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March 25, 2021

Dr. James D. Fielder, Jr.
Secretary of Higher Education
Maryland Higher Education Commission
6 North Liberty Street, 10th Floor
Baltimore, MD 21201

Dear Dr. Fielder:

Howard Community College (HCC) requests your approval of a new lower division certificate (LDC) that will provide students the academic credits required by the Maryland Board of Public Accountancy to be eligible to sit for the Certified Public Accountant (CPA) Exam.

The proposed CPA Candidacy Certificate will formalize HCC's current offering of a set of courses which lead to eligibility to sit for the CPA Exam. By offering a formalized certificate, we will maintain streamlined program oversight, resources, and assessment, and also offer greater flexibility and opportunity to our students.

Please contact me if you need additional information or clarification.

Dr. Jean Svacina
Vice President of Academic Affairs
JSvacina@howardcc.edu
443-518-1850



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	Howard Community College
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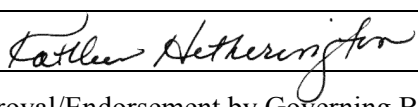
Each action below requires a separate proposal and cover sheet.

- | | |
|--------------------------------------------------------------|-------------------------------------------------------------------------|
| <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 type="radio"/> Substantial Change to a Certificate Program |
| <input checked="" 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 <input checked="" type="radio"/> Yes Submitted: <input type="radio"/> No	Payment <input type="radio"/> R*STARS Type: <input checked="" type="radio"/> Check	Payment Amount: \$850.00	Date Submitted: 3/15/21
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Department Proposing Program	Business and Computer Systems		
Degree Level and Degree Type	Lower Division Certificate		
Title of Proposed Program	CPA Candidacy Certificate		
Total Number of Credits	52		
Suggested Codes	HEGIS: 500201.00	CIP: 520301.0000	
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 checked="" type="radio"/> Fall <input type="radio"/> Spring <input type="radio"/> Summer Year: 2021		
Provide Link to Most Recent Academic Catalog	URL: http://howardcc.smartcatalogiq.com/2020-2021/Catalog		

Preferred Contact for this Proposal	Name:	Melinda Moore on behalf of Jean Svacina
	Title:	Manager, Curriculum Services
	Phone:	(443) 518-4734
	Email:	mmoore2@howardcc.edu

President/Chief Executive	Type Name:	Kathleen Hetherington, Ed.D.
	Signature:	 Date: 3/25/21
Date of Approval/Endorsement by Governing Board:		

Revised 3/2019

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.

Howard Community College's (HCC) mission is "Providing pathways to success." This proposed lower division (LDC) Certified Public Accountant (CPA) Candidacy Certificate is designed for individuals who already hold a bachelor's degree and are interested in pursuing CPA certification through the Maryland Board of Public Accountancy. Upon completion of this certificate, students will have learned additional skills and competencies and will have the academic credits required by the Maryland Board of Public Accountancy to be eligible to sit for the CPA Exam.

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

A major strategic goal at HCC is "Student success, completion, and lifelong learning." The proposed CPA Candidacy Certificate prepares students to begin work and advance within public accounting firms as well as industry in entry- and mid-level positions.

2. Provide a brief narrative of how the proposed program will be adequately funded for at least the first five years of program implementation. (Additional related information is required in section L).

HCC currently offers an associate of arts (AA) degree in Accounting, as well as a set of courses that prepare students for the CPA Exam candidacy, though not a certificate. This proposed certificate will formalize the CPA Candidacy courses into a certificate. Because of HCC's current offerings, adequate funding for ongoing support of the CPA Candidacy Certificate in terms of facilities, faculty, and administrative support is currently in place.

3. Provide a description of the institution's a commitment to:
 - a) ongoing administrative, financial, and technical support of the proposed program
 - b) continuation of the program for a period of time sufficient to allow enrolled students to complete the program.

Ongoing support for the proposed program will be provided by the faculty and staff of the business and computer systems division, which oversees the accounting department.

If HCC decides to discontinue the certificate in the future, the college will establish a teach-out plan, and students will be able to complete the program during a set teach-out period. HCC will support students throughout the completion of the program.

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

1. Demonstrate demand and need for the program in terms of meeting present and future needs of the region and the State in general based on one or more of the following:
 - a) The need for the advancement and evolution of knowledge
 - b) Societal needs, including expanding educational opportunities and choices for minority and educationally disadvantaged students at institutions of higher education
 - c) The need to strengthen and expand the capacity of historically black institutions to provide high quality and unique educational programs

The proposed program addresses the need for the advancement and evolution of knowledge, as well as the societal need for expanded educational opportunities for minority and educationally disadvantaged students. HCC is an open access institution and provides educational opportunities to students regardless of their racial, socioeconomic, or educational backgrounds.

2. Provide evidence that the perceived need is consistent with the [Maryland State Plan for Postsecondary Education](#).

The CPA Candidacy Certificate supports the State Plan for Postsecondary Education Goal: Access. This program will provide students the ability to complete the certificate at a fraction of the cost compared to a four-year institution. The certificate is aimed at preparing students for state licensure and employment.

As an open access institution, HCC provides access to postsecondary education irrespective of academic preparation. This certificate also supports the State Plan for Postsecondary Education Goal: Success. The certificate provides opportunities for students to enhance their capacity to think and communicate creatively and clearly. HCC provides students with flexible options to help them complete the certificate and achieve their goals.

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.

