complete, and timely information on the curriculum, course and degree requirements, nature of faculty/student interaction, assumptions about technology competence and skills, technical equipment requirements, learning management system, availability of academic support services and financial aid resources, and costs and payment policies.

Communication at the program and institutional level is accomplished through publication on the College website, through brochures, and the College catalogue. The College will provide identical resources to students in the proposed program that other programs offered at the Institution are provided to ensure that clear, complete, and timely information is available. Information regarding curriculum, courses, degree requirements, including suggested sequence pathways, programmatic brochures and handbooks, admission information, financial aid resources, and costs and payment policies are available on the Colleges main website located at www.frederick.edu under the Program, Admission, and Financial Aid tabs and in the Institutions academic catalog, which can be accessed at <https://www.frederick.edu/class-schedules/catalogs/fcc-catalog.aspx>. Information related to faculty/student interactions, assumption of technology competence and skills, technical equipment requirements, and the learning management system can be found under the 'Resources' tab located on the College main page <https://www.frederick.edu/handbook.aspx?cid=resources-top-link>. Not only is it essential that the College measure student achievement, it must also provide students with clear information on how they are expected to achieve each CLO. This is accomplished primarily at the course-level through information communicated on the syllabus.

9. Provide assurance and any appropriate evidence that advertising, recruiting, and admissions materials will clearly and accurately represent the proposed program and the services available.

The Frederick Community College website is managed by the Marketing department. Updates of essential information is updated consistently in collaboration with all of the Institutions departments to include Academic Affairs, Learning Support, Financial Aid, Registration & Records, Student Development, and Enrollment Services. This process ensures the materials available are clear and accurate and contain pertinent information regarding all program offerings and services available. Upon confirmation of approval of the modified program, the Institutional Effectiveness Department of the College would

activate an integrated marketing communications plan.

H. Adequacy of Articulation

- 1. If applicable, discuss how the program supports articulation with programs at partner institutions. Provide all relevant articulation agreements.**

Not articulation agreements exist for this certificate

I. Adequacy of Faculty Resources (as outlined in COMAR 13B.02.03.11).

- 1. Provide a brief narrative demonstrating the quality of program faculty. Include a summary list of faculty with appointment type, terminal degree title and field, academic title/rank, status (full-time, part-time, adjunct) and the course(s) each faculty member will teach (in this program).**

Full-time faculty are selected through an external search process that requires review of applicant credentials and interviews by an internal search committee. Recommendations by the search committee are forwarded to the supervising Associate VP. Adjunct faculty are selected after a screening and interview process by the Accounting Program Manager.

Name	Degree/Field	Rank	Status	Courses/Expertise*
Brad Burtner	CPA, MBA – Business Administration	Associate Professor	Full-time	Financial Accounting
Martin Crabbs	CPA, MBA – Business Administration	Associate Professor	Full-time	Financial and Managerial Accounting
Michael Martin	CPA, MBA – Business Administration	Professor	Full-time	Financial and Managerial Accounting
Tyler Cureton	CPA, MBA – Business Administration	Adjunct Professor	Part-time	Financial Accounting
Darlene Ely	MBA – Business Administration	Adjunct Professor	Part-time	Financial and Government Accounting, Auditing
Robert Krop	CPA, MA - Religion	Adjunct Professor	Part-time	Financial and Tax Accounting
Joseph Noselli	CPA, Masters – General Business Management	Adjunct Professor	Part-time	Financial Accounting

*The areas of expertise cover all the courses that make up the accounting curriculum.

- 2. Demonstrate how the institution will provide ongoing pedagogy training for faculty in evidenced-based best practices, including training in: a) Pedagogy that meets the needs of the students; b) The learning management system; c) Evidenced-based best practices for distance education, if distance education is offered.**

Through the Center for Teaching and Learning (CTL) and Diversity, Equity, and Inclusion (DEI),

Academic Affairs offers adjunct and full-time faculty a responsive, innovative system of professional development in teaching and learning that reflects the characteristics and needs of FCC students. Blackboard is used as the Colleges learning management system.

