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

Institution Submitting Proposal	Howard Community College

Each action below requires a separate proposal and cover sheet.

- ○ New Academic Program
- ○ New Area of Concentration
- ○ New Degree Level Approval
- ● New Stand-Alone Certificate
- ○ Off Campus Program
- ○ Substantial Change to a Degree Program
- ○ Substantial Change to an Area of Concentration
- ○ Substantial Change to a Certificate Program
- ○ Cooperative Degree Program
- ○ Offer Program at Regional Higher Education Center

Payment Submitted: ● Yes ○ No	Payment Type: ○ R*STARS # ● Check # 0249058
Payment Amount: 850.00	Date Submitted: 6/12/25
Department Proposing Program	Foundational Learning
Degree Level and Degree Type	Lower Division Certificate (LDC)
Title of Proposed Program	Accounting Specialist
Total Number of Credits	18
Suggested Codes	HEGIS: 5002-02 / CIP: 52.0302
Program Modality	● On-campus ○ Distance Education (fully online) ○ Both
Program Resources	● Using Existing Resources ○ Requiring New Resources
Projected Implementation Date (must be 60 days from proposal submission as per COMAR 13B.02.03.03)	● ~~Fall~~ ● Spring ○ Summer Year: 2026
Provide Link to Most Recent Academic Catalog	URL: https://howardcc.smartcatalogiq.com/en/2025-2026/catalog/
Preferred Contact for this Proposal	Name: Melinda Moore on behalf of Dr. Shantay Grays Title: Director, Curriculum Services Phone: 443-518-4734 Email: mmoore2@howardcc.edu
President/Chief Executive	Type Name: Daria J. Willis, Ph.D. Signature: Daria J. Willis / [signature] Date: 7/23/25
	Date of Approval/Endorsement by Governing Board:

Revised 4/2025

HOWARD COMMUNITY COLLEGE
— Meeting students where they dream —

10901 Little Patuxent Parkway
Columbia, MD 21044-3197
443-518-1000
MD Relay 711
HowardCC.edu

July 18, 2025

Dr. Sanjay Rai
Secretary of Higher Education
Maryland Higher Education Commission
217 East Redwood St.
Suite 2100
Baltimore, MD 21202

Dear Dr. Rai:

Howard Community College (HCC) requests your approval of a new Accounting Specialist lower division certificate (LDC). This certificate will complement HCC's existing AA in Accounting and will be aligned with HCC's Registered Accounting Apprenticeship.

The new certificate will replace HCC's existing Certified Bookkeeping certificate, allowing students greater flexibility to select courses that best align with their interests or the area of focus in their apprenticeship.

This certificate will provide an opportunity for students to complete a stackable credential in a field where qualified individuals are in high demand.

Please contact Melinda Moore, Director of Curriculum Services, at mmoore2@howardcc.edu or 443-518-4734 if you have any questions about the program proposal.

Thank you for your consideration.

Sincerely,

Shantay R. Grays, Ed.D.
Provost and Executive Vice President

A. Centrality to Institutional Mission and Planning Priorities:

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

   The proposed Accounting Specialist lower division certificate (LDC) provides entry-level accounting courses, which are applicable to HCC's existing Accounting AA. There are five areas of focus within the certificate: Business Analyst, Certified Bookkeeping, Financial Analysis and Reporting, Government and Not-For-Profit, and Tax Accounting. The five focus areas allow students to concentrate on a particular area of interest and on specific employment opportunities within the accounting profession. All students in the Accounting Specialist LDC will begin with the same four courses when they enroll. These courses are Principles of Accounting I & II; Business Ethics; and Computer Concepts, Applications, and Ethical Considerations. Completion of these courses will provide the foundation for students to move into their chosen path. In the remaining two courses in each of the certificate paths, students will focus on their chosen area of interest, which will prepare them to enter the workforce and/or to further their education.

   This new flexible certificate allows students to tailor the final six credits to their area of interest, and will replace HCC's existing Certified Bookkeeper LDC, as this new program includes the existing certificate as one of the five focus areas. In this way, we will discontinue an existing program while creating an improved and more flexible program in its place.