The CPA Candidacy Certificate offers employment in multiple industries, as accounting services are needed in most all enterprises. This certificate will give students the knowledge and academic requirements needed to complete the CPA Exam and obtain licensure. According to the [U.S. Bureau of Labor Statistics website](#), the 2019 Median pay for accountants

was \$71,550 per year or \$34.40 per hour. There were 1,436,100 positions open during 2019. In addition, the largest employers of accountants and auditors were as follows:

- i. Accounting, tax preparation, bookkeeping, and payroll services: 24%
- ii. Finance and insurance: 9%
- iii. Management of companies and enterprises: 7%
- iv. Government: 8%
- v. Self-employed workers: 6%

According to the U.S. Bureau of Labor Statistics, a growing economy, and a complex tax and regulatory environment are responsible for strong demand for accountants and auditors. The job demand for accountants follows the economy growth rate. In addition, the number of Initial Public Offerings (IPO) has increased and there will be a constant need for public accountants to work in different capacities.

According to the [Federal Reserve \(FED\) outlook](#) issued in December 2020, the U.S. economy could grow up to 4.2 percent in 2021 and 3.2 percent in 2022.

2. Present data and analysis projecting market demand and the availability of openings in a job market to be served by the new program.

Job Outlook – Employment opportunities in accounting are at a high level and significant growth is anticipated, as noted by the [U.S. Bureau of Labor Statistics Occupational Outlook Handbook](#). The Occupational Outlook Handbook also shows that the job outlook projects a growth rate of 4% annually from 2019 to 2029. This is one of the fastest rates of growth on average. Yet, the supply of prepared professionals does not meet the current demand. Per discussions with representatives of both the Maryland Board of Public Accountancy as well as the Maryland Association of CPAs (MACPA), it is noted that the number of candidates seeking CPA Certification (applying to take the exam) has declined in recent years while job openings for qualified candidates has increased. Accounting industry employers emphasize the need for students to be adequately prepared in the field of accounting and related areas of information technology (IT). The CPA exam is currently undergoing an evolution to include additional IT related topics to include data analytics, cloud computing and cybersecurity risk management. The courses included in the CPA Candidacy Certificate reflect these changing requirements.

According to a [June 2018 article by Robert Half](#) (global human resource consulting firm specializing in accounting), “a demand for new skills is presenting itself. Many executives cited a need to hire accounting and finance professionals with knowledge of cloud-based systems, experience with data analytics and enterprise resource planning (ERP) systems, and knowledge of artificial intelligence/robotic process automation.” In addition, [Robert Half also notes](#), “Finance leaders often say they have trouble hiring staff who bring enough technology skills to the job. The use of finance-specific software programs is a given in your role, and accounting automation is becoming increasingly popular at many organizations and accounting firms.” Some accounting operations are automated with new technology such as cloud computing, artificial intelligence

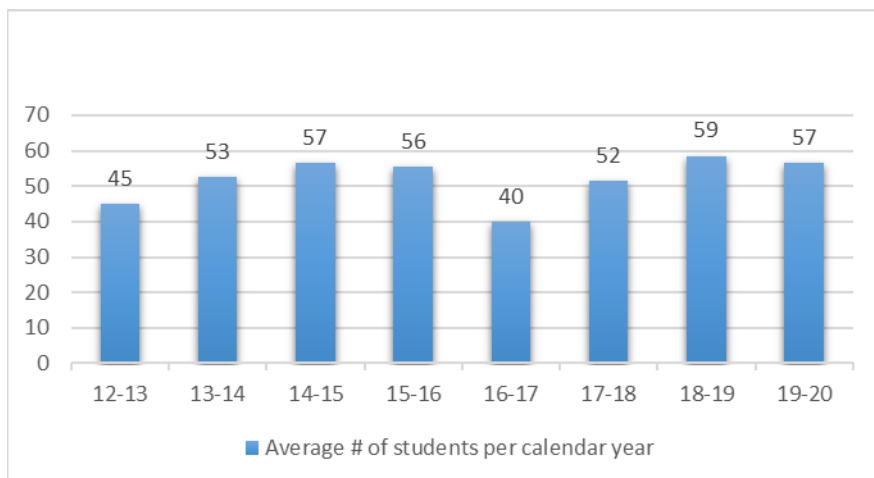
(AI), and blockchain. According to the Bureau this change will not reduce jobs demand, instead it will increase the requirement for critical thinking and analysis skills which are reinforced throughout the courses of the CPA Candidacy Certificate.

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.

According to 2015 research prepared by The Georgetown University Center on Education and Workforce (CEW), a total of 1.1 trillion dollars is invested in higher education and training every year, mostly being on-the-job training and certificates. However, when it comes to college graduate employees, the study shows that employers spend almost no money on training or certificates. “According to the CEW businesses are investing only 3% of their total training budgets on employees age 24 and younger. That’s extremely low for any industry — especially organizations in finance or wholesale that rely on younger workforces to staff retail locations, also for organizations like manufacturing or nursing that tend to bring in younger employees for specialized job skills training instead of prioritizing university degrees.”ⁱ In addition, a March 2021 survey conducted by the American Institute of Certified Public Accountants (AICPA) found that the “availability of skilled personnel” to fill open positions ranks as one of the “top challenges” faced by the organizations surveyed.ⁱⁱ

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

HCC has received over 114 inquiries about the CPA program since Fall 2019. The current CPA track program has a stable 52 students per semester on average since 2012.ⁱⁱⁱ The CPA track program had an average annual growth rate (AAGR) from 2012 to 2020 of 5 percent.



According to Mazareanu, a reporter from Statista (<https://www.statista.com/>), 1.28 million accountants and auditors were actively working in the U.S. in 2019. Members of the American Institute of Certified Public Accountants (AICPA) have identified that confidence in the

accounting business has increased since 2016.¹ According to the National Association of State Boards of Accountancy (NASBA), there were 658,267 CPA's in the U.S. as of September 2020.² Examining the difference between these statistics, it appears that approximately 50 percent of accountants actively working in the US hold a CPA. This statistic demonstrates the potential for employment for candidates who earn the CPA Candidacy Certificate with or without becoming a CPA. Passing the CPA Exam, however, will likely contribute to promotion and career advancement. Currently, Maryland employs more than 26,000 CPAs.³

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.

