



October 29, 2019

James D. Fielder, PhD  
Maryland Higher Education Commission  
6 N. Liberty Street, 10<sup>th</sup> Floor  
Baltimore, MD 21201

RE: New Program Approval Request – Accounting, A.S.

Dear Dr. Fielder:

Harford Community College is proposing an Associate of Science degree in Accounting. This new Associate of Science program will provide students with a direct transfer pathway to four-year institutions. Currently, students seeking a four-year degree in accounting are advised to major in Business Administration at Harford Community College. This new degree will better support transfer to an accounting bachelor's degree at four-year institutions and help ensure that self-advised students do not mistakenly pursue the Associate of Applied Science in Accounting degree, which is not transferrable to four-year institutions.

The A.S. degree in Accounting consists of 30 credits of core curriculum that emphasizes application, problem solving, critical thinking, and communication skills. Upon completion of the program, students will have completed lower-level general education requirements, business requirements, and introductory accounting courses.

Payment in the amount of \$850 for MHEC approval has been included in the new program proposal arriving via U.S. mail. A copy of the payment has also been included with the electronic proposal submission. Please contact Alison Amato at [aamato@harford.edu](mailto:aamato@harford.edu) or 443-412-2384 with any questions.

Sincerely,

Karen Hays, PhD  
Interim Vice President for Academic Affairs



**MHEC**  
Creating a state of achievement

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

Office Use Only: PP#

Institution Submitting Proposal	Harford Community College
---------------------------------	---------------------------

*Each action below requires a separate proposal and cover sheet.*

- |   |   |
|---|---|
| <input checked="" 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 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 ☒ Yes  
Submitted: ☐ No

Payment ☐ R\*STARS  
Type: ☒ Check

Date Submitted: 10/25/2019

Department Proposing Program	Community Education, Business and Applied Technology		
Degree Level and Degree Type	Associate of Sciences - A.S.		
Title of Proposed Program	Accounting		
Total Number of Credits	60		
Suggested Codes	HEGIS: 5002.01	CIP: 52.0301	
Program Modality	<input checked="" type="radio"/> On-campus	<input type="radio"/> Distance Education (fully online)	<input type="radio"/> Both
Program Resources	<input checked="" type="radio"/> Using Existing Resources	<input type="radio"/> Requiring New Resources	
Projected Implementation Date	<input checked="" type="radio"/> Fall	<input type="radio"/> Spring	<input type="radio"/> Summer Year: 2020
Provide Link to Most Recent Academic Catalog	URL: <a href="http://ww2.harford.edu/Catalog/">http://ww2.harford.edu/Catalog/</a>		

Preferred Contact for this Proposal	Name:	Alison Amato
	Title:	Coordinator for Curriculum and Program Development
	Phone:	(443) 412-2384
	Email:	aamato@harford.edu

President/Chief Executive	Type Name:	Dianna G. Phillips, Ph.D.
	Signature:	<i>Dianna G. Phillips</i> Date: 11.7.2019
	Date of Approval/Endorsement by Governing Board:	12.10.2019

Revised 6/13/18

# Academic Program Proposals (MHEC) from Degree-Granting Institutions Authorized to Operate in Maryland

## Accounting, A.S.

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## A. Centrality to institutional mission statement and planning priorities

### 1. Program description

Harford Community College (HCC) is proposing a new transfer degree program, an Associate of Science in Accounting. Currently, students working toward a bachelor's degree in accounting are recommended to major in Business Administration at HCC. However, the Business Administration degree does not seamlessly transfer to four-year institutions. HCC also offer an Associate of Applied Science Degree in Accounting, which does not transfer to 4-year institutions, as it is intended to prepare graduates for work. This new proposed degree will allow students a more practical, seamless, and easily-identifiable pathway to reach their end goal, as well as more compatible transfer opportunities.

In addition to general education course requirements, the A.S. degree in Accounting consists of 30 credits of core curriculum that emphasizes application, problem solving, critical thinking, and communication skills. Upon completion of the program, students will have completed lower-level general education requirements, business requirements, and introductory accounting courses. This program prepares students to seamlessly transfer to a four-year institution and continue their pursuit of a bachelor's degree in accounting.

Harford Community College's mission reads, "Grow. Achieve. Inspire. Contribute." This new program helps students "Achieve" by providing a clear pathway to earning a bachelor's degree. The vision of Harford Community College states:

"Strive for:

- *Satisfaction*: Demonstrate excellence in all we do as measured by those we serve.
- *Completion*: Do what it takes for students to achieve their goals.
- *Success*: Prepare all constituents to make a positive impact and inspire change in the world."

This new program is essential to ensure that the college is striving for "Completion" and "Success." As stated above, this new proposed degree will allow students a more practical, seamless, and easily-identifiable pathway to ensure completions and success to reach their end goal.

### 2. Program in relation to strategic plan and institutional priority

The proposed program supports Strategy 1 of HCC's newly adopted Strategic Plan, which states that HCC will "Establish relevant, flexible options for learning that respond to community needs for growth and prosperity." It also supports Strategy 2 which states that HCC will "Create an engaging and inclusive learning experience so ALL students can achieve their goals." The design and alignment of the new program with transfer institutions enhances the curriculum, and also promotes goal completion by providing a clear pathway for students to reach their end-goal. This new program was proposed by and vetted through HCC's Accounting Advisory Board, which consists of industry experts, representatives from transfer institutions, and former graduates of the program. The new program is proposed with the full support of the Accounting Advisory Board.

### 3. Program funding for the first 5 years

All courses required for the Accounting A.S. degree program already exist at HCC and are offered on a regular basis. The college intends to continue its operating budget for full-time and part-time faculty as well as faculty professional development. As program enrollment grows, related additional tuition and fee revenue will be allocated to the program.

### 4. Institutional commitment

Dianna G. Phillips, Ph.D., president of Harford Community College, vigorously supports enhancing the educational opportunities available for students and aligning these opportunities to help students most easily achieve their end goal. HCC is committed to providing administrative, financial, and technical support for the proposed program. As these courses are all currently offered successfully, HCC is also committed to the continued offering of these courses in the future, allowing students who enroll in the program to complete it within a reasonable amount of time.

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

The Accounting A.S. degree program addresses several goals of the 2017-2021 Maryland State Plan for Postsecondary Education. Goal 2 (Success), Strategy 6, seeks to “[i]mprove the student experience by providing better options and services that are designed to facilitate prompt completion of degree requirements,” recommends the creation of “focused pathways” that “demonstrate the fastest way to get to an associate degree by taking specific courses in a specific sequence.” The proposed program creates a specific pathway for students seeking to earn a Bachelor’s degree in accounting from a four-year institution, one that doesn’t currently exist at Harford Community College. By creating this pathway, students are more likely to enroll in the correct degree pathway upon registration, instead of mistakenly majoring in the Accounting A.A.S. degree, which is not transferrable to four-year institutions. As detailed in Section A(2), above, the proposed program was vetted through the Accounting Advisory Board, which includes industry subject matter experts and representative from HCC’s largest transfer institutions. The program is designed to quickly prepare graduates for seamless transfer to these institutions.

Goal 2 (Success), Strategy 7, seeks to “enhance career advising and planning services and integrate them explicitly into academic advising and planning,” recommends opportunities for students to “explore a specific industry relevant to their academic program.” These recommendations are supported by the growing body of evidence that attainment is predicated upon a structured pathway whereby clear routes to completion are achieved through an alignment of general education and discipline-specific coursework. Whereas traditional programs delay discipline-specific and experiential courses for the third and fourth semesters, the proposed program requires students to complete discipline-specific courses each semester. Completing discipline-specific courses earlier in the degree pathway will allow students to determine sooner in their education if they have chosen the correct pathway.