   HCC's mission, *Providing pathways to success*, will be supported by this LDC as it prepares students to work in the accounting profession and allows them to choose a particular area of interest, which will provide a pathway to their success.

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

   HCC's strategic goals are:

   - Student success, completion, and lifelong learning;
   - Organizational excellence; and
   - Building and sustaining partnerships.

   These strategic goals will be embedded in the proposed LDC, and students will receive support throughout the program to assist with their success. All accounting students are encouraged to participate in the open accounting lab, where they can gain assistance with coursework and improve their success and completion. The accounting profession requires lifelong learning. As requirements and regulations change, students will stay abreast of current trends, which will require them to continue to learn and grow in their professional lives.

   HCC supports meeting the workforce needs in our community. The accounting profession is in need of workers as shown in the CPA Journal report: https://www.cpajournal.com/2023/12/01/the-accounting-profession-is-in-crisis/. HCC has taken steps to meet the workforce shortage in the accounting profession by consistently providing courses and information about the profession through a Canvas site to which all accounting students have access. This LDC will play a meaningful role in alleviating the shortage, and is designed to align with HCC's plan to develop a Registered Accounting

Apprenticeship program. HCC is currently building a new Workforce Development and Skilled Trades building, which is an example of the college's support of apprenticeship and trades programs and meeting the community's workforce needs (https://www.howardcc.edu/donors-alumni-and-friends/workforce-development-trades-center/).

This certificate is also an example of the commitment to HCC's strategic priority to expand apprenticeship opportunities and offerings for students.

3. 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).

   The Accounting Specialist LDC will be implemented using existing funds, as it will replace an existing certificate (Certified Bookkeeping). The faculty and resources are already in place and are funded by tuition.

4. 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 foundational learning (FL) division, which will oversee and manage the program. If HCC discontinues the program in the future, the college will establish a teach-out plan specific to the program based on HCC's institutional teach-out policy. 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

   This certificate meets the need for advancement and evolution of knowledge. Students will gain knowledge of current accounting concepts and requirements within the industry. The course content will be aligned with current accounting standards and with the CPA Evolution of 2024. The needs within the accounting field are changing to keep pace with digital and regulatory advancements, and this program will address those needs.

   This LDC provides equitable access to affordable and quality education. It is an entry-level certificate that will allow students to enroll without previous education, providing they meet requirements for college-level Math and English. This LDC is unique among Maryland community colleges, as it offers entry-level courses and five options to coincide with personal goals and/or identified employment options and needs within the accounting industry in the region. It is expected that enrollment will exceed that of HCC's existing Certified Bookkeeping certificate due to the options available and alignment with the Accounting Registered Apprenticeship program. This program prepares students to enter the workforce upon completion. It supports the College and Career Readiness Pillar in the Blueprint for Maryland's Future by ensuring students have the knowledge and skills to enter the workforce in a high-wage and high-demand industry.

All accounting students can participate in the open accounting lab, which provides assistance for mastering accounting concepts and is a meaningful added benefit which promotes student success.

This LDC takes an innovative approach to accounting as it provides five possible paths related to industry and individual job goals. It is aligned with the Registered Accounting Apprenticeship and apprentices will be enrolled in this program. This is a unique approach that will provide opportunities for students to choose the best option for their educational and employment goals. The courses will also apply to the Accounting AA program, so students may continue their education seamlessly.

2. Provide evidence that the perceived need is consistent with the **Maryland State Plan for Postsecondary Education** (MSPPE).

   The 2022 Maryland State Plan for Postsecondary Education lists the goals of Access, Success, and Innovation. The proposed certificate is consistent with each of those goals. As an open-access institution, HCC provides access to an affordable, high-quality education that helps students meet their personal and professional goals. Students are also supported throughout their educational journey at HCC with many support services such as tutoring, counseling, the Accounting open lab, and accessible faculty and staff. This certificate is innovative in its incorporation of an apprenticeship component, which offers students opportunities to establish relationships with employers and may lead directly to employment.