Of the 16 community colleges in Maryland, 12 offer certificates in Accountancy or a similar CPA candidacy certificate (Table 1). Four-year colleges offer the same content, but the student's main goal in those institutions is to obtain their bachelor's degree. The CPA Candidacy Certificate targets professionals that already have a bachelor's degree in any area.

Table 1

College	Certificate offered
Allegany College of Maryland	Business Accounting Certificate
Anne Arundel Community College	Financial Accounting Certificate CPA
Baltimore City Community College	Accounting Certificate
Carroll Community College	QuickBooks Certificate
Cecil College	Accounting Certificate
Chesapeake College	Accounting Certificate
College of Southern Maryland	Accounting Certificate
Community College of Baltimore County	Accounting Certificate
Frederick Community College	CPA Exam Qualification Certificate
Garrett College	N/A
Hagerstown Community College	N/A

¹ Nace, S., & Mazareanu, E. (n.d.). Topic: Accounting industry in the U.S. Retrieved from <https://www.statista.com/topics/2121/accounting-industry-in-the-us/>

² Nasba. (n.d.). How Many CPAs Are There? Retrieved from <https://nasba.org/licensure/howmanycpas/>

³ How to Become a CPA in Maryland. (2019, August 20). Retrieved from <https://www.accounting-degree.org/how-to-become-a-cpa-in-maryland/>

Harford Community College	CPA Exam Qualification Certificate
Montgomery College	Accounting Certificate CPA
Prince George's Community College	CPA Preparation Certificate
Wor-Wic Community College	N/A

For the fourth consecutive year, HCC was named one of the nation's best two-year colleges for adult learners. HCC is the only Maryland community college to have made the top 30 colleges named by Washington Monthly.⁴ Howard Community College received **the 2019 Malcolm Baldrige National Quality Award** in the category of education. The award represents a commitment to best educational practices and constant quality improvement.

2. Provide justification for the proposed program.

Howard Community College serves a distinct geographical area (mainly Howard County residents) and provides in-depth, hands-on learning experiences. Program duplication concerns are not applicable.

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 HBIs.

The proposed program will not impact the implementation or maintenance of high-demand programs at 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 not impact the uniqueness and institutional identities and missions of HBIs.

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

⁴ Posted August 25, 2019 by ecortellessa. (2019, August 26). 2019 Best 2-Year Colleges for Adult Learners. Retrieved from <https://washingtonmonthly.com/2019college-guide/adult-two-year>

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

This certificate was established as a result of student interest. Students who complete the certificate will gain skills that are applicable for a variety of positions within the accounting and business industries. Students who enroll in the certificate may be career-changers who want to transition to work in the area of accounting, which provides a wide-reaching employment opportunity. With the option of taking information technology and business courses, the certificate will prepare students for a wide range of positions. This program will be overseen by the dean of the business and computer systems division and the department chair for accounting.

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

The learning outcomes are:

- Meet the requirements and qualifications to sit for the Uniform CPA exam, as well as improve professional competence.
- Identify, measure, record, analyze, and properly communicate financial information relating to public, private, government, and non-profit organizations.
- Analyze concepts and principles underlying financial and managerial accounting and their applications in the accounting process, including tax strategies and auditing services.
- Integrate and cross-relate accounting and business disciplines to make and provide informed decisions.
- Identify challenges to principles and practices in recent years and the impact and responses made to these challenges.

3. Explain how the institution will:

- a) provide for assessment of student achievement of learning outcomes in the program

Program and course reviews are completed according to the schedule provided by HCC in collaboration with faculty members, department chairs, academic deans, the eLearning department, and the office of learning outcomes assessment (LOA).

- b) document student achievement of learning outcomes in the program

Artifacts for the assessment of outcomes are collected and shared through HCC's learning management system, Canvas. Course and program reviews are completed with support from the LOA office. Once an assessment is completed, an action plan will address findings as part of the outcomes assessment process.

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

CPA Candidacy Certificate

APPLICATION CODE 349

For curriculum information, contact the Business and Computer Systems Division—Room DH-239—443-518-1520.

The main objective of this certificate is to support students in gaining professional education competence and to meet the required 51 credit hours in business and accounting to be eligible to sit for the Uniform CPA examination by the Maryland Board of Public Accountancy. The certificate is intended to prepare CPA candidates to pass the Uniform CPA exam. The Uniform CPA exam currently has four areas: Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR), and Regulation (REG). Data analysis and technology are incorporated into several courses in the certificate. For information, visit <https://www.aicpa.org/becomeacpa/cpaexam.html>.

This curriculum has been approved by the Maryland Board of Public Accountancy. Candidates who wish to apply for the Uniform CPA exam in any other jurisdictions in the United States are advised to submit this curriculum for approval before exam registration.

Candidates from Other Countries who wish to sit for the Uniform CPA exam

Candidates who have earned a bachelor degree from foreign universities must have their transcripts evaluated to determine whether the foreign educational degree is accepted by the Maryland Board of Public Accountancy. The only acceptable evaluation service approved to sit for the exam is provided by [NASBA International Evaluation Service \(NIES\)](#). Applicants must request a course-by-course evaluation.

After completion of the program the certified professional will be prepared to work in diverse accounting areas in various industries.

Group I - Accounting and Ethics

Students must complete 30 credits (nine 3-credit courses in accounting, plus one 3-credit course in ethics).

1. Auditing and Attestation

Course Number	Title	Minimum Credits
ACCT 238	Auditing	3
ACCT 239	Auditing II	3

A minimum of 3 credits required.