Goal 3 (Innovation), Strategy 9, “Strengthen and sustain development and collaboration in addressing teaching and learning challenges” encourages the incorporation of Open Education Resources (OER) into programs to offset the cost of college. The HCC OER initiative actively encourages, supports, and sustains the use of open educational resources and low-cost, accessible formats for all courses as appropriate without compromising quality of content. Introduction to Business (BA 101) has fully adopted an OER model and Accounting Principles I and II (ACCT 101 & ACCT 102) are currently part of a digital inclusive access model the college is exploring. The Integrated Business and Applied Technology (IBAT) division is fully committed to increasing student success through the use of open or low-cost materials when feasible.

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

The field of accounting is broad, with opportunities at different levels of education and in all sectors – private, nonprofit and government<sup>1</sup>. O\*Net Online lists over 171 occupations that match the general key word “Accounting.” This number increases when the search becomes more specific; for example, the term “public accountant” nets 434 occupations. Other sample job titles for the field of accounting include Forensic Accountant, Corporate Accountant, Internal Auditor and Tax Examiner. The possibilities grow when the skills of accounting are expanded into the financial services career cluster.

### ACCOUNTANTS (SOC 13-211.01) & AUDITORS (SOC 13-2011.02)

Accountants “analyze financial information and prepare financial reports to determine or maintain record of assets, liabilities, profit and loss, tax liability, or other financial activities within an organization.”<sup>2</sup> Reported job titles include Certified Public Accountant (CPA), Accounting Manager and Business Analyst. An Auditor “examines and analyzes accounting records to determine financial status of establishment and prepare financial reports concerning operating procedures.”<sup>3</sup> Approximately 43% of people reported having a bachelor’s degree to obtain the career while 39% said some college and 14% said associate degree. This field has a “bright outlook” with faster than average growth.

Available Workforce - Projected Employment for Accountants and Auditors (U.S. & MARYLAND <sup>4</sup> )				
	National	Employment	Percent Change	Projected Annual Job Openings*

<sup>1</sup> “5 Careers with a Bachelor of Science in Accounting Degree” by [Top Accounting Degrees](https://www.topaccountingdegrees.org/lists/5-careers-with-a-bachelor-of-science-in-accounting-degree/) accessed 4/23/2019 at <https://www.topaccountingdegrees.org/lists/5-careers-with-a-bachelor-of-science-in-accounting-degree/>

<sup>2</sup> “Summary Report for: 13-2011.01 – Accountants” by O\*Net Online accessed 4/23/2019 at <https://www.onetonline.org/link/summary/13-2011.01>

<sup>3</sup> “Summary Report for: 13-2011.02 - Auditors” by O\*Net Online accessed 4/23/2019 at <https://www.onetonline.org/link/summary/13-2011.02>

<sup>4</sup> “Summary Report for: 13-2011.01 – Accountants” by O\*Net Online accessed 4/23/2019 at <https://www.onetonline.org/link/summary/13-2011.01>

		2016	2026		
	United States	1,397,700	1,537,600	10%	141,800
	State	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	Maryland	29,690	31,670	7%	2,690

Wages for Accountants and Auditors (U.S. & MARYLAND)							
			2017				
	Location	Pay Period	10%	25%	Median	75%	90%
	United States	Hourly	\$20.68	\$26.08	\$33.34	\$44.12	\$58.76
		Yearly	\$43,020	\$54,250	\$69,350	\$91,770	\$122,220
	Maryland	Hourly	\$22.50	\$27.66	\$35.05	\$46.95	\$59.77
		Yearly	\$46,800	\$57,530	\$72,900	\$97,660	\$124,320

#### **FRAUD EXAMINERS, INVESTIGATORS AND ANALYSTS (SOC 13-2099.04)**

On the website “Top Accounting Degrees,” Forensic Accounting was listed as an area of accounting experiencing growth. In O\*Net, this job title falls under “Fraud Examiners” and also has a “bright outlook.” This career field requires a bachelor’s degree, with approximately 72% of respondents reporting a bachelor’s degree, and 20 % reporting additional education required.

Available Workforce - Projected Employment for Financial Specialists, All Other (U.S. & MARYLAND <sup>5</sup> )				
	National	Employment		Percent Change
		2016	2026	
	United States	135,900	149,000	10%
	State	Employment		Percent Change
		2016	2026	
	Maryland	5,000	5,070	2%

Wages for Financial Specialists, All Other (U.S. & MARYLAND)						
			2017			
	Location	Pay Period	10%	25%	Median	75%
						90%

<sup>5</sup> “Summary Report for: 13-2099.04 - Fraud Examiners, Investigators and Analysts” by O\*Net Online accessed 4/23/2019 at <https://www.onetonline.org/link/summary/13-2099.04>



	United States	Hourly	\$18.43	\$24.61	\$33.42	\$44.83	\$57.96
		Yearly	\$38,340	\$51,190	\$69,520	\$93,240	\$120,550
	Maryland	Hourly	\$17.53	\$20.93	\$34.26	\$48.62	\$58.67
		Yearly	\$36,470	\$43,530	\$71,250	\$101,120	\$122,030

### FINANCIAL ANALYSTS (SOC 13-2051.00)

There are multiple types of analyst positions that a person with a bachelor's in Accounting can qualify. This includes Financial Analyst, Budget Analyst, and Credit Analyst. Of the three, only Financial Analysts has a 'bright outlook' in O\*Net.<sup>6</sup> In this field 61% have a Bachelor's degree and 35% have a Master's degree.

Available Workforce - Projected Employment for Financial Analysts (U.S. & MARYLAND <sup>7</sup> )					
	National	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	United States	296,100	328,200	11%	29,000
	State	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	Maryland	6,440	6,950	8%	590

Wages for Financial Analysts (U.S. & MARYLAND <sup>8</sup> )							
			2017				
	Location	Pay Period	10%	25%	Median	75%	90%
	United States	Hourly	\$24.89	\$30.96	\$40.53	\$55.28	\$79.60
		Yearly	\$51,780	\$64,390	\$84,300	\$114,980	\$165,580
	Maryland	Hourly	\$25.72	\$30.92	\$39.88	\$53.46	\$73.75
		Yearly	\$53,500	\$64,310	\$82,940	\$111,200	\$153,410

<sup>6</sup> "Summary Report for: 13-2051.00 - Financial Analysts" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2051.00>

<sup>7</sup> "Summary Report for: 13-2051.00 - Financial Analysts" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2051.00>

<sup>8</sup> "Summary Report for: 13-2051.00 - Financial Analysts" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2051.00>



## TAX EXAMINERS AND COLLECTORS, AND REVENUE AGENTS (SOC 13-2081.00)

While Tax Preparers is a field that requires less than a bachelor's degree, 40% of Tax Examiner positions require a bachelor's degree. This field is not listed as a 'bright outlook' because there is little to no change in the growth. The position is holding steady, but there are over 4,000 openings projected nationwide in the next 10 years. In Maryland the outlook is less positive, with a -5% change and only 30 openings<sup>9</sup>.