   The 2022 State Plan also lists as a priority the equitable and affordable access to higher education in Maryland. Priority 1 relates to affordability specifically, and Priority 2 relates to financial literacy and being able to pay for postsecondary education. The proposed LDC addresses both of these priorities in that it provides an excellent opportunity for students to earn wages as they complete their coursework (an 'earn and learn' model), while also not having to pay tuition costs, as their apprenticeship employers will pay their tuition.

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 need for accounting professionals exists within accounting and financial industries and is also present in many other industries, such as hospitality, trade, retail, health care, manufacturing, and technology. Graduates of this program will be prepared for entry- and mid-level positions within a variety of industries.

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

   According to the Bureau of Labor Statistics (Employment by major industry sector: U.S. Bureau of Labor Statistics (bls.gov)), employment in the financial sector increased by 1,268,000 between 2012 and 2022. The need for workers in the financial sector remains strong. In a February 2024 report on the topic of finance and accounting jobs, Robert Half states, "The demand for skilled talent remains high in 2024. To meet their hiring goals, companies must continue finding innovative ways to attract and retain both long-term and short-term talent." (https://www.roberthalf.com/us/en/insights/research/data-reveals-which-finance-and-accounting-roles-are-in-highest-demand).

   Career One Stop indicates a nine percent increase in accounting job openings between 2020 and 2030 and 2,970 annual job openings in Maryland (https://www.careeronestop.org/Toolkit/Careers/Occupations/occupation-profile.aspx?keyword=Accountants%20and%20Auditors&location=Columbia,%20MD&onetcode=13-2011.00).

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.

   Data from O*Net indicates that the employment outlook for the accounting industry is strong and projected to grow faster than average (employment increase of five percent or more) over the period 2022-2032 nationwide (Rapid Growth Bright Outlook Occupations (onetonline.org).

   The Bureau of Labor Statistics indicates that the expected job growth rate is approximately four percent. (Bureau of Labor Statistics, U.S. Department of Labor, *Occupational Outlook Handbook*, Accountants and Auditors, at https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm (visited June 2025).

   While some positions require a higher level of education, there are businesses looking for entry-level workers who can grow with the company. The courses required in the proposed certificate apply to the Accounting AA, and the Accounting AA transfers to 4-year institutions. Employers that participate in the Registered Accounting Apprenticeship program commit to hiring students at entry-level positions while they attend classes with the expectation of promotion as they learn. These employers provide apprentices a salary and finance the students' education.

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

   It is anticipated that the number graduates from this certificate will exceed the number currently enrolled in HCC's Certified Bookkeeping certificate because the proposed Accounting Specialist certificate incorporates the requirements of the existing Bookkeeping certificate as one of the areas of focus. The flexibility of this certificate, which offers five different specializations, will appeal to a larger number of students. Additionally, the alignment with the Accounting Apprenticeship Program will positively impact enrollment and graduation numbers.

This program may see its first graduates in Spring 2026. The estimated graduation numbers are:

Spring 2026	Spring 2027	Spring 2028
7-10	10-12	12-16

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.

HCC's proposed Accounting Specialist certificate will total 18 credits, six credits of which will be in the student's chosen focus area. There are lower division certificates in Accounting or Certified Bookkeeping offered at 12 Maryland community colleges. Many are geared toward general accounting knowledge without the option of choosing an area of focus, and also don't include apprenticeships.

<table>
<tr><th>Institution</th><th>Program</th></tr>
<tr><td>Allegany College of Maryland</td><td>BUSINESS ACCOUNTING CERTIFICATE</td></tr>
<tr><td colspan="2">30 credits
Courses are not transferable to other institutions; however, all credits are transferable to ACM's Accounting A.A. degree
Fixed curriculum with limited elective choice, mostly focused on business and accounting fundamentals
No apprenticeship opportunity
<u>Howard CC</u>
The program is shorter, more customizable, and offers targeted electives for specialized skills.