2. Cost Accounting

Course Number	Title	Minimum Credits
ACCT 230	Cost Accounting	3

A minimum of 3 credits required.

3. U.S. Federal Income Tax

Course Number	Title	Minimum Credits
ACCT 235	Federal Taxation of Individuals	3
ACCT 237	Federal Taxation of Corporations, Partnerships, Estates, and Trusts	3

A minimum of 3 credits required.

4. Financial Accounting

Course Number	Title	Minimum Credits
ACCT 111	Principles of Accounting I	3
ACCT 231	Intermediate Accounting I	3
ACCT 232	Intermediate Accounting II	3
ACCT 233	Advanced Accounting	3
ACCT 234	Government and Not-For-Profit Accounting	3

A minimum of 9 credits required.

5. Ethics Education

Course Number	Title	Minimum Credits
BMGT 203	Business Ethics	3
PHIL 103	Introduction to Ethics	3

A minimum of 3 credits required.

6. Other Accounting

Course Number	Title	Minimum Credits
ACCT 112	Principles of Accounting II	3
ACCT 179	Quickbooks for the Professional	3
ACCT 190	Certified Bookkeeper Review Course	3
ACCT 201	Accounting Work Experience I	3-4
ACCT 202	Accounting Work Experience II	3-4

A minimum of 3 credits required.

Group II - Business Related

Students must complete 21 credits in 5 of the following 9 subject areas. (Students must complete a minimum of 3 credits in each of the 5 subject areas they choose.)

1. Statistics

Course Number	Title	Minimum Credits
MATH 138	Statistics	4

2. Economics

Course Number	Title	Minimum Credits
ECON 101	Principles of Economics (Macro)	3
ECON 102	Principles of Economics (Micro)	3

3. Management

Course Number	Title	Minimum Credits
BMGT 100	Introduction to Business and Organization	3
BMGT 120	Small Business Management	3

Course Number	Title	Minimum Credits
<u>BMGT 141</u>	Supervisory Development	3
<u>BMGT 145</u>	Principles of Management	3
<u>BMGT 200</u>	Managing for the Future	3
<u>BMGT 240</u>	Human Resource Management	3
<u>BMGT 241</u>	Project Management	3

4. U.S. Business Law

Course Number	Title	Minimum Credits
<u>BMGT 151</u>	Business Law I	3
<u>BMGT 152</u>	Business Law II	3

5. Marketing

Course Number	Title	Minimum Credits
<u>BMGT 130</u>	Principles of Marketing	3

6. Business Communications

Course Number	Title	Minimum Credits
<u>ENGL 230</u>	Technical Writing	3
<u>SPCH 105</u>	Fundamentals of Public Speaking	3
<u>SPCH 175</u>	Business Communications	3
<u>SPCH 205</u>	Intermediate Public Speaking	3

7. Computer Information Systems

Course Number	Title	Minimum Credits
CMSY 163	Introduction to Firewalls and Network Security	3
CFOR 250	Computer Network Forensic Technology	3

8. Corporation or Business Finance

Course Number	Title	Minimum Credits
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Courses in this subject area are not currently offered at HCC.

9. Quantitative Methods

Course Number	Title	Minimum Credits
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Courses in this subject area are not currently offered at HCC.

TOTAL CREDIT HOURS: 52

To sit for the CPA Exam, an applicant must hold a bachelor's degree and have successfully completed a minimum of 51 credit hours (see details below) according to Maryland Board of Public Accountancy. HCC's Statistics course is a 4-credit course; therefore, our proposal will have a 52 total minimum credit hours.

- Group 1 - Accounting: a minimum of 27 credit hours (9 courses, 3 credits each) in accounting subjects and 3 credit hours (1 course, 3 credits) in ethics.
- Group 2 - Business: a minimum of 22 credit hours (6 courses, 3 credits each and 1 course, 4 credits) in business.

Individuals who pass the CPA Exam need a minimum of 150 semester hours of college education to fulfill the education requirements to obtain a CPA license.

Course Descriptions

ACCT-111 Principles of Accounting I (3 credits)

Upon completion of this course, students will have a comprehensive understanding of basic accounting theory, practice covering the accounting cycle, and a knowledge of basic accounting for partnerships. With emphasis on accounting concepts and principles, students will perform the fundamentals of recording, summarizing, and analyzing the transactions of a business. Students will be involved in the preparation and interpretation of working papers and financial statements. The fundamentals of accounting for payroll and assets (cash, notes and accounts receivable, inventories, plant and equipment, and intangibles) will be performed by students.

ACCT-112 Principles of Accounting II (3 credits)

Upon completion of this course, students will have a knowledge of basic accounting for corporations, for interpretation and modifications of financial statements, for managerial accounting of costs, and for planning and controlling business operations.

ACCT-179 Quickbooks for the Professional (3 credits)

This course teaches students to create and edit financial information for both service and merchandising business using the QuickBooks® accounting software package. Students learn to use QuickBooks to establish a company and enter specific data to complete the accounting cycle. An emphasis is placed on tracing accounting principles to the QuickBooks® software. Through an extensive experiential learning approach, students create a fictitious company and produce accounting records such as payroll, bank reconciliations, and financial statements.

ACCT-190 Certified Bookkeeper Review Course (3 credits)

This course serves as a final review for students preparing to sit for the certified bookkeeper exam. Using materials produced by the American Institute of Professional Bookkeepers (AIPB), this course examines and practices all of the topics found directly on the exam.

ACCT-201 Accounting Work Experience I (3-4 credits)

Cooperative Education is supervised work experience directly related to a student's major subject area and/or career goals and interests. Its basic purposes are to integrate classroom theory and work applications and to assist students in making the transition from school to work. New or current positions may qualify for co-op credits. Students may work between 10 and 40 hours a week for a 10- or 15-week period, attend seven 80-minute seminars during the semester, achieve specific learning objectives, and submit reports to a faculty co-op advisor.