Available Workforce - Projected Employment for Tax Examiners and Collectors, and Revenue Agents (U.S. & MARYLAND <sup>10</sup> )					
	National	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	United States	62,100	61,700	-1%	4,200
	State	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	Maryland	450	430	-5%	30

Wages for Tax Examiners and Collectors, and Revenue Agents (U.S. & MARYLAND <sup>11</sup> )							
			2017				
	Location	Pay Period	10%	25%	Median	75%	90%
	United States	Hourly	\$15.26	\$19.56	\$25.54	\$35.41	\$48.07
		Yearly	\$31,730	\$40,680	\$53,130	\$73,650	\$99,990
	Maryland	Hourly	\$18.66	\$21.31	\$25.36	\$35.18	\$50.13
		Yearly	\$38,810	\$44,330	\$52,740	\$73,170	\$104,280

<sup>9</sup> "Summary Report for: 13-2081.00 – Tax Examiners and Collectors, and Revenue Agents" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2081.00>

<sup>10</sup> "Summary Report for: 13-2081.00 – Tax Examiners and Collectors, and Revenue Agents" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2081.00>

<sup>11</sup> "Summary Report for: 13-2081.00 – Tax Examiners and Collectors, and Revenue Agents" by O\*Net Online accessed 5/3/2019 at <https://www.onetonline.org/link/summary/13-2081.00>

## SUMMARY

A bachelor's degree in accounting offers numerous, in-demand, well-paid positions. The national outlook for career opportunities is bright and the Maryland outlook is also promising. The following table summarizes the national and state career outlooks for individuals earning a baccalaureate degree in accounting:

Available Workforce - Projected Employment Summary					
	National	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	United States	1,891,800	2,076,500	10%	188,100
	State	Employment		Percent Change	Projected Annual Job Openings*
		2016	2026		
	Maryland	41,580	44,120	6%	3,710

## D. Reasonableness of Program Duplication

### 1. Similar programs

The primary difference among HCC's Accounting, Associate of Science degree and Anne Arundel Community College, Cecil College and Community College of Baltimore County is that HCC has designed this new Accounting program as an A.S. transfer degree. The majority of other community colleges with programs in accounting offer only an Associate of Applied Sciences degree. Howard Community College does offer the Accounting program as a transfer degree.

The following table identifies similar programs and summarizes key differences:

Institution	Program	Degree	Key Differences
Anne Arundel Community College	Accounting	Associate of Applied Sciences	HCC's proposed Associate of Science degree in Accounting is transferrable.
Cecil College	Accounting	Associate of Applied Sciences	HCC's proposed Associate of Science degree in Accounting is transferrable.
Community College of Baltimore County	Accounting	Associate of Applied Sciences	HCC's proposed Associate of Science degree in Accounting is transferrable.
Howard Community College	Accounting	Associate of Science	Howard Community College's program is a transfer program.

## 2. Program justification

This new Associate of Science program will provide students with a direct transfer pathway to 4-year institutions. Currently, students seeking a 4-year degree in accounting are advised to major in Business Administration at Harford Community College. This new degree will provide students a direct pathway to an accounting bachelor's degree and help ensure that self-advised students do not mistakenly pursue the Associate of Applied Science in Accounting degree, which is not transferrable to 4-year institutions. The majority of business and accounting students at HCC transfer to either University of Baltimore or Towson University. Members of both of these institutions serve on the Accounting Curriculum Advisory Committee at HCC and supports this program proposal.

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

### 1. Potential program impact on high demand programs at HBIs

Morgan State University and Coppin State University offer Bachelor of Science in Accounting programs. Bowie State University offers a Bachelor of Science in Business Administration with an Accounting Concentration. The proposed Associate of Science degree in Accounting would be a two-year transfer degree offering the potential for transfer partnerships and articulations between HCC and the aforementioned four-year institutions.

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

### 1. Potential program impact on identities and missions of HBIs

The proposed program will not have any impact on the uniqueness or institutional identity of surrounding HBIs; however, HCC's proposed program creates transfer opportunities for graduates of HCC's Accounting program.

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

### 1. Program establishment and faculty involved

The Accounting A.S. degree program was developed in accordance with the College's Curriculum Manual and included assessment of data to support enrollment, consultation with other divisions, analysis of course transferability to the College's top transfer institutions, and approvals following IBAT Division faculty discussions, the curriculum workgroup, the Vice President of Academic Affairs, the President of the College, and the Board of Trustees.

### 2. Educational objectives and learning outcomes

This multi-disciplinary curriculum provides a foundation for diverse careers in general accounting, tax accounting, auditing, fraud investigation, and other accounting careers. The program creates a defined transfer pathway to a baccalaureate degree in accounting.

There are five program learning outcomes (LOs) for the proposed Accounting program. Upon successful completion of this program of study students will be able to:

1. Use the language of business and demonstrate effective and professional communication skills.
2. Analyze ethical and social responsibilities in business decision making.
3. Examine accounting as an information processing system.
4. Demonstrate problem solving skills in business decision making.
5. Prepare students to transfer successfully to a four-year institution.

Assessment of student program learning outcomes consider respective course learning objective outcomes inclusive of summative, formative and informative assessment data. Outcomes are collected and documented using a learning management system- integrated software solution.

The following recommended sequence of course completion demonstrates how General Education requirements will be met and maps courses to Accounting program learning outcomes.

<b>Course (Credit) (General Education<sup>12</sup> or HCC Graduation Requirement)</b>	<b>Program LOs</b>
<b>Semester 1</b>	
ACCT 101, Accounting Principles I (3)	1, 2, 3, 4
BA 101, Introduction to Business (3) (GI)	1, 2, 4
BA 210, Business Computer Applications (3) or CIS 102, Computer Information Systems (3) (GI)	1, 4
ENG 101, English Composition (3) (GE)	1
MATH 111, Introduction to Finite Math (3) (GM) or MATH 212, Calculus with Application (3) (GM) or General Elective	4
<b>Semester 2</b>	
ACCT 102, Accounting Principles II (3)	1, 2, 3, 4
BA 205, Business Law (3) or BA 246, Legal Environment of Business (3)	1, 2, 4
ECON 101, Macroeconomics (3) (GB)	1, 2, 4
ENG 102, English Composition and Literature (3) or ENG 216, Business Communications (3)	1
MATH 216, Introduction to Statistics (4) (GM)	4
<b>Semester 3</b>	
CMST 101, Speech Fundamentals (3) (GI)	1
ECON 102, Microeconomics (3) (GB)	1, 2, 4
Arts / Humanities General Education Elective (3) (GH) (Diversity)	2, 4
Biological / Physical Lab Science General Education Elective (4) (GL)	4
ACCT 213, Intermediate Accounting I (3)	1, 2, 3, 4
<b>Semester 4</b>	
ACCT 206, Cost Accounting (3) or ACCT 208, Managerial Accounting (3)	2, 3, 4
Arts / Humanities General Education Elective (3) (GH)	2, 4
Biological / Physical Science General Education Elective (3) (GS)	4
Physical Education Elective (1) (PE)	2
ACCT 214, Intermediate Accounting II (3) or General Elective	1, 2, 3, 4

<sup>12</sup>All students must meet specific General Education requirements within their associate degree programs. To be eligible for the Associate of Arts (AA) degree, the Associate of Science (AS) degree, or the Associate of Arts in Teaching (AAT) degree, students must complete a minimum of 60 credits of college-level work. Of the 60 credits, 28-36 credits must fulfill the College's General Education core requirements.



### 3. Program assessment in terms of student achievement and documentation

Assessment of student program learning outcomes will be performed throughout the core courses, including accounting (ACCT) and business administration (BA) courses, as well as others. Formative, summative and authentic assessments will be used. Outcomes are collected and documented using a learning management system-integrated software solution. The learning management system-integrated software solution allows for documentation of individual course learning outcomes as well as program goal achievement. All course learning outcomes are assessed every four years per HCC's recommendations.

### 4. List of courses

#### **ACCT 101: Principles of Accounting I | 3 credits**

*Program Requirement*

*Program Goals: 1, 2, 3, 4*

This course is an introduction to accounting theory and practice with an emphasis on accounting for assets. The complete accounting cycle is presented and end-of-period financial reports are prepared.

Upon satisfactory completion of this course, the student will be able to:

- 1) The student will be able to apply the generally accepted accounting principles and techniques to the process of analyzing and recording financial data.
- 2) The student will be able to prepare the end of period financial statements for service and merchandising enterprises.
- 3) The student will be able to demonstrate an understanding in greater depth of accounting for assets, current liabilities, and payroll.

#### **ACCT 102: Principles of Accounting II | 3 credits**

*Program Requirement*

*Program Goals: 1, 2, 3, 4*

This course focuses on accounting for the corporate form of organization. Emphasis is placed on the corporate capital structure, investments, liabilities, the cash flow statement, budgeting and managerial accounting for costs.