<u>Allegany College</u>
The program is broader, more structured, and better suited for students who want a comprehensive foundation in business accounting.</td></tr>
<tr><td>Anne Arundel Community College</td><td>PROFESSIONAL BOOKKEEPER</td></tr>
<tr><td colspan="2">18 credits
Prepares students for the Professional Bookkeeper Certification Exam
Fixed curriculum with one 3-credit business elective approved by department chair
No apprenticeship opportunity
<u>Howard CC</u>
The Accounting Specialist Certificate offers flexibility with electives grouped by career paths. This is ideal for students who want to specialize in a particular area of accounting.</td></tr>
</table>

<table>
<tr><th>Institution</th><th>Program</th></tr>
<tr><td colspan="2">Anne Arundel CC
The curriculum in the Professional Bookkeeper Certificate is streamlined and exam focused. It is ideal for students who aim to become certified bookkeepers quickly.</td></tr>
<tr><td>Baltimore City Community College</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">• 19-22 credits
• Designed for bookkeeping and accounting students who are not pursuing an associate’s degree
• Includes cooperative education option (COP 200)

Howard CC
The Accounting Specialist Certificate is more customizable, allowing students to tailor electives to specific career goals.

Baltimore City CC
The Accounting Certificate is slightly longer and more structured, with a broader set of accounting electives but less flexibility in specialization.</td></tr>
<tr><td>Carroll Community College</td><td>ACCOUNTING CPA EXAM QUAL AND LIC PREP</td></tr>
<tr><td colspan="2">• 3-52 credits (depending on student’s needs)
• Prepares students with a bachelor's degree to meet Maryland CPA exam requirements
• Includes accounting software and business communication courses

Howard CC
The Accounting Specialist Certificate is ideal for students starting out in accounting or looking to upskill for entry-level roles.

Carroll CC
This certificate is designed for those who already hold a bachelor’s degree and need specific coursework to qualify for the CPA exam and licensure in Maryland</td></tr>
<tr><td>Carroll Community College</td><td>CERTIFIED BOOKKEEPING</td></tr>
<tr><td colspan="2">• 16 credits
• Prepares students for the Certified Bookkeeper Exam by The American Institute of Professional Bookkeepers (AIPB)
• No elective options. The curriculum is designed to meet AIPB exam standards
• No apprenticeship opportunity

Howard CC
The Accounting Specialist Certificate is more flexible and customizable. It is ideal for students who want to specialize or explore different accounting paths.

Carroll CC
The curriculum is certification focused. It is ideal for students who are aiming to become a nationally recognized Certified Bookkeeper through AIPB.</td></tr>
<tr><td>Cecil College</td><td>ACCOUNTING</td></tr>
</table>

<table>
<tr><th>Institution</th><th>Program</th></tr>
<tr><td colspan="2">

18 credits
Designed for working professionals needing formal coursework for advancement
The curriculum consists of program-specific courses plus 3-4 electives from a fixed list; offers less customization
Not designed for transfer, but some credits may apply toward Cecil’s A.A.S. degree
No apprenticeship opportunity

<u>Howard CC</u>
The Accounting Specialist Certificate is more flexible and customizable, ideal for students who want to specialize or explore different accounting paths.

<u>Cecil College</u>
This certificate is more structured and is geared toward professionals already in the field who need formal training to advance.
</td></tr>
<tr><td>Chesapeake College</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">

18 credits
Provides foundational accounting skills for entry-level roles or career exploration
The curriculum has a fixed course sequence with no elective options. Courses specifically provide students with a foundation in accounting and business
Includes job shadowing or cooperative work experience for hands-on experience

<u>Howard CC</u>
The Accounting Specialist Certificate offers customization and specialization, making it ideal for students with specific career goals in accounting.

<u>Chesapeake College</u>
This certificate is more general and structured. It is ideal for students seeking a quick, foundational credential or exploring the field.
</td></tr>
<tr><td>College of Southern Maryland</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">

18 credits
The curriculum has a fixed course sequence and includes 1 mathematics-related elective
No apprenticeship opportunity; however, the program includes hands-on experience with automated systems and business communication

<u>Howard CC</u>
The Accounting Specialist Certificate offers customization and specialization, ideal for students with specific career goals or interests in areas like tax or government accounting.