ACCT-202 Accounting Work Experience II (3-4 credits)

Cooperative Education is supervised work experience directly related to a student's major subject area and/or career goals and interests. Its basic purposes are to integrate classroom theory and work applications and to assist students in making the transition from school to work. New or current positions may qualify for co-op credits. Students may work between 10 and 40 hours a week for a 10- or 15-week period, attend seven 80-minute seminars during the semester, achieve specific learning objectives, and submit reports to a faculty co-op advisor.

ACCT-230 Cost Accounting (3 credits)

This course covers fundamentals of cost accounting including terminology; cost-volume-profit analysis; costing systems; operating, financial, and flexible budgets including variances; and other topics such as transfer pricing and performance measurement. This course prepares students for business decisions in cost accounting and for the Certified Public Accountant (CPA) exam.

ACCT-231 Intermediate Accounting I (3 credits)

In this course, students will study and review the foundations of accounting theory and preparation of classified financial statements. The concepts of future and present value and the effects of changing prices on financial reporting will be studied. Students will apply current accounting standards to account for cash, short-term investments, receivables, liabilities, income taxes, inventories, and property. The completion of a comprehensive practice set is required.

ACCT-232 Intermediate Accounting II (3 credits)

In this course, students will complete an intensive study of accounting for long-term liabilities, long-term investments in equity and debt securities, corporations, revenue recognition, pension costs, leases, accounting changes and error corrections, financial statements including the Statement of Cash Flows, and analysis of financial statements.

ACCT-233 Advanced Accounting (3 credits)

Students will study business combinations including methods of consolidating affiliated firms into a consolidated set of financial statements. How to account for transactions involving different currencies and the use of hedging strategies are studied. Translating a foreign entity's financial statements from a foreign currency into a domestic currency is covered. U.S. GAAP and International Financial Reporting Standards (IFRS) are discussed and differences highlighted. Interim and Segment reporting are covered. Study includes partnership characteristics, formation, accounting for activities, ownership changes, and liquidation. This course is to prepare students for business decisions in accounting and for the Financial Accounting and Reporting (FAR) section of the Certified Public Accountant (CPA) exam.

ACCT-234 Government and Not-for-Profit Accounting (3 credits)

This course covers governmental and not-for-profit accounting and reporting. Study includes governmental accounting concepts, content and format of the comprehensive annual financial report (CAFR), accounting and reporting transactions for governmental and not-for-profit organizations, and budgeting for these entities. This course prepares students for decisions relating to governmental and not-for-profit accounting and the Financial Accounting and Reporting (FAR) section of the Certified Public Accountant (CPA) Exam.

ACCT-235 Federal Taxation of Individuals (3 credits)

This course covers current tax laws governing recognition of items of gross income, exclusions, deductions, capital gains and losses, credits, estimated taxes, employment taxes, and the calculation of taxable income for an individual and sole proprietor. This is one of two tax courses that prepares students for individual and business decisions relating to federal taxation and the Federal Tax Regulation Section of the Certified Public Accountant (CPA) Exam.

ACCT-237 Federal Taxation of Corporations, Partnerships, Estates, and Trusts (3 credits)

In this course, students will learn tax treatment of forming, operating, basis determination, distributions, transfers of interests, and termination of various business forms including C Corporations, S Corporations, and Partnerships. Determining Earnings and Profits (E&P) calculation for corporations is covered along with required disclosures for Schedule M-3. Multijurisdictional tax issues are discussed. Tax exempt organizations are covered, which include unrelated business income. Federal wealth transfer tax of gifts and estates are discussed along with income tax rules on estate and trusts. Emphasis is placed on tax research and alternative tax treatments that affect economic decisions. This course is one of two tax courses that prepares students for individual and business decisions relating to federal taxation and the Federal Tax Regulation Section of the Certified Public Accountant (CPA) Exam.

ACCT-238 Auditing (3 credits)

This course is the study of auditing and other audit engagement services. The audit process is examined including auditor and management responsibilities, audit objectives, evidence accumulation, documentation, planning, analytical procedures, materiality and risk, and effective internal controls. Types of audit reports are studied, including the report on internal control. Organizations with audit standard setting responsibilities are discussed along with regulation and ethical standards that apply to auditors. This course is to prepare students for business decisions relating to auditing and the Auditing section of the Certified Public Accountant (CPA) Exam.

ACCT-239 Auditing II (3 credits)

This course continues the study of auditing and other audit engagement services. The audit process is reviewed and applied to various business cycles including sales and collection, acquisition and payment, payroll and personnel, inventory and warehousing, capital acquisitions and repayment, and cash balances. Study includes concepts of an auditor's legal liability to clients, third parties, federal securities laws, and the profession's response to legal liability. This course is the second of two courses to prepare students for business decisions relating to auditing and the Auditing section of the Certified Public Accountant (CPA) Exam.

BMGT-100 Introduction to Business and Organization (3 credits)

In this course, students will explore all of the primary disciplines in business on an introductory level: economics, human resource management, finance options, managerial accounting principles and marketing strategies. Students will examine challenges present in the current business environment and consider them with an eye toward ethics, social responsibility and effective management strategies in a global economy. The course is kept current by students' exposure to guest speakers and case analyses. Some written and oral reports will be required from these activities. This course is ideal both for students who wish to pursue a career in business and those who wish to gain a better understanding of the business world in which they live.

BMGT-120 Small Business Management (3 credits)

Small business management blends entrepreneurial goals with a realistic survey of the wide variety of functional business skills needed to operate a small firm effectively. The course will focus on skills such as marketing, financial management, and business planning, as well as a clearer view of small business's contribution to the national economy. Students will improve their problem-solving abilities through experiential exercises, classroom discussion, and the completion of a partial business plan.