Pedagogy and Evidence-based practices include:

- New Full-time Faculty Orientation - a year-long series focused on introducing new full-time faculty and learning administrators to best practices in teaching and learning, and the policies, procedures, practices of the College
- New Adjunct Faculty Orientation - Adjunct Faculty Professional Development Evenings, and monthly theme-based gatherings
- Professional Development Services - provides teaching and learning resources and consultation, facilitates conference funding approval, houses the Alternative Credit Approval Team (ACAT), and supports the organization of Academic Affairs Faculty and Leadership Retreats
- Teaching & Learning Hours - four tracks of professional development sessions designed to inspire faculty to engage students' minds and support their success through active learning, innovation, and scholarship, including Culturally Responsive Teaching and Cultural and Global Competence Development; Scholarship of Teaching and Learning; Technology, Teaching, and Innovation; and Faculty Leadership and Academic Management
- CTL Faculty Scholars Program - designed to support the professional development needs of full-time and adjunct faculty by providing faculty subject matter experts the opportunity to create and deliver Teaching and Learning Hours in support of professional development priorities
- Dual Enrollment Instructor Professional Development - sessions designed specifically for high-school based instructors teaching FCC credit courses
- Academic department chairs, program managers, and fellow faculty provide discipline-specific training and professional development for adjunct and full-time faculty such as lab safety, clinical orientation, outcomes assessment, curricular requirements, and equipment use.
- Full-time faculty are supported in their pathways to promotion through the Faculty Appointment and Promotion Process. The myriad pathways to promotion including alternative credit options, which are approved by the Alternative Credit Approval Team (ACAT).
- In collaboration with Human Resources' Employee Development Advisory Team (EDAT) and other College stakeholders, Academic Affairs ensures that development of faculty and staff by supporting the orientation of new employees; the ongoing training of faculty and staff on College policies and procedures, business processes, wellness, hiring.

J. Adequacy of Library Resources (as outlined in COMAR 13B.02.03.12).

- 1. Describe the library resources available and/or the measures to be taken to ensure resources are adequate to support the proposed program. If the program is to be implemented within existing institutional resources, include a supportive statement by the President for library resources to meet the program's needs.**

No new library holdings will need to be purchased during the planning phase for this proposed program. An annual review of existing library resources that support the proposed program will be reviewed and updated as needed. A deep set of research resources supporting the curricula and research needs of students, faculty, and staff are available. Most content is digital, which allows for robust search options and off-campus access. Key services include collections management, research support, and information literacy instruction. Existing library support includes library loan mechanisms and electronic data retrieval methods, currently in place that can be utilized. The library exceeds state and national standards for

community, junior, and technical college learning resource programs. A librarian on staff may be contacted for bibliographical searches and to enable access to discipline-specific materials.

The President affirms that the program can be implemented with existing library resources.

K. Adequacy of Physical Facilities, Infrastructure and Instructional Equipment (as outlined in COMAR 13B.02.03.13)

- 1. Provide an assurance that physical facilities, infrastructure and instruction equipment are adequate to initiate the program, particularly as related to spaces for classrooms, staff and faculty offices, and laboratories for studies in the technologies and sciences. If the program is to be implemented within existing institutional resources, include a supportive statement by the President for adequate equipment and facilities to meet the program's needs.**

Frederick Community College continues to evaluate and enhance its 2012-2022 Facilities Master Plan (FMP), which supports the College role and mission of developing a vision and long-range plan for College facilities that support teaching, learning, student success, and affordability. FCC's main campus is situated on approximately 95 acres, which is approximately 557,648.26 square feet. The main campus is comprised of 20 buildings that contain an assortment of classroom, office space, and other areas that promote a positive student experience. In addition to the main campus, FCC has extended classroom and office space located at 200 Monroe Avenue, Frederick, Maryland 21701, our secondary campus. The Monroe Center is approximately 55,000 square-feet and is located within a short driving distance of the main campus. The Monroe Center also includes classrooms for additional academic and continuing education programs. Both facilities are ADA compliant.

In an effort to maximize utilization and efficient use of space, the College uses a space management software called 25Live. Through its physical facilities, the institution creates and maintains an environment beneficial to teaching and learning for our students, faculty, and staff. Quality facilities are vital to the institution's educational services and other aspects of the institution's mission. The proposed program will have dedicated classrooms and labs equipped with projectors, white boards, and other smart technology, and faculty office space which will enable us to provide an environment conducive to student success, as well as teaching and learning productivity.

The President affirms that the program can be implemented with existing resources.