<u>College of Southern MD</u>
Their Accounting Certificate is more structured and foundational, with a strong emphasis on business communication and automated systems.
</td></tr>
<tr><td>Community College of Balt County</td><td>ACCOUNTING</td></tr>
</table>

<table>
<tr><th>Institution</th><th>Program</th></tr>
<tr><td colspan="2">
18
No apprenticeship opportunity
<u>Howard CC</u>
The Accounting Specialist Certificate is more flexible and customizable, ideal for students who want to specialize or explore different accounting paths.

<u>CCBC</u>

This certificate is geared more toward transfer than direct employment.
</td></tr>
<tr><td>Community College of Balt County</td><td>BUSINESS ACCOUNTING</td></tr>
<tr><td colspan="2">
33 credits
Similar in that it prepares students for employment in entry-level accounting and bookkeeping positions
No apprenticeship opportunity
<u>Howard CC</u>
The Accounting Specialist Certificate is more flexible and customizable, ideal for students who want to specialize or explore different accounting paths.

<u>CCBC</u>
This certificate is similar in that it prepares student for employment, but requires nearly twice as many credits.
</td></tr>
<tr><td>Community College of Balt County</td><td>CERTIFIED BOOKKEEPING</td></tr>
<tr><td colspan="2">
24 credits
Similar in that it prepares students for employment, specifically bookkeeping
No apprenticeship opportunity
<u>Howard CC</u>
The Accounting Specialist Certificate is more flexible and customizable, ideal for students who want to specialize or explore different accounting paths.

<u>CCBC</u>
This certificate focuses on basic bookkeeping skills and the Certified Bookkeeper exam.
</td></tr>
<tr><td>Frederick Community College</td><td>ACCOUNTING SPECIALIST</td></tr>
<tr><td colspan="2">
41 credits
Geared toward students already working in the accounting field, with a focus on career advancement
Allows for some specialization in area of interest
No apprenticeship opportunity
</td></tr>
<tr><td>Frederick Community College</td><td>ACCOUNTING TECHNICIAN</td></tr>
</table>

<table>
<tr><th>Institution</th><th>Program</th></tr>
<tr><td colspan="2">24 credits
Prepares students for employment in record keeping
No apprenticeship opportunity
Howard CC
The Accounting Specialist Certificate is more customizable, allowing students to tailor electives to specific career goals.

Frederick CC
This certificate does allow for some specialization in an area of interest but focuses more on record keeping.</td></tr>
<tr><td>Harford Community College</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">16 credits
Certificate covers more basic and general concepts
No apprenticeship opportunity
Howard CC
The Accounting Specialist Certificate is more customizable, allowing students to tailor electives to specific career goals.

Harford CC
The certificate prepares students for entry-level accounting or bookkeeping positions.</td></tr>
<tr><td>Montgomery College-All Campuses</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">30 credits
Designed to facilitate career advancement for students
No apprenticeship opportunity
Howard CC
The Accounting Specialist Certificate offers flexibility with electives grouped by career paths. This is ideal for students who want to specialize in a particular area of accounting.

Montgomery College
The certificate requires a higher credit count but offers three separate pathways (corporate, government, public).</td></tr>
<tr><td>Prince George’s Community College</td><td>ACCOUNTING</td></tr>
<tr><td colspan="2">24 credits
Prepares students for entry-level employment in accounting fields
No apprenticeship opportunity
Howard CC
The Accounting Specialist Certificate is ideal for students starting out in accounting or looking to upskill for entry-level roles, and offers coursework in particular areas of interest.

PGCC
This certificate offers some flexibility for specialization in an area of interest.</td></tr>
</table>

2. Provide justification for the proposed program.

   This certificate fulfills a great industry need and provides affordable, accessible education in Accounting. The apprenticeship component offers additional opportunities for students to work and earn a salary while they complete their coursework, and in most cases the employers partnering with HCC to provide apprenticeships will pay the cost for the students to complete the certificate.

