



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

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

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

Payment <input checked="" type="radio"/> Yes	Payment <input type="radio"/> R*STARS #	Payment	Date
Submitted: <input type="radio"/> No	Type: <input checked="" type="radio"/> Check # 30193439	Amount: \$850	Submitted: 2/16/26

Department Proposing Program	Academic Affairs		
Degree Level and Degree Type	Associate of Applied Science		
Title of Proposed Program	Accounting		
Total Number of Credits	60		
Suggested Codes	HEGIS: 5002.01	CIP: 52.0302	
Program Modality	<input checked="" type="radio"/> On-campus <input type="radio"/> Distance Education (fully online) <input type="radio"/> Both		
Program Resources	<input checked="" type="radio"/> Using Existing Resources <input type="radio"/> Requiring New Resources		
Projected Implementation Date <small>(must be 60 days from proposal submission as per COMAR 13B.02.03.03)</small>	<input checked="" type="radio"/> Fall <input type="radio"/> Spring <input type="radio"/> Summer Year: 2026		
Provide Link to Most Recent Academic Catalog	URL: www.montgomerycollege.edu/catalog		

Preferred Contact for this Proposal	Name: Ms. Betsy Leonard
	Title: Planning and Support Specialist
	Phone: 240-567-8043
	Email: Betsy.Leonard@montgomerycollege.edu

President/Chief Executive	Type Name: Jermaine F. Williams, Ed.D.
	Signature: <i>Jermaine F. Williams</i> Date: 2.12.26

	Date of Approval/Endorsement by Governing Board: 1/21/2026
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February 16, 2026

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

Dear Dr. Rai,

Montgomery College respectfully requests approval of the following academic program action:

**Creation of the Accounting Associate of Applied Science, HEGIS 5002.01,
CIP 52.0302, effective fall 2026.**

Montgomery College is prepared to offer the proposed accounting associate of applied science. Developed by accounting faculty, the curriculum aligns with the COMAR 09.24.05.03 governing certified public accountant (CPA) educational requirements and reflects current industry and professional standards. The 60-credit program is structured around three primary career pathways: corporate, government, and public accounting. This program emphasizes applied, hands-on learning and job-specific competencies, enabling students to meet their academic and career objectives and transition effectively into the workforce.

The accounting associate of applied science will be implemented using existing institutional resources within the Business and Hospitality Management Department, as the required courses are already offered as part of the accounting certificate.

The \$850 administrative fee for a new academic program will be sent via U.S. mail.

Thank you for your time and consideration of this request. If you have questions, please contact Dr. Carolyn Terry, associate senior vice president for curriculum, pathways, and planning, at carolyn.terry@montgomerycollege.edu or 240-567-4366.

Sincerely,



Dr. Jermaine F. Williams
President

Montgomery College
Accounting Associate of Applied Science

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.

Montgomery College is prepared to offer the accounting associate of applied science in fall 2026. This new applied degree will be housed within the Business and Hospitality Department and is designed to meet the growing demand for highly skilled accounting professionals in Montgomery County and across the nation. The two-year program emphasizes hands-on learning and job-specific competencies, enabling students to achieve their academic and career goals and prepare for immediate entry into the workforce.

Designed by accounting faculty, the curriculum aligns with the Code of Maryland Regulations (COMAR 09.24.05.03) governing certified public accountant (CPA) educational requirements and reflects industry and professional standards across three primary pathways: [corporate](#), [government](#), and [public](#) accounting. Coursework includes core accounting subjects such as financial and managerial accounting and accounting information systems; specialized accounting electives including cost, tax, audit, and analytics; foundational business courses in economics, statistics, business law, and ethics; and required General Education competencies. This degree is not intended as a transfer pathway or preparation for traditional public accounting careers; students seeking those options are better served by Montgomery College's business associate of arts. Credits earned in the existing accounting certificate (HEGIS 5002.01, CIP 52.0302) apply directly toward completion of the associate of applied science.

The proposed accounting associate of applied science directly advances Montgomery College's mission to empower students to discover their passions and unlock their potential to transform lives, enrich the community, and change the world. By providing accessible, career-focused education aligned with regional workforce needs, the program equips students with practical skills, professional competencies, and meaningful pathways to economic mobility. Through hands-on learning and industry-aligned preparation, the degree supports students in achieving personal and professional success while strengthening the local and regional workforce.

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

Montgomery College's 2023-2028 [Strategic Plan](#) establishes institutional goals that guide the College's future direction and define measurable outcomes for success. Every academic program aligns with one or more of these goals. The accounting associate of applied science supports the College's strategic priorities in the following ways:

Goal 1: Enhance connections between Montgomery College and our community.