BMGT-130 Principles of Marketing (3 credits)

Students will learn the introductory principles of marketing - research, segmentation, targeting, product/service attributes, pricing, distribution, and promotion. Strategies will be explored to create an effective marketing plan for an organization. The course is kept current by students' exposure to guest speakers and case analyses. Some written and oral reports will be required from these activities.

BMGT-141 Supervisory Development (3 credits)

Through this course, students will develop skills for successful supervision in business, industry, and government. This course emphasizes the understanding and demonstration of basic supervisory concepts as they relate to motivating individuals, maintaining group morale, building loyalty, and interpretation of attitude and supervisory/employee relations. Also, fundamental skill development will include activities in leadership, goal setting, decision making, individual and group communication, performance appraisal, time management, and assertiveness training.

BMGT-145 Principles of Management (3 credits)

This course focuses on the knowledge needed by today's business managers as they make decisions in the current frequently-changing, global workplace. Students will obtain skills in such areas as: leadership, domestic and global business culture, strategy and decision-making, the four basic management functions, and information and operations systems management. The course will provide several opportunities to apply knowledge in individual and small group assignments and activities. This course will introduce the concepts of project management and the importance of strategic vision.

BMGT-151 Business Law I (3 credits)

This introductory course provides students with an opportunity to study law and its impact on business. Students will learn basic legal concepts and their application, build a vocabulary unique to business and the law, and develop critical thinking skills that are essential to analyzing cases and making sound business decisions. The course will provide students with an opportunity to study current legal and ethical issues affecting business, contracts, sales, and the American legal system. The knowledge and skills gained from this course are useful for careers in business, human resources, management, alternative dispute resolution, public policy, sales, and entrepreneurship.

BMGT-152 Business Law II (3 credits)

This course provides students with an opportunity to broaden their knowledge of the study of law and its impact on business. Students will continue to build upon their analytical, writing, and vocabulary skills as they relate to business and the law. Instruction will focus on case studies dealing with agency and employment law, real and personal property, bailments, wills and estates, negotiable instruments, and the three major forms of business organization - sole proprietorship, partnership, and corporation. The knowledge and skills are valuable for students interested in pursuing a career in business, human resources, management, alternative dispute resolution, sales, entrepreneurship, law, real estate, and banking.

BMGT-200 Managing for the Future (3 credits)

This course addresses a growing interest on the part of those in business management to develop a more effective workplace, where new communication methods, a global perspective, and evolving leadership skills will be needed. Focus will be on development and implementation of knowledge, skills, and thought processes that contribute to effective and efficient management in future-oriented businesses. Thriving in a changing environment will be related to employer-employee relations, productive business operations, and customer solution delivery. Threaded throughout the course will be an exploration of technological innovations that make success in this environment possible.

BMGT-203 Business Ethics (3 credits)

This course will study the status and elements of ethics within the modern business world and environment. The impact of governing bodies, the role of industry-imposed guidelines, the element of corporate social responsibility, and accepted standards of conduct will comprise some of the elements of this course. Students will learn to examine instances of ethical dilemma, select elements that influence ethical considerations, and determine appropriate ethical decision-making processes.

BMGT-240 Human Resource Management (3 credits)

This course focuses on the practical and theoretical concepts relating to the management of people, concentrating on the human element in businesses today. Students will learn aspects of staffing (hiring process), performance appraisals, supervision, and analyses of key legislation affecting the management of personnel. Students will deal with six highly interdependent areas: human resource development, employee relations/motivation, legal compliance, compensation and benefits, safety and health, and employee labor relations.

BMGT-241 Project Management (3 credits)

This course is designed to increase the knowledge and skills of students who are managing or working towards managing projects in a way that will be coherent, thoughtful, timely, and in alignment with an organization's objectives. It will teach a wide array of principles and components that include project initiation, planning, executing, performance, monitoring and controlling, cost management, and terminology, among others. It will also provide practical knowledge on managing the project scope, schedule, and resources. Concepts are applied through team projects and tutorials using project management software. Additionally, this course will fulfill the training requirement for the PMI Certified Associate in Project Management (CAPM®) certification for those who elect to become certified.

CFOR-250 Computer Network Forensic Technology (3 credits)

This course will cover the computer forensics examination process in a network environment. The Open Systems Interconnection (OSI) model, TCP/IP model, and IP addressing will be discussed along with how these layered approaches relate to the computer forensics examination process. Students will determine how various network devices such as servers, hubs, switches, and routers create log files that can be used for forensic examination. Students will examine various log files, port scans, packet sniffers, etc., from network devices for computer forensic analysis. Students will have hands-on experience with actual computer networks in the lab using various forensics tools and devices.

CMSY-163 Introduction to Firewalls and Network Security (3 credits)

This course is designed to give students experience with firewall hardware and software. Different firewall systems will be illustrated, and students will be given the opportunity to install and configure them. The course is designed with a network administrator in mind.

ECON-101 Principles of Economics (Macro) (3 credits)

This course introduces students to important economic issues which affect an entire economy. Students will more comfortably read and understand books, newspapers, and magazines with economic content. Topics include demand and supply theory, gross domestic product

determination, inflation, unemployment, the role of the government and public choice, fiscal and monetary policy, and foreign exchange rates and trade.

ECON-102 Principles of Economics (Micro) (3 credits)

Micro economics introduces students to economic decision-making at the individual firm, consumer and industry level. Topics include demand and supply theory; elasticity; cost and production functions; profit maximization analysis; government regulation and anti-trust; and international trade.