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.

   This certificate will not impact the implementation or maintenance of high-demand programs at HBIs. Graduates of HCC's Accounting Specialist certificate and/or Accounting AA could easily further their education by transferring to a HBI to complete a bachelor's degree if they choose.

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.

   This certificate will not impact the uniqueness or institutional identities and missions of HBIs. As a lower division certificate, this program will not compete with bachelor's or higher degrees offered at HBIs.

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

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

   This certificate was developed in partnership with local accounting firms who aimed to provide employment to student apprentices who would complete a specified curriculum to acquire skills that are relevant and necessary to those firms, as well as to companies in various industries. The faculty who will oversee the program (detailed in section I below) possess a minimum of a CPA, with many also holding MBA degrees. They have a broad range of accounting experience.

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

   The outcomes for the proposed certificate are:

   1. Perform each step in the accounting cycle by evaluating accounting transactions, applying accounting concepts and principles, and determining appropriate valuation for recording and reporting purposes.

2. Examine financial statements to evaluate the profitability, liquidity, and solvency of a business organization using applicable vocabulary and analytical skills.
3. Demonstrate the ability to organize, process, and report relevant managerial accounting information for use in planning and decision-making.
4. Analyze ethical business practices.

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.

Accounting Specialist - Certificate (Career)

This flexible accounting certificate is intended to prepare students for a variety of entry-level accounting positions such as bookkeepers, tax preparers, and accounting or payroll clerks. Upon completion, graduates will be able to apply basic accounting principles to such tasks as extending, balancing, and checking ledger figures, performing calculations and analysis of financial information, compiling income tax return information, and preparing accounts receivable confirmation. Students will have a choice of electives that can be aligned with personal or employment goals. Courses in the this certificate may be applied to the accounting associate degree program. This program may be completed online and complements the accounting registered apprenticeship program.

Suggested Semester 1		
Course Number	**Title**	**Minimum Credits**
ACCT 111	Principles of Accounting I	3

Suggested Semester 1		
Course Number	**Title**	**Minimum Credits**
ACCT 112	Principles of Accounting II	3
BMGT 203	Business Ethics	3
CMSY 110	Computer Concepts, Applications, and Ethical Considerations	3

Suggested Semester 2		
Course Number	**Title**	**Minimum Credits**
Elective	Electives*	6

*Electives - Select from the courses below:

Electives are grouped into categories that pertain to specific areas of occupation within the accounting industry; however, students may choose any two electives to complete the certificate.

Business Analyst

Course Number	**Title**	**Minimum Credits**
ACCT 230	Cost Accounting	3
BMGT 241	Project Management	3
	OR	
BMGT 206	Business Analysis for Decision Making	3

Certified Bookkeeping

Course Number	Title	Minimum Credits
ACCT 179	Quickbooks for the Professional	3
ACCT 190	Certified Bookkeeper Review Course	3

Financial Analysis and Reporting

Course Number	Title	Minimum Credits
ACCT 231	Intermediate Accounting I	3
ACCT 245	Introduction to Data Analytics	3

Government and Not-for-Profit

Course Number	Title	Minimum Credits
ACCT 231	Intermediate Accounting I	3
ACCT 234	Government and Not-For-Profit Accounting	3

Tax Accounting

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

Total Credit Hours: 18

For information about Accounting apprenticeships, please visit www.howardcc.edu/programs-courses/academics/apprenticeships/ or email apprentice@howardcc.edu.

Course Descriptions

ACCT 111 Principles of Accounting I (3 credits)
This course covers a comprehensive understanding of basic accounting theory and practice related to the accounting cycle. Students will perform the fundamentals of recording, summarizing, and analyzing the transactions of a business, with emphasis on accounting concepts and principles. Students will be involved in the preparation and interpretation of financial statements as well as decision-making utilizing data analytics.

ACCT 112 Principles of Accounting II (3 credits)
This course covers an introductory study of managerial accounting concepts and the significance of accounting information for managerial decision-making. The topics covered will emphasize a manager's use of information to carry out essential business functions in an organization to plan operations, control activities, and make decisions utilizing data analytics.