- Faculty connect students with the local community through experiential learning activities and ongoing professional engagement.
- Local and regional professional organizations are invited to engage with students, providing insight, mentorship, and career development opportunities.
- The curriculum emphasizes experiential learning, opportunities for community involvement, and active networking activities.
- Within one year of program implementation, Montgomery College will collaborate with Montgomery County Public Schools to offer the program to high school students through the College's [Early College](#) and [Dual Enrollment](#) pathways.

Goal 2: Cultivate a sense of belonging for everyone at Montgomery College.

- Faculty leverage innovative teaching and delivery models to ensure equitable access and success for all students.
- Select courses utilize open educational resources that reduce the cost for students.
- Academic advising and career planning are embedded throughout the curriculum to support student success.
- Faculty regularly share their professional experiences and engage students in career exploration activities that help students envision a career in accounting and related fields.

Goal 3: Enhance educational and organizational effectiveness.

- The program supports an effective learning environment for all students through individualized advising, active learning strategies, and opportunities to collaborate with community partners on real-world projects, internships, and applied experiences.
- The curriculum fosters meaningful, high-impact learning through hands-on experiences, the use of industry-relevant software, and a focus on data analytics, informed decision-making, and applied problem-solving in practical, real-world contexts.

Goal 4: Increase economic impact for our students and community.

- The program's flexible structure allows students to tailor their studies to their career interest in corporate, government, or public accounting.
- Program learning outcomes were created by collaborating with academic and industry partners to identify and align relevant skills with employer needs.
- Career readiness competencies are incorporated across coursework and co-curricular activities.

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 associate of applied science will be implemented using existing institutional resources within the Business and Hospitality Management Department, as the required courses are already offered as part of the accounting certificate. The program will be supported by four full-time faculty, five part-time faculty, and one administrative staff, which is sufficient to meet instructional and operational needs in the first year of implementation. As demand increases in year two and beyond, the discipline anticipates the tentative addition of one full-time faculty and two part-time faculty members.

The department's operating budget includes funding for technical support and online accounting software subscriptions, including the Applied Business Learning Suite (ABLS). The ABLS provides students with access to industry-standard tools such as QuickBooks, enterprise resource planning (ERP) software, Tableau, and Power BI, all of which support the program's curriculum. The estimated cost is \$8,000 annually, with a projected 5 percent increase each year through year 5, for a total cost of \$39,000. Detailed budget information is provided in Section L.2. No additional resources or faculty are needed in the first year of the program.

4. Provide a description of the institution's commitment to:

a) ongoing administrative, financial, and technical support of the proposed program

This academic proposal is moving forward with the full endorsement of the department chair, dean, and vice president, all of whom are well-acquainted with the developed program. It also has unequivocal support of the offices of the Senior Vice President for Academic Affairs and College Provost, the Montgomery College President, and the Board of Trustees.

Montgomery College is committed to excellence and innovation, and the administration promotes cutting-edge, high-demand programs. The College actively collaborates with business and industry leaders, as well as WorkSource Montgomery, and uses Lightcast data to assess Montgomery County's workforce needs and the economic impact on Montgomery College students. Based on this thorough needs assessment, the accounting associate of applied science is a key component of Montgomery College's strategic plan, and the College's current and projected operational budgets include comprehensive funding for the administrative, financial, and technical support necessary for the new program.

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

Montgomery College is dedicated to ensuring all students have the opportunity to complete their chosen programs of study. Students may choose to graduate by fulfilling the curriculum requirements outlined in any catalog active during their enrollment, as long as they graduate within seven years of the catalog's publication. In cases where courses and programs are discontinued, Montgomery College and the respective academic departments are committed to assisting affected students in selecting suitable alternative courses and programs to facilitate their timely completion.

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 need for an applied accounting program in Montgomery County is significant. While eight community colleges in Maryland offer an accounting associate of applied science and two offer an accounting associate of arts, Montgomery College currently does not provide a 60-credit accounting degree to serve Montgomery County residents. Establishing this program would offer local students access to an affordable, in-county pathway that prepares them for immediate entry into the workforce and supports the region's economic needs.

Montgomery County and Montgomery College serve highly diverse populations in terms of ethnicity, background, and socioeconomic status. Many prospective students seeking timely entry into entry-level or mid-level accounting roles—particularly in corporate or government settings—benefit from a more accessible and career-focused pathway. An accounting associate of applied science provides a practical and attainable alternative to a four-year accounting degree, which is often oriented toward public accounting and may present financial or academic barriers for some students.

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

The accounting associate of applied science aligns closely with the Maryland Higher Education Commission's strategic priorities of access, student success, and innovation. The program supports the State Plan in the following ways:

- **Goal 1 – Access:** The introduction of a two-year accounting degree expands equitable access to affordable, high-quality postsecondary education for Montgomery County residents. This program addresses a current gap at Montgomery College by offering a

comprehensive accounting credential that is open-admission and accessible to a diverse student population, consistent with the College's mission to broaden educational opportunity.