- 2. Provide assurance and any appropriate evidence that the institution will ensure students enrolled in and faculty teaching in distance education will have adequate access to: a) An institutional electronic mailing system, and b) A learning management system that provides the necessary technological support for distance education.**

The Center for Distributed Learning at FCC provides leadership, guidance, support, and faculty development for student centered learning through diverse learning technologies. The Center for Distributed Learning oversees and facilitates the administration and quality assurance of all online courses and online degree/certificate programs. The College learning management system used is Blackboard. Blackboard is a virtual learning environment and course management tool used by faculty to manage and deliver online and hybrid courses. Blackboard and faculty are assigned College specific email addresses serve as the institutional electronic mailing system to ensure faculty and student access. Students are

provided with e-mail accounts and Blackboard access upon enrollment.

L. Adequacy of Financial Resources with Documentation (as outlined in COMAR 13B.02.03.14)

1. Complete Table 1: Resources and Narrative Rationale. Provide finance data for the first five years of program implementation. Enter figures into each cell and provide a total for each year. Also, provide a narrative rationale for each resource category. If resources have been or will be reallocated to support the proposed program, briefly discuss the sources of those funds.

TABLE 1: PROGRAM RESOURCES

Resource Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Reallocated Funds	\$0	\$0	\$0	\$0	\$0
2. Tuition/Fee Revenue (c + g below)	\$4,620	\$4,620	\$4,620	\$4,620	\$4,620
a. Number of F/T Students	0	0	0	0	0
b. Annual Tuition/Fee Rate					
c. Total F/T Revenue (a x b)	\$0	\$0	\$0	\$0	\$0
d. Number of P/T Students	10	10	10	10	10
e. Credit Hour Rate	\$154	\$154	\$154	\$154	\$154
f. Annual Credit Hour Rate	3	3	3	3	3
g. Total P/T Revenue (d x e)	\$4,620	\$4,620	\$4,620	\$4,620	\$4,620
3. Grants, Contracts & Other External Sources	\$0	\$0	\$0	\$0	\$0
4. Other Sources	\$0	\$0	\$0	\$0	\$0
TOTAL (Add 1 – 4)	\$4,620	\$4,620	\$4,620	\$4,620	\$4,620

TABLE 1: PROGRAM RESOURCES AND NARRATIVE RATIONALE

Reallocated Funds

Data: Enter the amount of funds for the first five years of implementation that will be reallocated from existing campus resources to support the proposed program. This would include funds reallocated from the discontinuance or downsizing of academic programs.

Narrative: Analyze the overall impact that the reallocation will have on the institution, particularly on existing programs and organizational units.

There are no reallocated fund for the modified program.

Tuition and Fee Revenue

Data: Enter the estimated tuition and fee revenue that will be directly attributable to students new to the institution enrolled in this program each year. The revenue should be calculated by multiplying the tuition rate by the projected annual FTE enrollment.

Narrative: Describe the rationale for the enrollment projections used to calculate tuition and fee revenue.

The institution expects similar enrollments in the modified program related to those in the current program. The program currently has 10 declared majors, all attending on a part-time basis. Calculations utilize current tuition and fees. The three credits entered represent the two courses (ACCT 214 Auditing and ACCT 216 Governmental and Not-For-Profit Accounting) specific to the program. These courses are offered biannually on an alternating fiscal year basis.

Grants and Contracts

Data: Enter the amount of grants, contracts or other external funding which will become available each of the five years as a direct result of this program.

Narrative: Provide detailed information on the sources of the funding. Attach copies of documentation supporting the funding. Also, describe alternative methods of continuing to finance the program after the outside funds cease to be available. Conditional approval may be granted to a proposal that is dependent on grant funds that have not been officially awarded at the time of proposal submission, but in which substantial evidence has been provided to indicate a favorable review and an impending grant award is imminent. Under these conditions, program approval may be granted for a twelve-month period. During this period, the program may not be implemented. Full program approval is granted only after funding documentation is accepted. Under extraordinary circumstances, a one-time extension to conditional approval may be granted to an institution that provides compelling information to warrant an extension.

No grants or contracts are expected in the next five years for the modified program.

Other Sources

Data: Enter any additional funds from sources other than in 1, 2, and 3 that have been specifically designated for the program.

Narrative: Provide detailed information on the sources of the funding, including supporting documentation.

No other sources are expected in the next five years for the modified program.

Total Year

Data: Total the financial resources that will be available for each year of program implementation. Include cumulative as well as one-time resources.

Narrative: Additional explanation or comments as needed.

Total Year financial resources amount to \$4,620 in the first year.

2. Complete **Table 2: Program Expenditures and Narrative Rationale**. Provide finance data for the first five years of program implementation. Enter figures into each cell and provide a total for each year. Also, provide a narrative rationale for each expenditure category.