Upon satisfactory completion of this course, the student will be able to:

- 1) Apply the generally accepted accounting principles and techniques in recording business transactions pertaining to corporations.
- 2) Prepare and analyze corporate financial statements.
- 3) Apply generally accepted accounting principles and techniques in recording transactions pertaining to current and long-term debt.
- 4) Account for costs under both job order and process cost accounting systems.
- 5) Perform basic cost/volume/profit analysis.
- 6) Apply budgeting techniques in preparing both Master and Flexible budgets.

**ACCT 206: Cost Accounting | 3 credits**

*Program Elective*

*Program Goals: 2, 3, 4*

This course is the study of cost accounting with emphasis on cost accumulation, the flow of costs through the accounts, cost allocation and control in job order, process, and activity-based cost systems.

Upon satisfactory completion of this course, the student will be able to:

- 1) Use job order, process and activity based costing techniques to determine the cost of products and services.
- 2) Account for materials and labor and allocate costs to appropriate cost pools.
- 3) Compute appropriate factory overhead application rates and use those rates to apply overhead to appropriate cost pools.

**ACCT 208: Managerial Accounting | 3 credits**

*Program Elective*

*Program Goals: 2, 3, 4*

This course emphasizes planning and control, stressing the cost-benefit philosophy. Managerial accounting deals with providing information to internal decision-makers through (1) routine reporting to management, primarily for planning and control, and (2) special reporting to management, primarily for long-range planning and nonrecurring decisions. Students are expected to perform basic algebraic calculations in this course.

Upon satisfactory completion of this course, the student will be able to:

- 1) Perform cost-volume-profit analysis for making business decisions.
- 2) Describe the budgeting process and prepare various types of budgets.
- 3) Identify costs that are relevant to the decision-making process.
- 4) Compute and evaluate common performance measures.

**ACCT 213: Intermediate Accounting I | 3 credits**

*Program Requirement*

*Program Goals: 2, 3, 4*

The course provides an in-depth application of the generally accepted accounting principles to cash, short-term investments, inventories, current liabilities, plant assets, and intangible assets, along with a review of basic accounting theory and statement preparation.

Upon satisfactory completion of this course, the student will be able to:

- 1) Explain the conceptual framework underlying financial accounting through the use of basic objectives, fundamental concepts, and recognition and measurement concepts.
- 2) Communicate the results of the financial accounting process through properly-prepared financial statements and narrative reports, and interpret and use financial information for business decision-making.
- 3) Apply accounting principles to complex transactions affecting assets and liabilities.

**ACCT 214: Intermediate Accounting II | 3 credits**

*Program Elective*

*Program Goals: 2, 3, 4*

The course provides an in-depth application of the generally accepted accounting principles to acquisition cost allocation and derecognition of long-term assets, time value of money, financing liabilities, accounting for leases, and employee compensation and benefits.

Upon satisfactory completion of this course, the student will be able to:

- 1) Account for transactions affecting stockholder's equity, and prepare the appropriate schedules and financial statements.
- 2) Account for recognition of revenue, pensions, and leases.
- 3) Account for the time value of money.

**BA 101: Introduction to Business | 3 credits**

*Program Requirement*

*Program Goals: 1, 2, 4*

This course introduces students to the American private enterprise system and the forms of businesses that operate within it. Students study the role of business in American society, international business activity, the impact of ethics and social responsibility on business, entrepreneurship and small business, and emerging trends in technology, organization, and management. Topics covered include economics, management, marketing, accounting, and financial management.

Upon satisfactory completion of this course, the student will be able to:

- 1) Analyze and assess the private enterprise system in the United States, and compare and contrast it to other world economic systems.
- 2) Identify the concepts of social responsibility and business ethics and describe how they affect business practices.
- 3) Describe the nature of entrepreneurship and the process and options involved in starting a small business.
- 4) Analyze and describe the various functional areas of business – accounting, finance, management, and marketing.
- 5) Analyze the use and importance of computers and information technology in each of the functional areas of business and in the conduct of business.
- 6) Evaluate the impact of international business on the economy of the United States.
- 7) Evaluate the impact of evolving and emerging issues on business practices.
- 8) Define key business terms and use the language of business.

**BA 205: Business Law | 3 credits**

*Program Elective*

*Program Goals: 1, 2, 4*

This course focuses on a study of the Uniform Commercial Code as it applies to negotiable instruments and secured transactions. The course emphasizes agency, business organizations, and employment law. It examines creditors' rights, bankruptcy, property law (real and personal), and estates.

Upon satisfactory completion of this course, the student will be able to:

- 1) Discuss the applicability of the Uniform Commercial Code to negotiable instruments and secured transactions.
- 2) Compare the advantages and disadvantages of various types of business organizations.
- 3) Describe elements of property law and estates.
- 4) Apply employment law to various business situations.
- 5) Explain the impact of creditors' rights and bankruptcy on business organizations.

**BA 210: Business Computer Applications | 3 credits**

*Program Elective*

*Program Goals: 1, 4*

This course introduces the student to the uses of the PC for analysis, critical thinking, problem solving, electronic data management and for the reporting/presentation of results. Business, accounting, and financial problems and application are emphasized. Students develop competence with word processor, data base, spreadsheet, charting, graphics and communication tools in a visually-oriented computing environment. Integration of the tools or packages is emphasized.

Upon satisfactory completion of this course, the student will be able to:

- 1) Use computers and other technology as appropriate.
- 2) Apply computational skills to solve problems.
- 3) Use the Windows file management techniques to: manage disks and files created with the word processor, data base or spreadsheet tools; prepare reports using the text handling capabilities of word processors; develop spreadsheet models and charts to solve problems, interpret and present numerical and graphical data.
- 4) Organize, manage and use information or data effectively using an electronic database.
- 5) Combine the separate productivity tools/packages (integration) for increased power in solving business problems.
- 6) Demonstrate basic proficiency with presentation software and recognize when information is needed and have the ability to locate, evaluate, store and use effectively using the computer.

**BA 246: Legal Environment of Business | 3 credits**

*Program Elective*

*Program Goals: 1, 2, 4*

The student is introduced to the legal environment in which businesses operate. The course covers sources of law and the application of law to business. Areas examined include business crimes, contracts (under common law and the Uniform Commercial Code), sales, torts (including product liability), administrative, antitrust, environmental, and consumer protection laws.

Upon satisfactory completion of this course, the student will be able to:

- 1) Identify sources of law.
- 2) Explain the application of various types of law that apply to business.
- 3) Discuss the elements of business crimes, torts, and contracts and sales under both the common law and the Uniform Commercial Code.
- 4) Analyze the implications for business that are not in compliance with administrative, antitrust, environmental, and consumer protection laws.

**CIS 102: Introduction to Information Sciences | 3 credits**

*Program Elective; General Education: Interdisciplinary and Emerging Issues (GI)*

*Program Goals: 1, 4*

This is a survey course of the characteristics, functions and applications of computers. It includes the concepts and principles of problem solving and computer programming. Emphasis is placed on microcomputers and application software packages, such as word processors, spreadsheets, and graphics. Course fee.

Upon satisfactory completion of this course, the student will be able to:

- 1) Identify the major developments in computer hardware and software.
- 2) Describe the characteristics, functions and limitations of processors, storage media and peripherals.
- 3) Describe the difference between developing computer programs and using software packages.
- 4) Analyze the reasons for using computer languages and software packages given their characteristics and limitations.
- 5) Discuss the complexity of global communication and the effect of computers in the international community.
- 6) Evaluate computer systems that satisfy given constraints.
- 7) Access, use, and exit word processing, spreadsheet, presentation graphics, database and operating system software, and produce a report, a spreadsheet, and a graphic presentation.

**CMST 101: Speech Fundamentals | 3 credits**

*Program Requirement; General Education: Interdisciplinary and Emerging Issues (GI)*

*Program Goals: 1*

Students develop skills in this performance-based course of public communication concepts and techniques, including audience analysis, topic selection and research, organization of speech materials, delivery skills, and critical evaluation of speeches.