- **Goal 2 – Success:** The program promotes student achievement through intentional academic and career support structures, including individualized advising, applied learning experiences, and engagement in a strong professional community. Students benefit from participation in the College's accounting and finance networking group, which fosters mentorship, peer collaboration, and connections with industry professionals.
- **Goal 3 – Innovation:** The curriculum emphasizes emerging trends and innovations within the accounting profession. Students are introduced to contemporary practices and technologies—such as data analytics, artificial intelligence, cybersecurity, risk and fraud management, and sustainable business and accounting practices—through experiential learning, applied coursework, and interaction with industry experts and community partners. These elements ensure graduates are well prepared for the evolving demands of the workforce.

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 proposed accounting associate of applied science will serve both traditional-age students entering college for the first time and adult learners wanting to enhance or formalize their accounting and business skills. Graduates will be well prepared for a range of entry-level accounting roles, including accounting clerk, full-charge bookkeeper, accounts payable/accounts receivable or payroll technician, general ledger accountant, or tax preparer. These positions offer sustainable wages, opportunities for career advancement, and strong alignment with regional workforce needs.

The program also supports individuals with prior professional experience wanting to advance into mid-level roles or formalize their existing knowledge. Graduates may pursue employment in corporate, non-profit, or government agencies, as well as in small businesses and accounting firms. The curriculum equips students with the practical skills needed to analyze financial information, support accounting operations, and contribute effectively to organizational decision-making.

In addition to preparing students for employment, the program supports entrepreneurial goals by providing foundational accounting knowledge applicable to small business ownership and family-run enterprises. Graduates will be prepared for the above entry-level positions with opportunities to progress into mid-level roles—including staff accountant, accounting specialist, payroll administrator, accounting manager, or tax preparer—based on prior experience and continued professional development. Through program electives and applied learning experiences, students can further develop specialized skills in areas such as taxation, business analytics, and financial reporting, positioning them for long-term career advancement.

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

The proposed degree is intended to help address the persistent shortage of accountants across all sectors, including corporate, government, and public accounting. As noted in the March 2025 Forbes article, "[Mind the Gap: Addressing The Finance And Accounting Talent Gap In 2025](#)", the accounting and finance talent gap has been ongoing and shows no signs of abatement. A 2024 survey cited in the article found that 83 percent of financial leaders reported experiencing a talent shortage, a sharp increase from 70 percent in 2022.

Contributing to this shortfall, the United States has lost 340,000 accountants in recent years due to retirement, declining college enrollments, and concerns related to technological change ([The Business Journals, 2025](#)). Montgomery College accounting faculty are committed to preparing qualified accounting professionals for employment across all sectors, both locally and nationally. The proposed degree is a critical step in meeting current workforce demand and supporting regional and national economic needs.

Local employer feedback through advisory boards has indicated a sustained demand for accounting technicians, payroll specialists, and junior accountants, particularly in the Baltimore-Washington corridor.

When examining job demand for entry-level accounting positions for 2024-2034, the sources below report the following according to two major occupation categories established by the BLS: (1) accounting and auditing, and (2) bookkeeping, accounting, and auditing (entry-level).

Accounting and Auditing

The BLS classifies accountants and auditors as professionals who examine, analyze, and interpret accounting records to prepare financial statements, provide business advice, install or advise on accounting systems that record costs or other financial and budgetary data, and audit and evaluate financial statements prepared by others.

Nationally: The [BLS](#) cites a five percent growth rate, faster than average for all occupations, and an average of 124,200 annual jobs a year.

Maryland: [O*Net](#) shows has a positive job outlook in Maryland for accountants with an eight percent growth through 2032, for a total of 30,540 jobs, or 2,460 annual jobs.

Locally: While BLS projections are not published for every region, real-time job boards such as Glassdoor, Indeed, ZipRecruiter and LinkedIn show approximately 9,000 active job listings in the DC-Maryland-Virginia area, including many entry-level positions.

Bookkeeping, Accounting, and Auditing (Entry-Level)

The BLS classifies bookkeeping, accounting, and auditing clerks as professionals who compute and record data to help organizations keep complete and accurate financial records.

Nationally: The [BLS](#) reports an average of 170,000 annual openings each year through 2034.

Maryland: [O*NET](#) also designates the outlook as “Bright”, with 23,920 projected positions and 2,740 annual openings.

Locally: While BLS projections are not available, real-time job boards such as Glassdoor, Indeed, ZipRecruiter and LinkedIn show approximately 500 active bookkeeping job listings across the Washington, DC-Maryland-Virginia area.

Maryland’s higher annual job projections for entry-level positions compared with accounting and audit roles (2,740 vs. 2,460) indicate continued demand for entry-level positions in the state (retrieved 12/12/2025).