TABLE 2: PROGRAM EXPENDITURES

Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Faculty (b + c below)	\$2,855	\$2,855	\$2,855	\$2,855	\$2,855
a. Number of FTE	.1	.1	.1	.1	.1
b. Total Salary	\$2,595	\$2,595	\$2,595	\$2,595	\$2,595
c. Total Benefits (10 %) Payroll taxes, Worker's Compensation	\$260	\$260	\$260	\$260	\$260
2. Admin. Staff (b + c below)	\$0	\$0	\$0	\$0	\$0
a. Number of FTE	0	0	0	0	0
b. Total Salary	\$0	\$0	\$0	\$0	\$0
c. Total Benefits	\$0	\$0	\$0	\$0	\$0
3. Support Staff (b + c below)	\$0	\$0	\$0	\$0	\$0
a. Number of FTE	0	0	0	0	0
b. Total Salary	\$0	\$0	\$0	\$0	\$0
c. Total Benefits	\$0	\$0	\$0	\$0	\$0
4. Technical Support and Equipment	\$0	\$0	\$0	\$0	\$0
5. Library	\$0	\$0	\$0	\$0	\$0
6. New or Renovated Space	\$0	\$0	\$0	\$0	\$0
7. Other Expenses	\$0	\$0	\$0	\$0	\$0
TOTAL (Add 1 – 7)	\$2,855	\$2,855	\$2,855	\$2,855	\$2,855

TABLE 2: PROGRAM EXPENDITURES AND NARRATIVE RATIONALE

Faculty (# FTE, Salary, and Benefits): Enter (a) the cumulative number of new fulltime equivalent faculty needed to implement the program each year, (b) the related salary expenditures, and (c) the related fringe benefit expenditures. (For example, if two new faculty members are needed, one in the first year and one in the second, the full-time equivalency, salary, and benefits for one member should be reported in Year 1, and the same information for both members should be reported in Year 2 and each successive year.)

With 10 students enrolled per year for one course specific to the program, the modified program requires one course section taught by .1 part-time faculty each academic year. The salary cost at \$865/credit is \$2,595.

Administrative Staff (# FTE, Salary, and Benefits): Enter (a) the cumulative number of new full-time equivalent administrative staff needed to implement the program each year, (b) the related salary expenditures, and (c) the related fringe benefit expenditures.

No additional administrative staff costs are required

New and/or Renovated Space: Enter anticipated expenditures for any special facilities (general classroom, laboratory, office, etc.) that will be required for the new program. As a footnote to the table or in attached narrative, indicate whether the renovation of existing facilities will be sufficient or new facilities will be necessary.

This modified program requires no new or renovated space.

Other Expenses: Enter other expenditures required for the new program. Attach descriptive narrative or provide footnotes on the table. Included in this category should be allowances for faculty development, travel, memberships, office supplies, communications, data processing, equipment maintenance, rentals, etc.

There are no other expenses associated with this modified program.

Total Year: Add each expenditure (continuing and one-time) to indicate total expenditures for each year of operation.

The total annual expenses for the program are \$2,855. All expenses of the modified program are covered by the \$4,620 of total annual resources for the program.

M. Adequacy of Provisions for Evaluation of Program (as outlined in COMAR 13B.02.03.15).

1. Discuss procedures for evaluating courses, faculty and student learning outcomes.

The Frederick Community College mission includes the phrase, “With teaching and learning as our primary focus”, therefore the foundation of student learning and instruction are student- l e a r n i n g outcomes. These outcomes identify what the student will know, be able to accomplish, and value at the end of their academic courses and programs. Student Learning Outcomes Assessment formally began at Frederick Community College in 2006 with the advent of the first Outcomes Assessment Council 3-Year Course-Level Assessment Cycle. Since that date, assessment across campus has expanded and evolved to better understand and enhance the learning experience of students. The assessment process at FCC is:

- **Faculty Driven** (Faculty are best suited to determine the intended educational outcomes of their academic programs and activities, how to assess these outcomes, and how to use the results for program development and improvement),
- **Meaningful** (Assessment activities should be integrated learning activities that fit seamlessly into the course or program and provide meaningful results which impact student learning),
- **Sustainable** (Although the collection and reporting of data will take some additional effort, it should not be excessively burdensome to the faculty, staff, or the institution), and
- **Consistent and Reliable** (All courses and programs should have defined outcomes and similar expectations for student learning).