Upon satisfactory completion of this course, the student will be able to:

- 1) Demonstrate the principles of effective public speaking communication.
- 2) Demonstrate the principles of effective speech preparation and delivery.
- 3) Demonstrate the ability to locate, evaluate, document, and use effectively the needed information from a variety of courses and formats.
- 4) Present three extemporaneous speeches and one impromptu speech meeting the criteria specified in class lecture/discussion, handouts and activities.
- 5) Demonstrate ethical speaking and listening practices.
- 6) Provide constructive written and oral feedback to fellow students.

**ECON 101: Macroeconomics | 3 credits**

*Program Requirement; General Education: Behavioral / Social Sciences (GB)*

*Program Goals: 1, 2, 4*

Macroeconomics is an introduction to economic principles with emphasis on the analysis of aggregate income and employment. Topics include theory of income and employment, role of money and banking system, monetary and fiscal policies, and the problems of economic growth and fluctuations.

Upon satisfactory completion of this course, the student will be able to:

- 1) Define key economic concepts, using appropriate economic terminology while demonstrating comprehension of the interrelationship of key concepts.
- 2) Explain the organization and debate the operation of the two economic systems: the market system and the command system.
- 3) Apply supply and demand methodology to the aggregate economy.
- 4) Calculate and compare the measurement methods of national income accounting.
- 5) Demonstrate and understanding of the meanings and methods of measuring, and the consequences of, inflation and unemployment.
- 6) Discuss and debate the different government fiscal policy options and their effects on the economy.
- 7) Describe the organization of the Federal Reserve and evaluate the impact of the Federal Reserve's monetary policy tools on the economy.
- 8) Discuss and debate how the major schools of macroeconomic thought have approached problems in the aggregate economy.
- 9) Develop the theory of international trade and an understanding of the U.S. economy's relationship with the global economy.



**ECON 102: Microeconomics | 3 credits**

*Program Requirement; General Education: Behavioral / Social Sciences (GB)*

*Program Goals: 1, 2, 4*

Microeconomics deals with resource allocation under the price system, price and output determination when markets are characterized by perfect and imperfect competition, and price and employment determination in the resource market. Current problems of poverty, environment, energy and urbanization are analyzed.

Upon satisfactory completion of this course, the student will be able to:

- 1) Define key economic concepts, using appropriate economic terminology while demonstrating comprehension of the interrelationship of key concepts.
- 2) Apply supply and demand methodology to households and businesses.
- 3) Apply the concept of “elasticity” to households and businesses. Based on supply and demand data of a business market, predict the behavior of buyers and sellers in that market.
- 4) Demonstrate and apply several profit maximization and cost minimization techniques to business decisions for both the short run and long run.
- 5) Recognize, compare, and contrast the characteristics and behaviors of companies within differing competitive environments – ranging from very competitive to noncompetitive. Illustrate how market power affects a firm’s decision relating to price and output levels.
- 6) Explain and debate the economic role and activities in government in respect to resource allocation, market failures, and its relationship to the private markets.
- 7) Demonstrate and understanding of and methods of measuring resource optimization in the private sector market context.
- 8) Explore complex current social problems, such as poverty and income inequality in the U.S. and apply cost/benefit analysis to a range of solutions.
- 9) Develop the theory of international trade and an understanding of the balance of payments and exchange rates problems/solutions.

**ENG 101: English Composition | 3 credits**

*Program Requirement; General Education: English Composition (GE)*

*Program Goals: 1*

This course is designed to develop mature writing skills in the essay form, including the documented essay. Through writing a series of essays in a variety of modes, such as argumentative essay, the process analysis, the research paper, and the summary analysis, students achieve proficiency in presenting and supporting their own ideas and incorporating the ideas of others into their essays.

Upon satisfactory completion of this course, the student will be able to:

- 1) Write unified papers. This objective involves the development of a purposeful organization pattern based on a clearly stated, well-focused, and worthwhile thesis statement, which is firmly adhered to in the essay.
- 2) Write coherent papers. This skill involves providing transitions between ideas and in other ways showing relationships between parts of the essay.
- 3) Provide support. This objective involves giving sufficient specific evidence to convince the reader of the validity of the thesis.
- 4) Communicate rationally. This objective involves the use of basic principles of logic.
- 5) Construct sentences that are grammatically and mechanically correct.
- 6) Use language accurately and concisely.
- 7) Collect, use, and document evidence from sources other than personal experience, including written sources.

**ENG 102: English Composition and Literature | 3 credits**

*Program Elective*

*Program Goals: 1*

This course focuses on the critical analysis of literary genres, emphasizing poetry, short fiction and drama. Students explore literary works from various cultures through discussions and critical writing activities.

Upon satisfactory completion of this course, the student will be able to:

- 1) Communicate more effectively by writing critical compositions and participating in class discussions.
- 2) Interpret literary texts by supporting assertions with specific references to the work and other relevant sources.
- 3) Define and analyze the elements of the short story, drama, and poetry.
- 4) Acquire a greater understanding and appreciation for our literary heritage by reading and discussing literary works representative of various cultures. As a result of literary exploration, students will become more knowledgeable of the uniqueness of the human experience yet grasp the universality of the human condition, making students function more effectively as citizens in an educated society.

**ENG 216: Business Communications | 3 credits**

*Program Elective*

*Program Goals: 1*

Designed for the student who must communicate effectively in a business environment, this course emphasizes the principles common to written and oral communications. Topics include the nature of the communication process; listening, planning and writing; preparing correspondence, agreements and reports; communicating about employment; records of oral communications; and management of written communications.

Upon satisfactory completion of this course, the student will be able to:

- 1) Analyze criteria for effective electronic and written communications in the workplace.
- 2) Apply the criteria for creating and evaluating effective oral presentations in the workplace.
- 3) Apply managerial steps in planning and writing letters, emails, and reports.
- 4) List the procedures to accomplish effectively the task of planning, conducting, and concluding a meeting for small groups.

**MATH 111: Introduction to Finite Mathematics | 3 credits**

*Program Elective; General Education: Mathematics (GM)*

*Program Goals: 4*

This course is designed for students in Business Administration, Computer Information Systems and other appropriate transfer programs. Topics include graphing linear functions, systems of linear equations, linear programming, matrices and Markov chains, game theory, counting techniques, probability, logic and logic circuits.

Upon satisfactory completion of this course, the student will be able to:

- 1) Solving financial problems involving interest payments, annuities, sinking funds, and present value.
- 2) Solving systems of linear equations using linear programming techniques, including matrix methods, graphing techniques, and current technology.
- 3) Using and understanding counting techniques including their application to probabilities.
- 4) Using logic methodology to construct and redesign logic circuits.
- 5) Applying matrix algebra and probability techniques to solve Markov chain & game theory problems.
- 6) Organizing and summarizing qualitative and quantitative data.
- 7) Developing an appreciation of finite mathematical techniques as a tool for business decision making.

**MATH 212: Calculus with Applications | 3 credits**

*Program Elective; General Education: Mathematics (GM)*

*Program Goals: 4*

This course is designed for students in the biological, social, and management sciences. Differential and integral calculus with emphasis on differentiation techniques and the use of calculus in the above fields form an important part of the course. Exponential and logarithmic functions, partial derivatives are included. Technology will be utilized to enhance understanding of the concepts and their applications related to their future career. This course is not open to math, chemistry, engineering, or physics majors.

Upon satisfactory completion of this course, the student will be able to:

- 1) Demonstrate the relationship between functions and their graphs.
- 2) Evaluate limits algebraically and apply to real world problems.
- 3) Interpret and use derivatives to solve real world problems involving calculus.
- 4) Use the definite integral to find area under curves and area between two curves.
- 5) Use the basic ideas of calculus for functions of more than one variable to solve optimization problems.
- 6) Use appropriate technology to obtain the solution of mathematical problems.