Over 100 entry-level accounting jobs within 35 miles of Montgomery County that accept an associate’s degree in accounting are posted on [Indeed.com](#) (retrieved July 27, 2025). Jobs vary based on industry and experience level. Positions included:

Position	Salary Range
Staff Accountant	\$50,000 - \$85,000
Accounts Receivable Specialist	\$45,000 - \$80,000
Accounts Payable Specialist	\$50,000 - \$85,000

Position	Salary Range
Payroll Specialist	\$60,000 - \$75,000
Bookkeeper/Accounting Coordinator	\$35,000 - \$65,000
Budget Analyst	\$60,000 - \$90,000
Tax Preparer	\$45,000 - \$65,000

The accounting associate of applied science provides an immediate and accessible route to a family-sustaining wage by helping students develop accounting skills for various entry-level roles and a solid foundation to meet their career goals. Indeed.com reports the average annual salary for a bookkeeper in Rockville is \$60,000 to \$61,000 (\$28.84-\$29.32 per hour), with areas like Gaithersburg and Bethesda offering higher annual wages from \$62,400 to \$66,560 (\$30-\$32 per hour). The [Living Wage Calculator](#) for Montgomery County, Maryland provides information on the hourly earnings required to support an adult and/or a family while working full-time (2080 hours per year). When compared with Indeed.com wage data, a single adult working in bookkeeping can generally support themselves in Montgomery County without dependents. Supporting one child, however, requires a second household income at a comparable wage level. Overall, the accounting associate of applied science offers a viable pathway to a family-sustaining wage for some individuals, contributes meaningfully to a household income for others with dependents, and it sets a foundation for career advancement and long-term economic sustainability.

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 five years.

- A 2023 poll reported that, in addition to core competencies gained in a traditional accounting curricula, 99 percent of firms cited data analysis and financial software skills as valuable for new hires ([AICPA](#), retrieved July 7, 2025).
- Discussions conducted in spring 2025 by Montgomery College’s campuswide accounting coordinator with local accounting firms, businesses, and educators indicated a strong willingness to consider hiring graduates with an associate degree in accounting, particularly as the national shortage of accountants continues. ([CPA Journal](#), March 2025).
- Testimony presented in 2023 to the Maryland General Assembly by Tom Hood, CPA—[AICPA](#) Executive Vice President and former president of the [Maryland Association of CPAs](#)—titled, “[The Case for Accounting and Finance as a ‘High-Demand Occupation’](#)” (retrieved July 27, 2028), highlighted the urgent need for educated and qualified accounting professionals, citing the following factors:
 - The ongoing shortage of qualified professionals threatens U.S. businesses’ ability to meet regulatory and financial reporting requirements, which are essential to maintaining investor confidence.
 - Seventy-four percent of accounting firms reported difficulty filling open positions, including entry-level roles, due to the talent shortage.
 - Recommendations from the U.S. Department of Labor and the AICPA, including those related to the Registered Apprenticeship for Finance Business Partner, emphasize expanding the accounting talent pipeline through new two-year pathways that prioritize technical instruction and applied, hands-on training.

While the proposed accounting program is not an apprenticeship, its emphasis on practical and applied learning aligns closely with these workforce recommendations. The associate of applied

science is designed to reach students earlier—including Montgomery College Early College students—and supports the AICPA’s goals, as articulated by Tom Hood, to broaden access to the profession. This approach creates opportunities for underrepresented groups and contributes to a more diverse, inclusive, and skilled accounting workforce equipped to meet the demands of the modern economy.

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

Projected enrollment and graduation figures for the accounting associate of applied science are presented in the table below. These projections are based on data obtained from [College Factual](#) (retrieved July 7, 2025). During the 2021–2022 academic year, enrollment across five Maryland community colleges offering either an accounting associate of arts or an accounting associate of applied science totaled 1,311 students. In the 2022–2023 academic year, College Factual reported six of the state’s eight community colleges offering accounting associate degrees collectively awarded 162 degrees, averaging approximately 27 graduates per institution.

Based on these data, the proposed program anticipates an initial cohort of approximately 100 students, with enrollment increasing by at least 50 students annually and reaching steady enrollment of approximately 250 students by Year 5. Time to degree completion may vary depending on transferred credits, pre-requisite coursework, and students’ course loads each semester.

	Year 1	Year 2	Year 3	Year 4	Year 5
Projected Graduates	0	40	60	80	100

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.