ENGL-230 Technical Writing (3 credits)

This writing course provides an introduction to technical and professional communication. In an interactive workshop format, students learn to think critically about the informative, persuasive, and ethical dimensions of their writing. Students study rhetorical principles and apply them to an array of assignments, from brief memos to formal proposals. In addition, students learn how to adapt their writing process to rapidly-changing communication technologies, how to effectively write in a collaborative setting, and how to connect with a specific audience.

MATH-138 Statistics (4 credits)

In this course, students will develop the skills necessary to examine basic statistical terminology, display, describe, and analyze categorical and quantitative data, and calculate measures of central location and variation. Students will additionally examine the normal distribution, correlation, and regression analysis, sampling, hypotheses testing, the chi square test, and probability related to statistics. Classes will require the use of a statistical package.

PHIL-103 Introduction to Ethics (3 credits)

This course explores the major worldviews and ethical theories of World philosophy, focusing especially on applied normative ethics as a path to ethical decision making. Students will use theoretical reasoning and applied ethical understandings to discuss and evaluate various contemporary global issues, as well as take a personal ethical stance.

SPCH-105 Fundamentals of Public Speaking (3 credits)

This course is an introduction to the theory and practice of public speaking, focusing on informative and persuasive speaking. Students will gain skill in public speaking and overcome visible nervousness when speaking in front of an audience. Students will learn how to structure informative and persuasive messages for the maximum effect and will experience using audio-visual aids effectively. Students will practice critical listening in learning to evaluate the content, delivery, and style of speeches.

SPCH-175 Business Communications (3 credits)

This course encompasses the vital components of business communication applicable to any employment setting: business writing, interpersonal business communication, business etiquette and professionalism, and business communications utilizing technology. Students will create a business writing portfolio, an individual presentation, and work together with a team to create a group presentation, using current technologies and learning to communicate in diverse environments.

SPCH-205 Intermediate Public Speaking (3 credits)

Students will gain development of a marked degree of skill in the composition and delivery of various types of speeches. Students will obtain advanced training in speech delivery techniques in both a controlled classroom audience setting as well as presentations in corporate board rooms, orientation meetings, banquet halls, and public forums using complex and multi-media visual aids. Special emphasis on speeches related to the student's major vocational area.

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

This certificate is for individuals who have already completed a bachelor's degree. Therefore, general education requirements are not applicable.

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

The Maryland Board of Public Accountancy accepted all courses offered in the proposed certificate on December 20, 2019.

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

HCC received email confirmation from the Maryland Board of Public Accountancy accepting all accounting courses offered by HCC. The Director wrote, "I was able to review the courses with our Educator member at December's meeting. I am attaching a file listing approved courses for the CPA exam requirements in Maryland." Linda L. Rhew (Maryland Board of Public Accountancy)

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.

HCC will provide students with timely and accurate information on all curriculum requirements, course offering methodology, Canvas, academic support services, financial aid services, and policies regarding costs and payment by making the information easily accessible to students on HCC's website, in the college catalog, schedules of classes, and admissions and orientation materials.

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.

All advertising, recruiting, and admissions materials will be clear and accurate in the representation of the proposed program and services available to students.

H. Adequacy of Articulation

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

N/A

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).

Name & Degree	Title	Status	Courses/Areas Taught
Adriano Lima e Silva, MAcc, MBA	Assistant Professor, Accounting, CPA Track Coordinator	FT faculty	<ul style="list-style-type: none"> • ACCT 111/112 • ACCT 232
Michelle Sotka, CPA, MBA	Associate Professor, Accounting, Department Chair	FT faculty	<ul style="list-style-type: none"> • ACCT 111 • ACCT 231
Lindsey Patterson, CPA, MBA	Associate Professor, Accounting, Accounting AA Coordinator	FT faculty	<ul style="list-style-type: none"> • ACCT 111/112 • ACCT 230
Chris Yfantis, CPA, BS Accounting and Finance	Master Adjunct Faculty, Accounting	PT faculty	<ul style="list-style-type: none"> • ACCT 231 • ACCT 233 • ACCT 239
Chris Jankiewicz, CPA, MBA	Master Adjunct Faculty, Accounting	PT faculty	<ul style="list-style-type: none"> • ACCT 230 • ACCT 234
Tim Timanus, CPA, MBA	Master Adjunct Faculty, Accounting	PT faculty	<ul style="list-style-type: none"> • ACCT 238
Jeff Beavin, CPA, MBA	Adjunct Faculty, Accounting	PT faculty	<ul style="list-style-type: none"> • ACCT 235 • ACCT 237

Additional coursework will be taught by adjunct faculty experienced in teaching accounting, business, philosophy, and speech courses.

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.

HCC provides continuous teaching improvement and ongoing training for full- and part-time faculty year-round in distance education, the learning management system (Canvas), and other pedagogical-related topics, with concentrated training available during professional development periods in May, August, and January, which always include sessions on learner-specific needs and universal design.

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.

The James Clark, Jr. Library offers a wide array of print and online resources that are adequate for the proposed program. From the library's website, individuals can search the online catalog for approximately 68,000 items, including books, e-books, and audiovisual titles. Library resources may be used or borrowed by current HCC students, faculty, and staff using their HCC ID card.

The library also provides access to e-journals through online database subscriptions. Off-campus access to databases, e-journals, e-books, and online course reserves is available to the college community via a current HCC login and password.

Research assistance is available at the library service desk, by appointment, and via email. Classes and online learning objects for information literacy instruction are regularly offered. Open seven days a week in the fall and spring semesters, the library is outfitted with group study rooms, quiet zones, silent areas, and seating areas for comfortable reading. Computers are available for research and writing and there is wireless connection and power outlets for mobile devices.

Program faculty may recommend materials for the library collection. First priority will be given to those materials that support the instructional program. Orders for previewing of high-cost video and multimedia items may be arranged through the library. Specialized materials not

available in the library and not appropriate for purchase for the College's collection may be requested by faculty through interlibrary loan.