**MATH 216: Introduction to Statistics | 4 credits**

*Program Elective; General Education: Mathematics (GM)*

*Program Goals: 4*

This course provides the student with the fundamental concepts and methods of statistical analysis. Course topics: measures of central tendency and variation, graphical representation of data, least squares regression, correlation, probability distributions, sampling techniques, parameter estimation, and hypothesis testing. Technology and statistical literacy will be integrated throughout the course.

Upon satisfactory completion of this course, the student will be able to:

- 1) Define statistical terminologies; demonstrate ability to think critically about data described in scientific and media reports.
- 2) Use technology to assist in the solution of both abstract and contextual problems. These technologies will include spreadsheet problems, graphing and scientific calculators, and other computational aids.
- 3) Perform data organization/analysis to produce descriptive statistics (pictorial/numerical forms).
- 4) Explain relationship between two variables; compute correlation and construct the equation of the least-squares regression line; utilize the line for predictions.
- 5) Perform elementary probability calculations and solve problems by applying appropriate standard probability distributions, including discrete, binomial, uniform and normal distributions.
- 6) Model the sampling distribution of proportions and means, including verifying the necessary conditions, e.g. the Central Limit Theorem for means.

- 7) Solve problems involving parameter estimation, perform hypothesis testing for one and two population means and proportions.
- 8) Solve statistical inference problems in at least one of the following areas: examining the strength of a linear relationship between two variables and identifying outliers; solving problems involving one-way analysis of variance; and performing analyses using the chi-square distribution (such as goodness-of-fit test and test for independence).

## 5. General education requirements

HCC students must complete a minimum of 60 credits of college-level work to be eligible for the Associate of Science degree. In accordance with COMAR 13B.06.01.03, of the 60 credits, 28 - 36 credits must fulfill HCC's General Education requirements as follows:

- 6 credits of Behavioral/ Social Sciences (GB)
- 3 credits of English Composition (GE)
- 6 credits of Arts/ Humanities (GH)
- 7 - 8 credits of Biological/ Physical Laboratory Science (GL/ GS)
- 3 - 4 credits of Mathematics (GM)
- 3 - 9 credits of General Education Electives (GB, GH, GM, GS, GI)

The proposed Accounting A.S. degree meets these General Education requirements as follows:

General Education Area	Course	Credits
Behavioral/ Social Sciences	ECON 101 (GB) & ECON 102 (GB)	6
English Composition	ENG 101 (GE)	3
Arts/ Humanities	2 Arts / Humanities Electives (GH)	6
Biological/ Physical Laboratory Science	Biological/ Physical Laboratory Science Elective (GL) and Biological / Physical Science Elective (GS)	7
Mathematics	MATH 216 (GM)	4
General Education Electives	BA 101 (GI); CMST 101 (GI)	6
<b>Total General Education Credits Required for Completion:</b>		<b>32</b>

## 6. Specialized accreditation or graduate certificate requirements

There are no specialized accreditation or graduate certificate requirements for this program.

## 7. Scope of written contracts with other institutions

There are no contracts with other institutions associated with this program.

## 8. Assurance and evidence to illustrate student needs

Following a 2017 comprehensive review of business processes, HCC has begun implementation of projects designed to enhance the student experience. Improvements to workflow will provide students with clear, complete, and timely information. For example, the adoption of catalog and curriculum software that integrates with both the current Enterprise Resource Planning (ERP) solution and the degree-auditing and tracking tool will provide students with transparent, real time information regarding curriculum, course and degree requirements.

HCC regards faculty interactions with the student body as paramount to academic success. All full time faculty maintain at least five reasonably distributed office hours per week when the faculty member's courses are in session. Office hours are posted in the syllabus, on office doors and in the learning management system.

Assumptions about technology competence and skills and technical equipment requirements are stated in the College's course catalog, as well as course descriptions and degree requirements.

All HCC courses are required to use the LMS to provide links to academic support services, financial aid resources, and college policies regarding tuition costs and payment regardless of instructional delivery mode.

The Office of Communications is committed to providing transparent and accurate advertising, recruiting, and admissions materials through ongoing processes. When a new degree program is approved, it will be advertised in several ways. A headline banner will be put on the official HCC website and listed under the degree programs offered at HCC. An article will be written about the new program and a news release will be put in the local papers, included in the weekly newsletter distributed campus-wide, as well as the *Harford Highlights*, a newsletter accessible to community members. Other advertising includes social media communications as well as brochures given out at open houses both at HCC and local high schools.

## 9. Assurance and evidence regarding program advertising

Harford Community College's Office of Communications generates promotional materials for academic programs that are used in advertising, recruiting, and admission. Office of Communications staff work closely with staff in Academic Affairs and Student Affairs & Institutional Effectiveness to ensure the accuracy of promotional materials. An annual review process of program brochures has been established to coincide with the release of each academic catalog, as well as a line of communication for any programmatic changes that may occur outside of the annual review cycle.

## H. Adequacy of Articulation

The Associate of Science in Accounting is designed to transfer to comparable bachelor degree programs offered at other institutions. The program was designed with support of HCC's Student Affairs and Institutional Effectiveness division to seamlessly transfer to University of Baltimore, Towson University, University of Maryland, University of Maryland University College, and others. Options within the program ensure transfer to all of these 4-year institutions.

## I. Adequacy of Faculty Resources

### 1. Quality of program faculty

Harford Community College employs highly qualified faculty in all disciplines. Additionally, through the Center for Excellence in Teaching and Learning (CETL), the College offers comprehensive professional development and training for all who are engaged in the teaching and learning process at HCC. CETL is intentionally designed to be a hub both digitally and physically for innovation, collaboration, and learning transformation through a variety of events and resources in order to:

- Create faculty teaching and learning communities of practice;
- Celebrate innovation in instruction and scholarship;
- Offer on-going basic and advanced learning management system training;
- Provide resources, facilities and technology to foster experimentation; and
- Offer opportunities for faculty to gain additional knowledge and hone skills related to technology and pedagogy.

All distance learning courses are reviewed through a collaborative internal review process based upon standards developed at the College through the shared governance process and approved by Faculty Council. Per Appendix A, Best Practices for HCC Online Courses, faculty are required to employ evidence-based practices in course design.

Full-time and adjunct Accounting and Business faculty have graduate degrees in Business or Accounting and professional experiences in a variety of business and educational settings.

The following identifies faculty engaged in this program:

*Jessica Adams*

Assistant Professor of Mathematics  
B.S., University of Delaware  
M.S., Johns Hopkins University  
M.S., Notre Dame of MD University

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics



*David Antol*

Coordinator for Applied Technology Programs  
B.S., Tri-State University  
M.S., Loyola University of Maryland

BA 210 – Business Computer Applications; CIS 102 – Introduction to Information Sciences

*L.J. Baker*

Assistant Professor of Accounting  
Business Program Coordinator  
B.S., University of Baltimore  
M.S., University of Maryland University College

ACCT 101 – Principles of Accounting I; ACCT 102 – Principles of Accounting II; ACCT 206 – Cost Accounting; ACCT 208 – Managerial Accounting; ACCT 213 – Intermediate Accounting I; ACCT 214 – Intermediate Accounting II; BA 210 – Business Computer Applications

*John Bray*

Assistant Professor of Mathematics  
B.S., University of Scranton  
M.S., Pennsylvania State University

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics

*Maurice Brown*

Assistant Professor of Business  
B.A., Towson University  
M.B.A., University of Baltimore

BA 101 – Introduction to Business; BA 205 – Business Law; BA 210 – Business Computer Applications; BA 246 – Legal Environment of Business

*Michele Catterton*

Assistant Professor of Mathematics  
B.S., Towson University  
M.S., McDaniel College

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics

*Abigail Chapin*

Assistant Professor of Computer Programming  
B.S., University of Maryland  
M.S., University of Virginia

CIS 102 – Introduction to Information Sciences

*Mark Dencler*

Assistant Professor of Computer Programming  
B.S., Towson University  
M.S., Towson University