Numerous two-year accounting programs exist in the state of Maryland:

- Baltimore City Community College has an [accounting associate of applied science](#) that provides students with work ready, employable skills preparing them for future employment.
- Cecil Community College offers an [accounting associate of applied science](#) designed to prepare students for initial employment and career advancement in the field of accounting in small, medium, and large-sized businesses.
- Chesapeake College [accounting associate of applied science](#) provides students with educational opportunities to acquire accounting knowledge, skills and practice to prepare for success in private, public or governmental accounting environments and for continued learning in accounting or related disciplines.
- College of Southern Maryland offers an [accounting associate of applied science](#) that prepares students to seek entry-level positions as junior or paraprofessional accountants in business, industry, government, or public accounting firms.
- Community College of Baltimore Country has an [accounting associate of applied science](#) that provides basic accounting knowledge to students planning to enter the profession at a junior level in business and/or government.
- Community College of Baltimore County also offers an [accounting associate of arts](#) designed for students intending to transfer to institutions that offer a four-year program in accounting.
- Frederick Community College offers an [accounting associate of applied science](#) designed to prepare students for immediate employment in the accounting field in an entry-level professional position.

- Hagerstown Community College [accounting and business associate of applied science](#) program provides students with a basic foundation in general education, as well as the vocational competencies necessary for entry-level employment in various fields of business and government.
- Harford Community College offers an [accounting associate of applied science](#) designed to prepare students to perform accounting activities for corporations, governmental agencies, nonprofit organizations or individuals.
- Harford Community College also offers an [accounting associate of science](#) designed for students who wish to transfer to earn a baccalaureate degree in accounting.
- Howard Community College has an [accounting associate of arts](#) designed for students planning to transfer to a four-year institution to complete a bachelor's degree in accounting.
- Prince George's Community College has an [accounting professional associate of applied science](#) that prepares students for employment in entry-level accounting positions, such as accounting assistant, accounting clerk, or accounting technician.

Montgomery College's program is distinguished by the following features:

- An applied, career-focused approach that emphasizes how accounting principles are used in professional practice;
- Integration of emerging and in-demand topics such as cybersecurity, risk management, data analytics, and artificial intelligence;
- Flexible and accessible online course options;
- Strong partnerships with local schools, businesses, and community organizations; and
- Department-led activities that promote professional development, networking, and career readiness.

The proposed program does not represent unnecessary duplication but rather a strategic response to documented workforce needs. It is designed specifically to serve Montgomery County residents by expanding access to high-quality, career-oriented accounting education aligned with regional labor market demands.

2. Provide justification for the proposed program.

Montgomery College previously offered an accounting associate of applied science before discontinuing the program in 2015 due to declining enrollment driven by shifts in the entry-level accounting job market. Re-establishing a modernized version of the program allows Montgomery County students to access an affordable and flexible pathway into the accounting field.

The degree is designed to address the growing demand for an applied associate-level credential in accounting at Montgomery College. The College's existing accounting certificate serves students who already hold a bachelor's degree in accounting or another discipline and are seeking to expand or enhance their accounting knowledge. That certificate emphasizes accounting theory and supports students preparing for the CPA examination or meeting licensure requirements.

The accounting associate of applied science, in contrast, will provide a practical, career-focused pathway for students pursuing accounting opportunities outside of public accounting, preparing them for immediate employment. Graduates will be equipped for roles in corporate, nonprofit, and government sectors that do not require CPA certification. At a time when accounting graduations are declining ([Journal of Accountancy](#), Declining Enrollments and Degree Completions, 2024), employers in these sectors are actively seeking individuals with practical skills who can quickly assume entry- and mid-level positions.

E. Relevance to Historically Black Institutions (HBIs)

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

The proposed program is not expected to negatively affect Maryland's Historically Black Institutions (HBIs). Although designed as a terminal, career-focused degree, Montgomery College remains committed to collaborating with HBIs that offer related bachelor's programs. The College will continue to pursue articulation agreements to facilitate transfer opportunities for students who wish to further their education beyond the associate degree.

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 is not expected to compromise the uniqueness or institutional identities of Maryland's Historically Black Institutions (HBIs). While the degree provides a career-focused, terminal pathway in accounting, Montgomery College respects and acknowledges the distinctive missions of HBIs. The College remains committed to collaboration through potential articulation agreements, ensuring that students who wish to pursue further education can do so in ways that complement the programs and missions of HBIs without diminishing their institutional focus or academic offerings.

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 describe the faculty who will oversee the program.

Montgomery College would like to expand access for Montgomery County residents by offering an applied associate degree that responds directly to the growing demand for workforce-ready accounting professionals. While several Maryland community colleges in other counties offer a two-year accounting degree, the absence of such a program within Montgomery County limits local access and may increase educational costs for residents who must enroll elsewhere. Establishing this program locally will better serve both county residents and employers by providing a convenient, affordable pathway to accounting careers. Credits from the existing accounting certificate may be applied to the degree.

The program will be supported by four dedicated full-time faculty members and five part-time faculty, with additional experienced adjunct instructors as needed. General Education courses will be taught by qualified faculty in each respective area. Many faculty members hold Certified Public Accountant (CPA) licensure, Certified Management Accountant (CMA) certification, and/or advanced degrees in accounting, finance, taxation, or law, ensuring strong academic preparation and current professional expertise. All accounting faculty bring substantial professional experience across the three primary accounting sectors: public, corporate, and government/non-profit. Oversight of the program will be provided by the department chairs and dean to ensure academic quality and alignment with workforce needs.