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. Note: This course prepares students for the national certification for bookkeepers offered through the AIPB. If students choose to take the national certification, there is an additional cost to the AIPB not included with registering for this course.

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 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 annual comprehensive financial report, 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 topics in 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 245 Introduction to Data Analytics (3 credits)
This course will provide an introduction to business analytics as a means for organizations to gain a competitive advantage by using data to make better decisions. Many different organizations, including businesses, governments, and non-profits, are making significant investments in analytics to support managerial decision making which increases the demand for data analytics skills. Students will use Microsoft Excel to summarize, visualize, and analyze data in practical business situations. Exposure to other data analytics software tools will also be provided. Elements of appropriate levels of business statistics and Microsoft Excel will be developed through this course.

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 206 Business Analysis for Decision Making (3 credits)
This course introduces students to the business analysis discipline and the roles of a business/data analyst. It provides foundational skills to analyze opportunities for business

improvement, business innovation, and customer experience enhancement. Students will use a variety of financial, business, and modeling analysis tools to solve business problems as well as managerial strategies to engage stakeholders, assess and mitigate risks, and overcome resistance to change. The course takes a holistic and agile approach to solution development with an emphasis on the analytic and technology skills needed to address business needs. Topics include essential concepts of quantitative and qualitative analytics, business process modeling techniques, and numerous business analyst tools for problem solving, feasibility assessment, and process improvement.

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.

CMSY 110 Computer Concepts, Applications, and Ethical Considerations (3 credits)
This course will provide the necessary knowledge to successfully and ethically function in today's technological world. After successful completion of this course, students will be able to identify basic computer concepts, maintain appropriate file management, and apply and integrate skills in word processing, spreadsheets, databases, and presentation graphic software. Prior internet research skills and keyboarding skills are strongly recommended.

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

   N/A

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

   N/A

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

   N/A

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

1. If applicable, discuss how the program supports articulation with programs at partner institutions. Provide all relevant articulation agreements. More information for Articulation Agreements may be found here.

   There are currently no articulation agreements associated with the proposed certificate, as it is primarily intended to prepare students for employment.

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).

   The accounting department faculty are experienced educators who are student-focused and responsive. They use technology and resources wisely to further student engagement. The faculty have appropriate education and certifications, and are continuous learners, assuring they stay abreast of the ever-changing field of accounting. Except for Linda Mercurio, who is a tax attorney, all faculty teaching accounting coursework hold a minimum of a CPA.

   BMGT and CMSY coursework is taught by qualified faculty

Name & Degree	**Title**	**Status**	**Courses/Areas Taught**
Michelle Sotka, CPA, MBA	Accounting and Economics Department Chair	Full-time	ACCT-111 Principles of Accounting I, ACCT-245 Data Analytics
Lindsey Patterson, CPA, MBA	Accounting Professor	Full-time	ACCT-111 Principles of Accounting I, ACCT-112 Principles of Accounting II
Mary Gardner, CPA	Accounting Professor	Full-time	ACCT-111 Principles of Accounting I, ACCT-112 Principles of Accounting II

Name & Degree	Title	Status	Courses/Areas Taught
Cindy Garnsey, M.Ed.	Professor, Office Technology	Full-time	CMSY-110 Computer Concepts
Linda Mercurio, JD (Tax attorney)	Interim Dean, Business, Engineering, & Technology	Full-time	ACCT-235 Federal Taxation of Individuals
Jeffrey Beavin, CPA, MBA	Instructor	Part-time	ACCT-235 and ACCT-237 Federal Tax (Individuals/Corporations)
Christopher Jankiewicz, CPA, MBA	Instructor	Part-time	ACCT-230 Cost Accounting, ACCT-234 Government and Not-For-Profit Accounting
Dennis Kelleher, MBA	Instructor	Part-time	BMGT-203 Business Ethics
Kathleen Kelley, Ed.D.	Instructor	Part-time	BMGT-206 Business Analysis, BMGT-241 Project Management
Peter Laanisto, CPA	Instructor	Part-time	ACCT-112 Principles of Accounting II, ACCT-179 QuickBooks
Stephanie Olivera, CPA	Instructor	Part-time	ACCT-190 Bookkeeping, ACCT-232 Intermediate Accounting II
Christopher Yfantis, CPA	Instructor	Part-time	ACCT-231 Intermediate Accounting I

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. Evidence-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.