CIS 102 – Introduction to Information Sciences

*Cynthia Gribbin*

Assistant Professor of Communication Studies  
B.A., University of Maryland, College Park  
M.A., Notre Dame of Maryland University

CMST 101 – Speech Fundamentals

*Linda Heil*

Associate Professor of Communication Studies  
B.S., Towson University  
M.S., Towson University  
G.C.E.R.T., University of Maryland-University College

CMST 101 – Speech Fundamentals; General Education Humanities

*Chris Jones*

Professor of Mathematics  
B.S., Towson University  
M.S., Towson University

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics

*Cynthia Lewis*

Associate Professor of Accounting  
B.S., University of Baltimore  
M.S., University of Maryland University College

ACCT 101 – Principles of Accounting I; ACCT 102 – Principles of Accounting II; ACCT 206 – Cost Accounting; ACCT 208 – Managerial Accounting; ACCT 213 – Intermediate Accounting I; ACCT 214 – Intermediate Accounting II; BA 101 – Introduction to Business

*Sherry Massoni*

Assistant Professor of Business  
B.S., Towson University  
M.S., Notre Dame of Maryland University

BA 101 – Introduction to Business; CIS 102 – Introduction to Information Sciences

*Dorothy Miller*

Professor of English  
B.S., Bloomsburg University of Pennsylvania  
M.A., Johns Hopkins University  
M.Ed., Bloomsburg University of Pennsylvania  
Ed.D., Columbia University

ENG 101- English Composition

*Susan Muaddi Darraj*

Associate Professor of English  
B.A., Rutgers State University of New Jersey  
M.A., Rutgers State University of New Jersey

ENG 101- English Composition  
General Education Humanities

*Carol Mueller*

Assistant Professor of Mathematics  
C.E.R.T., Capella University  
A.A., College of DuPage  
B.Ed., University Arkansas Fayetteville  
M.Ed., University Arkansas Fayetteville  
Ph.D., University Arkansas Fayetteville

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics

*Terry Surasky*

Assistant Professor of Mathematics  
B.S., Towson University  
M.Ed., Loyola University Maryland

MATH 111 - Introduction to Finite Mathematics; MATH 212 - Calculus with Applications; MATH 216 - Introduction to Statistics

*Scott West*

Assistant Professor of English  
A.A., Harford Community College  
B.A., Goucher College  
M.A., Morgan State University  
M.F.A., University of Baltimore

ENG 101- English Composition

*Miriam Wiglesworth, CPA*

Associate Professor of Business

B.S., Loyola University of Maryland

M.S., University of North Texas

CIS 102 – Introduction to Information Sciences

## J. Adequacy of Library Resources

The HCC Library is a 25,734 square foot facility located centrally on campus. It is open seven days per week for student access. The library's website provides 24-hour free access to the catalog, databases, subject guides, tutorials and other resources. Borrowing privileges are available for all students, as well as county residents 18 years or older. The library focuses its collection on a mixture of print, electronic, and video resources to meet the informational and curricular needs of the HCC community. Students have access to full-text journal, magazine and newspaper articles through the College's subscription databases. Streaming video collections are available through two databases, Films on Demand and Alexander Street Press. Students have access to unlimited resources through the Inter-Library Loan Service, which can deliver titles from almost any academic library in the country.

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

### 1. Assurance regarding physical facilities, infrastructure, and equipment

No new facilities are required for this program. Physical resources at HCC offer sufficient space and learning technology to support education. The 352-acre campus has a physical plant of 21 buildings including a performing arts center, an observatory, a 3,000-seat arena and athletic center and six classroom buildings.

Students enrolled in the program have access to the HCC Learning Center for tutoring services in math, science, writing, study skills and test taking skills. Additionally, the Test and Assessment Center, Academic Advising and Transfer Services, and Career Services are all resources of the college that may be utilized episodically for individual or groups of students.

Information Technology Services (ITS) at HCC provide technology support for desktop, laptop and tablet devices provided by the college, classroom computers and instructional technology such as SMART Boards, LCD projectors, and DVDs. Wireless access is available throughout the HCC campus. Open-access computer labs located in the library offers a wide selection of computer software and applications for student use, including multimedia production and digital editing capabilities. A resource help desk, staffed by eLearning personnel, is located in this area specifically for student help with online resources.

## 2. Assurance regarding distance education access in terms of institutional electronic mailing system and learning management system

All faculty and credit-earning students are provided with an institutional e-mail account that integrates with the learning management system. Open-access, comprehensive student support for the learning management system is provided in module format and includes “how to” video and print tutorials, an eLearning Help Desk, links to student services, and tips for success in an online learning environment. Faculty are assigned an eLearning point-of-contact for technical support, a learning management system “trouble-shoot” guide, and access to Help Desk dedicated line.

## L. Adequacy of Financial Resources with Documentation

### 1. Table 1: 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)	\$83,400	\$87,570	\$91,740	\$95,910	\$100,080
a. Number of F/T Students <sup>13</sup>	20	21	22	23	24
b. Annual Tuition/Fee Rate <sup>14</sup>	\$4,170	\$4,170	\$4,170	\$4,170	\$4,170
c. Total F/T Revenue (a x b)	\$83,400	\$87,570	\$91,740	\$95,910	\$100,080
d. Number of P/T Students	0	0	0	0	0
e. Credit Hour Rate	\$129	\$129	\$129	\$129	\$129
f. Annual Credit Hour Rate	\$0	\$0	\$0	\$0	\$0
g. Total P/T Revenue (d x e x f)	\$0	\$0	\$0	\$0	\$0
3. Grants, Contracts & Other External Sources	\$0	\$0	\$0	\$0	\$0
4. Other Sources Consolidated Service Fee <sup>15</sup>	\$15,480	\$16,254	\$17,028	\$17,802	\$18,576
TOTAL (Add 1 – 4)	\$98,880	\$103,824	\$108,768	\$113,712	\$118,656

<sup>13</sup> As this new program is targeted more as an aid to students interested in earning a 4-year degree in accounting but majoring in something else at HCC, the projected new students is estimated conservatively at 20, with a 5% growth per academic year.

<sup>14</sup> \$129/credit x 30 credits=\$3870 + average of \$300 in course fees

<sup>15</sup> \$25.80/credit x 30 credits = \$774 x number of students

## 2. Table 2: Expenditures

Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Faculty (b + c below)	\$47,431	\$48,380	\$49,348	\$50,335	\$51,342
a. # FTE <sup>16</sup>	1	1	1	1	1
b. Total Salary <sup>17</sup>	\$47,431	\$48,380	\$49,348	\$50,335	\$51,342
c. Total Benefits <sup>18</sup>	\$0	\$0	\$0	\$0	\$0
2. Admin. Staff (b + c below)	\$0	\$0	\$0	\$0	\$0
a. # FTE <sup>19</sup>	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. # FTE <sup>20</sup>	0	0	0	0	0
b. Total Salary	\$0	\$0	\$0	\$0	\$0
c. Total Benefits	\$0	\$0	\$0	\$0	\$0
4. Equipment <sup>21</sup>					
5. Library <sup>22</sup>	\$0	\$0	\$0	\$0	\$0
6. New or Renovated Space	\$0	\$0	\$0	\$0	\$0
7. Other Expenses <sup>23</sup>	\$0	\$0	\$0	\$0	\$0
TOTAL (Add 1 – 7)	\$47,431	\$48,380	\$49,348	\$50,335	\$51,342

<sup>16</sup> The expenditures listed reflect the number of FT Faculty needed to meet the program's 24 credits of ACCT and BA courses. FT Faculty at Harford Community College are required to teach 30 credit hours per academic year. The program will be implemented with existing faculty resources.

<sup>17</sup> Salaries are projected to increase 2% each academic year.

<sup>18</sup> Health benefits and administrative costs are expected to be covered by current faculty/administrative structures.