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

Following are the program outcomes and the courses supporting those outcomes. Upon completion of this program, a student will be able to:

Learning Outcomes	Principal Courses
Analyze and record basic financial transactions and identify their impact on the financial statements.	ACCT 221 , ACCT 222 , ACCT 225 , ACCT 231 , ACCT 232
Prepare and interpret the income statement, statement of retained earnings, balance sheet, and statement of cash flows.	ACCT 221 , ACCT 222 , ACCT 231
Employ various software applications in accounting work.	ACCT 223, ACCT 235 , ACCT 245
Apply ethical principles in accounting and financial decision-making.	ACCT 228
Analyze and visualize accounting and financial data to facilitate business decision making.	ACCT 223, ACCT 235 , ACCT 239 , ACCT 245
Communicate accounting information effectively, both verbally and in writing, to various stakeholders.	ENGL 101/ENGL 102 , COMM 108/COMM 112

3. Explain how the institution will:

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

Program learning outcomes will be assessed through a combination of examinations, writing assignments, and applied projects in the program's required courses ([ACCT 221](#), [ACCT 222](#), [ACCT 231](#), [ACCT 245](#)). In addition, course administrators will monitor course evaluations, retention rates, and graduation outcomes. Student and employer satisfaction will be collected through surveys, providing direct feedback on program effectiveness. Continuous improvement will be guided by regular curriculum reviews and input from the program advisory committee.

b) document student achievement of learning outcomes in the program

Montgomery College employs comprehensive, multifaceted assessment processes across all disciplines. The [Office of Assessment](#) supports the College's mission and vision by providing leadership and guidance in assessment and evaluation to departments and program coordinators. Program-level assessment for the accounting associate of applied science will be conducted every three years. In addition, every five years, a comprehensive review will evaluate the alignment and relevance of the program curriculum with the College's strategic goals, as well as its effectiveness in achieving student learning outcomes and supporting institutional priorities.

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

Program Title: Accounting Associate of Applied Science

This curriculum is designed to prepare students for employment in accounting. It provides students with the practical skills needed for entry-level accounting positions, such as accounting assistant, clerk, or technician, and prepares them for roles in small, medium, or large businesses, non-profits, or government agencies. It also provides business owners and entrepreneurs with a foundation in accounting to run their own businesses. Completion of all program requirements leads to the award of an Associate of Applied science (A.A.S.) in Accounting. This program of study is not intended for transfer, but for immediate entry into the workforce.

Students interested in transfer to four-year baccalaureate degree in accounting should enroll in the [Business Associate of Arts](#).

For students who have previously earned a baccalaureate degree, the accounting courses included in the accounting associate of applied science and in the [Accounting Certificate](#) fulfill many of the course requirements needed to sit for the Certified Public Accountant (CPA) Examination in Maryland and work in public accounting. Requirements to sit for the CPA Examination vary by state. Students holding a bachelor's degree should consult with an advisor to select the degree program that will help them achieve their personal and academic goals.

Course	Title	Credits
Semester One		
ENGL 101	Introduction to College Writing *	3
MATH 117	Elements of Statistics (MATF)	3
BSAD 101 or MGMT 101	Introduction to Business or Principles of Management	3
ACCT 221	Accounting I	4
ARTD or HUMD	Art or Humanities Distribution (ARTD or HUMD)	3
Semester Two		
ENGE	English Foundation (ENGF)	3
COMM 108 or COMM 112	Foundations of Human Communication (GEEL) or Business and Professional Speech Communication (GEEL)	3
ECON 105 or ECON 201 or ECON 202	Basic Economics (BSSD) or Principles of Economics I (BSSD) or Principles of Economics II (BSSD)	3
ACCT 222	Accounting II	4
ACCT 223	Computer Applications for Accounting	3
Semester Three		
MGMT 201	Business Law	3
ACCT 231	Intermediate Accounting I	4
ACCT 245	Accounting Information Systems	4
Elective	Program Elective †	3
Semester Four		
NSLD	Natural Sciences Distribution with Lab (NSLD)	4
GEEL	General Education Elective (GEEL)	3
Elective	Program Elective †	4
Elective	Program Elective †	3
Total Credits		60

* [ENGL 101/ENGL 011](#), if needed for [ENGL 102/ENGL 103](#), or 3-credit elective.

† Consult with an advisor to choose program electives based on program pathway.

Public Accounting Pathway

Select a minimum of 11 credits. More courses may be needed for CPA Exam eligibility. Maryland requirements are accessible through the [Maryland CPA Exam site](#).