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.

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.

   The proposed certificate will use existing physical facilities, infrastructure, and instruction equipment. HCC does not anticipate needing additional classroom space because the proposed certificate is replacing one that is currently offered.

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.

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)	$8,900	$15,514	$22,420	$29,596	$37,046
a. Number of F/T Students	2	4	6	8	10
b. Annual Tuition/Fee Rate	$2,320	$2,366	$2,414	$2,462	$2,511
c. Total F/T Revenue (a x b)	$4,640	$9,466	$14,482	$19,696	$25,112
d. Number of P/T Students	5	7	9	11	13
e. Credit Hour Rate	142	144	147	150	153
f. Annual Credit Hour Rate	6	6	6	6	6
g. Total P/T Revenue (d x e x f)	$4,260	$6,048	$7,938	$9,900	$11,934
3. Grants, Contracts & Other External Sources	$0	$0	$0	$0	$0
4. Other Sources	$0	$0	$0	$0	$0
TOTAL (Add 1 – 4)	$8,900	$15,514	$22,420	$29,596	$37,046

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

   Implementation of the proposed certificate will use existing faculty, staff, physical space, and equipment. This certificate will replace a certificate HCC currently offers and will use the resources that certificate currently uses.

TABLE 2: PROGRAM EXPENDITURES					
Expenditure Categories	**Year 1**	**Year 2**	**Year 3**	**Year 4**	**Year 5**
1. Faculty (b + c below)	$0	$0	$0	$0	$0
a. Number of FTE	0	0	0	0	0
b. Total Salary	$0	$0	$0	$0	$0
c. Total Benefits	$0	$0	$0	$0	$0
2. Admin. Staff (b + c below)	0	0	0	0	0
a. Number of FTE	0	0	0	0	0
b. Total Salary	$0	$0	$0	$0	$0
c. Total Benefits	$0	$0	$0	$0	$0
3. Support Staff (b + c below)	0	0	0	0	0
a. Number of FTE	0	0	0	0	0
b. Total Salary	$0	$0	$0	$0	$0
c. Total Benefits	$0	$0	$0	$0	$0
4. Technical Support and Equipment	$0	$0	$0	$0	$0
5. Library	$0	$0	$0	$0	$0
6. New or Renovated Space	$0	$0	$0	$0	$0
7. Other Expenses	$0	$0	$0	$0	$0
TOTAL (Add 1 – 7)	$0	$0	$0	$0	$0

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, managed by the Learning Outcomes Assessment office. Course student learning outcomes will be assessed as part of both the assessment of HCC's general education program, as well as the program review process. General education learning outcomes are assessed in approved aligned assignments in all general education courses. These goals are assessed continuously across the college, at the institutional and the course level. In addition, the course objectives for all capstone courses within programs will be reviewed every five years as part of the academic program review process. Academic divisions assess their program learning outcomes for each area of study during a five-year program review cycle. Each area of study will collect data continuously and write a report once during the cycle which will include data on the learning outcomes in capstone courses. The program review includes documentation that a program's faculty have the background necessary to teach the course outcomes, as well as a section on the program's peer review process. In addition, faculty are also evaluated on an annual basis, as part of HCC's routine performance evaluation 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.

   Data on program learning outcomes will be collected continuously, with a written report read by leadership every five years. The program review process examines student mastery of the program's learning goals using summative assessments in the program's mastery-level courses. The report will analyze student enrollment trends, retention, and local employment trends for the prior five-year period. The report also summarizes student feedback through course and instructor evaluations. Each division will continuously monitor program enrollment and cost effectiveness.

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

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