Course-Level Assessment

Course-level assessment is the foundation of all other assessment data collection activities. Course-level assessment is performed by faculty as designated in the syllabi of record for each course. Faculty use exams, projects, or other assignments to better understand how students are learning in each individual course. This data is then mapped to general education or program level outcomes. For general education, each syllabi of record includes the general education goals along with the corresponding individual course-level learning outcomes. Data related to these outcomes is then collected in the observations portion of TK20 following the General Education CORE Assessment Schedule. For programmatic assessment, courses are mapped to programmatic outcomes using the curriculum map. Data for corresponding courses is then collected using the assessment-planning platform in TK20 to ensure that students are achieving their

outcomes.

The primary ways the institution measures student learning are through the processes previously described for course-level and program level assessment. In addition to these processes, the College also measures the institution through strategic planning. The challenge for the College at the institutional level is to create learning goals that fit a wide variety of educational offerings.

OPAIR routinely administers surveys to students and faculty (i.e. Community College Survey of Student Engagement, Personal Assessment of the College Environment, etc.) and uses enrollment, transfer, graduation rate, and other data to inform the College about strengths and weaknesses of its planning and programs.

2. Explain how the institution will evaluate the proposed program's educational effectiveness, including assessments of student learning outcomes, student retention, student and faculty satisfaction, and cost-effectiveness.

Program and certificate level assessment is performed as part of the program review process. The College's current APR (Academic Program Review) process examines programs within the context of its mission, goals, and objectives; trends according to internal and external data; assessment of student learning; resources, support, and viability; and key findings and recommendations for the future. Moreover, this process along with quantitative measures can be used as guides for new program developments and budgetary allocations related to programmatic requests. The foundation of the programmatic learning outcomes assessment process is the curriculum map. The curriculum map serves as a diagram, which identifies where specific student learning outcomes are introduced, enhanced, and assessed within program core courses. The program manager should submit their data into the assessment-planning component of the TK20 platform annually to track achievement of programmatic learning outcomes. FCC requires all full-time and adjunct faculty to engage in student assessment in their classes as stated in the respective job descriptions. The first essential function noted in both the full-time and adjunct faculty job descriptions is to prepare, deliver, and assess learning activities that are consistent with Core Learning Outcomes.

Students' retention rate is tracked to measure the continuity of students at a specific institution. In accordance with IPEDS guidelines, community colleges track first time, degree seeking, and full-or part-time students who returned to the institutions to continue their studies the following fall. The latest available statewide data includes fall 2016 students returning in fall 2017. The fall 2016 to fall 2017 retention rate for full-time students at FCC was 67%, 5th highest among Maryland Community Colleges and well above the statewide retention rate for full-time students (61%). The retention rate of part-time students at FCC was 53% (tied for second highest alongside Montgomery College, Anne Arundel Community College, and Harford Community College), eclipsing the statewide part-time student average retention rate of 31%.

Additional strategies for student retention activities include the development of the Student Success Alert (SSA) process. The SSA was designed to provide early intervention and support for students. Student Success Funds are made available through FCC's Foundation to provide support to students and can help them through an array of financial emergencies, which empowers persistence and retention. In addition,

the Parents Lead program provides scholarships to parents in the pursuit of a college degree. The program provides specialized curriculum and advising services, as well as a scholarship to offset the cost of attendance while parents are enrolled in evening classes. It is a cohort-based program with a combination of online and on-campus evening classes, and can be completed in as few as five semesters. The scholarship is also funded by the FCC Foundation and the program began in spring of FY 2018.

Student satisfaction is measured through evaluations that are conducted each semester. We conduct graduate surveys every two years. These tools are used to help the College develop and improve targeted student retention initiatives that impact student quality of life and learning experiences.

Frederick Community College ranks 7th out of 16 community colleges related to cost-effectiveness (tuition and fees) for residents of the Frederick County service area as highlighted in the Maryland Association of Community Colleges 2019 Data Book. This data is based on dividing what a full-time student (taking 30 credits in an academic year) would pay on a “per credit” basis– that is dividing a total year’s tuition and fees by 30.

N. Consistency with the State’s Minority Student Achievement Goals (as outlined in COMAR 13B.02.03.05).

1. Discuss how the proposed program addresses minority student access & success, and the institution’s cultural diversity goals and initiatives.