- [ACCT 225](#) - Governmental and Nonprofit Accounting, 3 semester hours
- [ACCT 228](#) - Ethics and Professionalism in Accounting, 3 semester hours
- [ACCT 232](#) - Intermediate Accounting II, 4 semester hours
- [ACCT 237](#) - Federal Income Taxation I, 4 semester hours
- [ACCT 240](#) - Auditing Theory and Practice, 4 semester hours

- [ACCT 247](#) - Federal Income Taxation II, 4 semester hours
- [BSAN 101](#) - Introduction to Business Analytics, 3 semester hours

Corporate Accounting (For/Non-profit and Government Agency)

Select a minimum of 11 credits. Choose [ACCT 225](#) for non-profit or governmental agency career paths. Choose [ACCT 232](#) for profit path.

- [ACCT 225](#) - Governmental and Nonprofit Accounting, 3 semester hours or
- [ACCT 228](#) - Ethics and Professionalism in Accounting, 3 semester hours
- [ACCT 232](#) - Intermediate Accounting II, 4 semester hours
- [ACCT 235](#) - Cost Accounting and Analytics, 3 semester hours
- [ACCT 239](#) - Business Finance, 3 semester hours
- [ACCT 240](#) - Auditing Theory and Practice, 4 semester hours
- [BSAN 101](#) - Introduction to Business Analytics, 3 semester hours

Government Regulatory

Select a minimum of 11 credits. Check the academic requirements for specific agencies.

- [ACCT 225](#) - Governmental and Nonprofit Accounting, 3 semester hours
- [ACCT 228](#) - Ethics and Professionalism in Accounting, 3 semester hours
- [ACCT 237](#) - Federal Income Taxation I, 4 semester hours
- [ACCT 239](#) - Business Finance, 3 semester hours
- [ACCT 240](#) - Auditing Theory and Practice, 4 semester hours
- [ACCT 247](#) - Federal Income Taxation II, 4 semester hours
- [BSAN 101](#) - Introduction to Business Analytics, 3 semester hours

List of Courses with Title, Semester Credit Hours, and Course Descriptions:

[ACCT 221 - Accounting I](#) 4 semester hours

An introduction to the principles and procedures related to accounting theory and practice from the perspective of users of financial information. Topics include the accounting cycle, the preparation and analysis of financial statements, and accounting information.

PREREQUISITE(S): Two units of high school mathematics or appropriate score on the College's assessment test. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Four hours each week.

[ACCT 222 - Accounting II](#) 4 semester hours

The study and analysis of managerial accounting. Topics include cost accumulation, evaluation, and analysis for decision making, as well as coverage of the statement of cash flows and financial statement analysis. PREREQUISITE(S): [ACCT 221](#). Four hours each week.

[ACCT 223 - Computer Applications for Accounting](#) 3 semester hours (new course)

A hands-on experience with applications widely used in accounting practice. Students use computer spreadsheets and industry specific accounting and analytics software to develop work-ready skills. Assignments link accounting theory to practice. PREREQUISITE(S): Two units of high school mathematics or appropriate score on the College's assessment test.

Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). COREQUISITE: [ACCT 221](#). Three hours each week.

[ACCT 231 - Intermediate Accounting I](#) 4 semester hours

An overview of the financial accounting process with an in-depth study of cash, receivables, inventory costing, property, plant and equipment, intangible assets, and current liabilities. The course also includes an introduction to financial accounting research analysis.

PREREQUISITE(S): [ACCT 222](#). Four hours each week.

ACCT 245 - Accounting Information Systems 3 semester hours

Concepts and techniques of analyzing, designing, and implementing accounting information systems. Evaluation of computer- and non-computer-based information systems and software for organizations of various kinds. PREREQUISITE(S): [ACCT 222](#) or consent of department. Three hours each week.

BSAD 101 - Introduction to Business 3 semester hours

An introductory course designed to survey the field of business and its environment in order to give the student a broad overview of the principles, practices, institutions, and functions of business. PRE- or COREQUISITE(S): A minimum grade of C or better in [ELAI 990](#) or appropriate score on the English assessment test. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Three hours each week.

COMM 108 - Foundations of Human Communication 3 semester hours

A survey course that covers communication theory and develops communication skills for personal and professional relationships in interpersonal, group, and public settings. Course content includes practice in the application of the principles of listening, verbal and nonverbal communication, group dynamics, and public speaking. Assessment Level(s): [ENGL 101/ENGL 011](#). Three hours each week.

COMM 112 - Business and Professional Speech Communications 3 semester hours

A study of communication theory as applied to business and organizational environments. Emphasis on development of effective communication skills for professional situations including team building, interviewing, public speaking, and accommodating diverse perspectives. Assessment Level(s): [ENGL 101/ENGL 011](#). Three hours each week.

ECON 105 - Basic Economics 3 semester hours

Economics is the study of how individuals and societies use limited resources to achieve their goals. Economics can help students understand human behavior and make better decisions throughout their lives. This course is a one-semester introduction to macroeconomics and microeconomics for non-business and non-economics majors. A broad range of basic economic concepts will be covered. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Three hours each week.