<sup>19</sup> Program will be implemented with existing administrative staff resources.

<sup>20</sup> Program will be implemented with existing administrative staff resources.

<sup>21</sup> Equipment is budgeted in the operating budget on an ongoing basis.

<sup>22</sup> Library resources are budgeted in the operating budget on an ongoing basis.

<sup>23</sup> Expenses such as professional development, travel, memberships, office supplies, communications, data processing, and equipment maintenance are budgeted in the operating budget on an ongoing basis.

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

### 1. Course evaluation procedures

Faculty are evaluated annually by the division dean using the following core components: instruction observations, syllabus, final examinations, assessment instruments or strategies used to evaluate course objectives and academic outcomes, data reports and written critiques of student surveys of instruction, participation records of college assignments, professional development activities, and college and community service activities.

HCC has a systematic plan for evaluation of all degree programs and courses that will be applied to the Accounting program. The College supports the review of curriculum as a significant component of an overall educational effectiveness plan. Program reviews lead to program and course improvements that are based on sustained information gathering and analysis and provide insight for needed resources and ensure superior educational programs that meet student and community needs. Program reviews assess how well the program has achieved its objectives and suggests potential approaches to enhance this effort and address and fulfill accreditation requirements as prescribed by Middle States.

### 2. Institutional assessment of program effectiveness

The program evaluation process includes faculty and staff within and outside of the program, students, advisory board members, representatives from resource areas in the college, and other communities of interest. This clearly defined program review process provides a consistent framework for evaluating a program's educational effectiveness and includes the use of a comprehensive data management system to systematically collect and report student learning outcome assessments and collaboration with the Office of Analytics and Planning for data regarding student retention and completion, faculty and student satisfaction, and program cost-effectiveness. All programs and their options/tracks, including A.A.S. (career), certificate, A.A. /A.S./A.F.A./A.A.T. (transfer) degree programs, and programs such as General Education, Information Literacy and Distance Learning are evaluated every three to five years on a planned cycle.



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

### 1. Minority student needs

HCC has a history of promoting diversity and creating an environment that is open and inclusive for students, visitors, and employees. HCC embraces differences, respects intellectual and academic freedom, promotes critical discourse, and encourages socio-cultural and global awareness.

HCC has developed strategies to address the eradication of the attainment gap including implementation of the My College Success Network (MCSN) and Soar2Success (S2S). Established in July 2014, these programs are a network of services, events, staff and faculty geared toward empowering and supporting African American students.

In 2018, HCC joined Achieving the Dream (ATD), a network dedicated to improving student success, with a particular focus on academic goal attainment, personal growth, and economic opportunity for low-income students and students of color.

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

This 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. Affirmation of institutional distance education eligibility

HCC is an approved institution of the National Council for State Authorization Reciprocity Agreement (NC-SARA). As a NC-SARA institution, HCC is approved to offer distance learning courses to students who reside in other NC-SARA approved states. At this point in time, HCC is unable to admit students from California, as California is not a participating member of NC-SARA.

## 2. Assurance regarding C-RAC guidelines

HCC does comply with C-RAC guidelines for the Evaluation of Distance Education. The College's eLearning Department and the Distance Learning Committee (DLC) ensure online learning offered by HCC aligns with the College's mission and provides accessible, innovative, and learner-centered education as a means to promote individual goal attainment, as well as career and workforce development. Both the DLC and eLearning have worked together to develop a formal Quality Matters review for courses as well as an internal review process for all new and existing online classes at HCC to ensure a high quality and rigorous educational experience for all online students.

Blackboard is used as the College's learning management system (LMS). All full and part-time faculty are provided Blackboard course sites for each of their courses and are required to complete Blackboard basic training or demonstrate competency through a "Blackboard Veterans" quiz developed internally. In addition to the required training, course syllabi, contact information, and college closing information must be included on all course sites. To further facilitate student success in online learning environments, the DLC developed and implemented common nomenclatures for online course menus to standardize terminology used in courses across campus. An "Online Readiness Check" was also developed as a tool to assess the readiness of students interested in enrolling in online courses.

eLearning also provides professional development training that focuses on enhancing online instruction for all faculty throughout the year. Workshops and training sessions range in level and content in order to adequately provide faculty with relevant information and experiences, as well as facilitate continual growth in online instruction.

## Appendix A: Best Practices for HCC Online Courses

### Faculty Presence

Faculty should have an active presence that encourages student involvement in the online course environment. Courses that adhere to this practice will typically include several of the following:

- Expectations of availability and turn-around time are clear
- There is evidence that instructors will regularly engage with students in various course activities.
- Faculty intends to provide frequent and substantial feedback
- A personable faculty introduction is included
- A welcome is clearly visible upon first logging into the course

### Start-Up Information & Navigation

Course navigation guidance, including start-up information, is readily available. The course is well organized and easy to navigate. Courses that adhere to this practice will typically include several of the following:

- A location, clearly evident upon logging into the course, labeled “start here,” includes information the student should view prior to starting the course selected by the instructor such as welcome letter, syllabus, instructor information, student expectations/tips for success, etc.
- The syllabus is complete and easy to access
- Navigation is clear, simple, and user friendly
- The course schedule is summarized in one location
- Organization and sequencing of the course content is logical and clear
- Required instructional materials are easily located
- Links to other parts of the course and external sources are accurate and up to date
- FAQs or help for technological issues are available

### Content

Instructional rigor is equal to that of a face-to-face course. It is delivered to address different learning styles and reinforced through various tools. Courses that adhere to this practice will typically include several of the following:

- Instructional content should include more than one of the following: readings, online lectures, videos, simulations, case studies, games, discussion forums, study guides, practice problems, pretests, homework, etc.
- Activities promoting a sense of engagement and community are included, such as scavenger hunt, ice breakers, collaborative exercises, discussion boards, etc.
- The pace of the course is appropriate to the course content and level
- Clear information and instructions are provided regarding the access of required course materials
- Appropriate media supports course content and adds interest
- Any materials which are not required are clearly marked as optional
- Written material is professional and uses language appropriate to the course topic and level
- Copyright ownership is followed and clearly documented
- All course components are visually and functionally consistent with each other

## Active Learning

The course provides a variety of opportunities for interaction that support active learning. Courses that adhere to this practice will typically include several of the following:

- The course includes activities which provide opportunities for students to interact with the teacher, with each other, and with the content
- Activities are included which do not have a single right answer
- Challenging tasks are presented
- Sample cases and assignments are used as a template
- Expectations for student participation in the course activities are clear
- Activities and assessments encourage students to apply, analyze and evaluate course content
- Students are encouraged to create new understandings as demonstrated on course assessments
- Students have input to the learning environment, for example, due dates, assessment formats, course content, etc.

## Assessment

Various forms of assessment occur throughout the course, in accordance with the HCC attendance policy, and measures student achievement of Student Learning Objectives and/or competencies.

Courses that adhere to this practice will typically include several of the following:

- Forms of assessment should include more than one of the following: quizzes, papers, discussions, self-checks, projects, tests & exams, presentations, case studies, labs, skill assessments, etc.
- Assessments clearly align with Student Learning Objectives
- Instructions, student expectations, and grading standards are clearly stated, this may include the provision of sample assignments
- The course grading policy and grading calculations are stated clearly
- The gradebook is visible to students and there are clear instructions on how students can access their grades and feedback, preferably using the Blackboard Grade Center
- The gradebook is current

## Accessibility

Course design reflects a commitment to accessibility and usability throughout the course. Courses that adhere to this practice should include the following:

- Course content is in compliance with the Americans with Disabilities Act
- The course design facilitates readability (e.g., color, font, use of white space, length, background, etc.)
- Necessary technology is easily obtainable
- Course media is easy to view and operate
- Technology used in the course supports achievement of the Student Learning Objectives
- Hardware and software requirements are clearly stated and students are given information about downloading necessary software
- Information directing students to methods of accessing institutional support services; including technology, accessibility, and academic support is included