The College has responded to the increased demographic diversity in Frederick County and the State of Maryland. The College offers four academic support programs that provide services to students who may be a part of a special population group (non-traditional college students, students of color, students with disabilities, and veterans). Adult Services, Multicultural Student Services, Services for Students with Disabilities, and Veteran Services are comprehensive programs offering specialized support services to address the specific needs of the students in their program, many of whom are often enrolled in developmental courses.

Co-curricular programming is developed through the Office of Student Engagement. Once each semester, the College holds a thematic co-curricular day where nationally-recognized speakers, artists, and professionals come to campus for thought provoking talks and presentations open to all students, faculty, staff, and the community. While diversity at FCC has traditionally been defined as “the wide range of cultural, racial, and ethnic backgrounds, human conditions and belief,” this outreach has come in the consolidated form of a single office. Respect for a plurality of age and experience is reflected through the Veteran’s Affairs Office, the Office of Adult Services, and the Disabilities Office. Students voluntarily sign-up to participate in these programs and receive support and services throughout the entire time they are enrolled. In addition, the College offers a number of College-wide activities and events to foster a climate of tolerance for diversity. The College makes an earnest effort to reach ethnical and racial minorities at FCC.

Professional development and programming for faculty and staff is provided year-round through the Teaching and Learning and the Office of Diversity, Equity, and Inclusion. Several opportunities are made available each month.

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

- 1. If the proposed program is directly related to an identified low productivity program, discuss how the fiscal resources (including faculty, administration, library resources and general operating expenses) may be redistributed to this program.**

The proposed program is not directly related to an identified low productivity program.

P. Adequacy of Distance Education Programs (as outlined in COMAR 13B.02.03.22)

- 1. Provide affirmation and any appropriate evidence that the institution is eligible to provide Distance Education.**

The College launched its Online Course Program in 2000, gradually replacing a set of Tele- Courses (College of the Air). The program has grown from 15 courses with 272 enrollments in 1999-2000 to 367 sections with an annual enrollment of some 6300 in 2014-15. Quality assurance of the online courses is maintained formally with the Quality Matters (QM) course review protocol. The Colleges Institutional Values, Mission, Vision, and Strategic Goals guide the delivery of all instruction regardless of the delivery format. For more than 15 years, the College has demonstrated a commitment to offering a successful, high-quality online program with an appropriate academic and technical infrastructure.

Online learning has become an integral part of teaching and learning at FCC. Budget allocations support a staff in the Center for Distributed Learning as well as online program initiatives already in place such as curriculum development, Quality Matter course reviews, faculty training, and learning object database subscriptions. As part of the Center for Teaching and Learning, the Center for Distributed Learning (CDL) is fully integrated into the curriculum, governance, and administrative processes of the College. FCC faculty teaching online courses receive individual training and course development and guidelines from the Department of Distributed Learning.

- 2. Provide assurance and any appropriate evidence that the institution complies with the C-RAC guidelines, particularly as it relates to the proposed program.**

In compliance with C-RAC guidelines, all online instructors are subject to a peer course evaluation, and instructors can apply for Quality Matters certification. Students evaluate each course at the end of each semester. Program managers, department chairs, the AVP/Deans in Academic Affairs and the Provost have access to each student course evaluation in their area. Student feedback is used for course and program improvement, and faculty are expected to reflect on student evaluations in their annual self-evaluation. Program-level evaluation for Distributed Learning is ongoing and is documented in detail in a series of annual or bi-annual reports by the Center for Distributed Learning. The Quality Matters (QM) Peer Review protocol is at the center of the College's quality assurance efforts in course design. The QM protocol is based on a rubric with 43 key quality standards for an online course. The standards are used to peer-review existing online courses at FCC, to guide the design of new courses, and shape the training of online faculty. Sixty-nine percent of fully online courses have been formally QM reviewed.

A protocol for re-reviewing QM courses with expired review terms are in place. The College has made every effort to comply with relevant federal and state regulations for its Program of Online Courses, for example, the efforts to comply with Substantive Change in Degree Programs, ADA compliance

requirements, compliance with the federal definition of a Credit Hour, compliance with current copyright provisions, and USDOE's State Authorization Regulations.

As a member of Maryland Online (MOL), FCC is part of two interconnected contractual arrangements with MOL and Quality Matters (QM). The MOL course-sharing initiative (Seatbank) provides students from different Maryland Community Colleges with greater access to distance learning opportunities. Colleges share distance-learning courses with the expectation that the shared courses meet the same quality standards as articulated in the rubric updated biannually for QM's peer review process.