HCC's president affirms that the college's existing library resources will meet the needs of the proposed program.

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.

The facilities for the CPA Candidacy Certificate are established, since HCC has offered accounting courses for decades. The college president affirms that the existing resources are adequate to meet the needs of this certificate.

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

All students who register for a credit course at HCC receive an HCC student email account.

- b) A learning management system that provides the necessary technological support for distance education

HCC's office of student computer support (SCS) provides Canvas and Google Apps training and support for HCC students at locations on campus, in classrooms, and online. Technology workshops and "Ask an Expert" sessions are held at various hours and locations each semester.

Students can access Canvas through HCC's website. Canvas is the learning management system through which course information and content is provided to students in online and hybrid courses, and faculty can communicate supplemental course material to students in face-to-face classes.

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.

The calculations below represent estimated tuition, consolidated fees, and course fees, based on the estimated number of students in the program each year. No resources will be reallocated to this certificate.

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)	\$125,664	\$136,884	\$152,952	\$172,650	\$184,627
a. Number of F/T Students	3	3	4	5	5
b. Annual Tuition/Fee Rate	\$4,488	\$4,488	4,578	4,578	4,669
c. Total F/T Revenue (a x b)	\$13,464	\$13,464	\$18,312	\$22,890	\$23,347
d. Number of P/T Students	50	55	60	65	70
e. Credit Hour Rate	\$187	\$187	\$187	\$192	\$192
f. Annual Credit Hour Rate	12	12	12	12	12
g. Total P/T Revenue (d x e x f)	\$112,200	\$123,420	\$134,640	\$149,760	\$161,280
3. Grants, Contracts & Other External Sources	\$0	\$0	\$0	\$0	\$0
4. Other Sources	\$0	\$0	\$0	\$0	\$0
TOTAL (Add 1 – 4)	\$125,664	\$136,884	\$152,952	\$172,650	\$184,627

- 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.

The calculations below represent anticipated program expenditures. FTE noted in Table 2 reflects three existing full-time accounting faculty, who will teach courses associated with the certificate. However, faculty expenditures are estimated at 1.5 of the full-time faculty rate, as it is anticipated that one faculty will teach a full load with courses included in the certificate and one faculty will teach a half load with courses included in the certificate. There are no additional administrative or support staff associated with this certificate. Technical and library resources are available through normal HCC operations.

TABLE 2: PROGRAM EXPENDITURES					
Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Faculty (b + c below)	\$124,440	\$124,440	\$125,355	\$125,355	\$125,355
a. Number of FTE	3	3	3	3	3
b. Total Salary	\$102,000	\$102,000	\$102,750	\$102,750	\$102,750
c. Total Benefits	\$22,440	\$22,440	\$22,605	\$22,605	\$22,605
2. Admin. Staff (b + c below)	\$0	\$0	\$0	\$0	\$0
a. Number of FTE	N/A	N/A	N/A	N/A	N/A
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	N/A	N/A	N/A	N/A	N/A
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)	\$124,440	\$124,440	\$125,355	\$125,355	\$125,355

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 proposed program will be part of the ongoing assessment process HCC has in place. Courses are assessed on an ongoing basis. Faculty are evaluated on an annual basis, as part of HCC's routine process.

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.

Programs are assessed as a whole every five years. Program assessment includes student learning outcomes, retention, and student satisfaction. HCC uses the IDEA survey to monitor student satisfaction. Faculty satisfaction is reviewed annually as part of the faculty evaluation process. Cost effectiveness is reviewed each year as part of the budget development process.

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.

Howard Community College values diversity and recognizes the critical role of an educational institution in preparing its students, faculty, and staff to become contributing members of the global community. HCC's Diversity Committee promotes conversation, exchange, and an increased awareness of diversity issues affecting the college community. HCC acknowledges that diversity is recognizing, appreciating, respecting, listening to, and learning from the unique talents and contributions of all people.

Faculty and staff of HCC are committed to the success of each student. HCC values and has clear policies on diversity, which are followed by all employees. Employees are required to complete online training modules focused on FERPA rights and responsibilities, harassment awareness and avoidance, safety, and emergency operations, and the College Vision, Mission, Values, Beliefs, and Strategic Initiatives. Refresher training models are required at intervals determined by HCC's president's team.

HCC recognizes the importance of addressing the issue of minority student achievement, as evidenced by our Silas Craft Collegians (SCC) program, Ambiciones program, and Howard P.R.I.D.E. program. The SCC program focuses on recent high school graduates whose academic achievement does not reflect their true potential. The program attempts to close this gap by maximizing academic achievement, retention, graduation, and transfer. The Ambiciones program builds community among Hispanic/Latino students by providing networking opportunities, educational and recreational activities, and workshops with other Hispanic/Latino students and campus organizations. In addition, students can receive specialized guidance with campus services such as advising and financial aid. Howard P.R.I.D.E. encourages the continued academic, professional, and personal development of black and minority male students via tutoring, mentoring, service learning, leadership seminars, and individual academic advising and career plans.

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 CPA Candidacy Certificate is not 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.

This program is not being proposed as a distance education program.

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

N/A

ⁱ Does Your Organization Spend Enough on Training Young Workers? (2019, June 10). Retrieved from <https://www.panopto.com/blog/does-your-organization-spend-enough-on-training-young-workers/>

ⁱⁱ <https://www.aicpa.org/interestareas/businessindustryandgovernment/newsandpublications/economic-outlook-surveys-2.html>

ⁱⁱⁱ Does Your Organization Spend Enough on Training Young Workers? (2019, June 10). Retrieved from <https://www.panopto.com/blog/does-your-organization-spend-enough-on-training-young-workers/>

ⁱⁱⁱ HCC Canvas site