ECON 201 - Principles of Economics I 3 semester hours

Covers macroeconomics - the study of the economy as a whole. Macroeconomics can help students make personal and business decisions and assess public policy issues throughout their lives. Topics include: supply and demand, national income and product, unemployment, inflation, aggregate supply and demand, economic growth and development, money and banking, monetary and fiscal policy, international trade, and economic systems. PREREQUISITE(S): High school algebra or its equivalent or consent of department. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Three hours each week.

ECON 202 - Principles of Economics II 3 semester hours

Covers microeconomics- the study of how individuals, businesses, and governments make choices about limited resources to achieve their goals. Microeconomics can help students make personal and business decisions and assess public policy issues throughout their lives. Topics include supply and demand, elasticity, government controls, market failure, production, business costs, profit maximization, and market structures. PREREQUISITE(S): High school algebra or its equivalent or consent of department. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Three hours each week.

[ENGL 101 - Introduction to College Writing](#) 3 semester hours

An introduction to college writing. The first of two sequential freshman composition courses, this course emphasizes the process of critical thinking, reading, and writing. Student writing progresses from a personal to an academic perspective. Students write for different audiences and purposes using a variety of rhetorical strategies. Students will strengthen grammar skills, including usage, mechanics, and punctuation. Students write in response to reading and are introduced to standard documentation procedures. Students are required to submit a final portfolio that meets department requirements.

PREREQUISITE(S): Placement through assessment testing; or concurrent enrollment in [ENGL 011](#); or completion of [IERW 002](#) with a grade of A; or completion of AELW 940/[ELAI 990](#) with a grade of C or better; or consent of the department. Three hours each week.

[MATH 117 - Elements of Statistics](#) 3 semester hours

An introductory non-calculus statistics course to serve a variety of students who need a working knowledge of statistics. Descriptive analysis and treatment of data, probability and probability distributions, statistical inferences, linear regression and correlations, chi-square, and some nonparametric statistics. Preexisting statistical computer programs may be used for some applications. PRE- or COREQUISITE(S): Appropriate score on mathematics assessment test, a grade of C or better in [MATH 050](#) or [MATH 092](#), or concurrent enrollment in [MATH 017](#), or consent of department. Assessment Level(s): [ENGL 101/ENGL 011](#) or [ELAI 990](#). Three hours each week.

[MGMT 101 - Principles of Management](#) 3 semester hours

Overview of the management movement, including development of management theory; survey of the organizational structure and basic managerial functions within organizations; the integration of the functions of management and application of decision making and leadership to general managerial situations. Includes the relationship of the internal and external environment to the organization. Assessment Level(s): [ENGL 101/ENGL 011](#). Three hours each week.

[MGMT 201 - Business Law](#) 3 semester hours

Examination of the foundations of the U.S. legal system, focusing on those aspects of legal liability that might impose the greatest monetary penalties and damages on the commercial enterprise. Topics covered include the law of torts, product liability, accountants' liability, business crimes, contracts, agency, and public policy issues dealing with ethics and international law. PREREQUISITE(S): [ENGL 101/ENGL 011](#) or consent of department. Three hours each week.

Program Electives

[ACCT 225 - Governmental and Nonprofit Accounting](#) 3 semester hours

General principles of fund accounting for municipal, governmental, and nonprofit institutions. The course will emphasize fund principles, budgetary controls, and financial reporting statements. PREREQUISITE(S): [ACCT 222](#). Three hours each week.

[ACCT 228 - Ethics and Professionalism in Accounting](#) 3 semester hours

Provides an examination of the major ethical issues encountered by accountants in the business environment. The AICPA Code of Professional Conduct and the reasoning, philosophy, and application of that code are examined. PREREQUISITE(S): [ACCT 221](#) or consent of department. Three hours each week.

[ACCT 232 - Intermediate Accounting II](#) 4 semester hours

Major topics include accounting for long-term liabilities, stockholders equity, earnings per share, investments, accounting for income taxes, pensions, leases, and statement of cash flows. The course also includes financial accounting research analysis. PREREQUISITE(S): [ACCT 231](#). Four hours each week.

ACCT 235 - Cost Accounting and Analysis 3 semester hours

The study and analysis of cost accumulation and product costing procedures for both job order and process costing systems, absorption versus variable costing in manufacturing, activity-based costing, standard costing and performance, and relevant costs for decision making. Accounting for capital budgeting decisions and ethical challenges in managerial accounting are also covered. PREREQUISITE(S): [ACCT 222](#). Three hours each week.

ACCT 237 - Federal Income Taxation I 4 semester hours

A critical examination, analysis, and application of the tax law for individuals. Interrelated subjects include income inclusions and exclusions, property transactions, nontaxable exchanges, capital asset transactions, general deductions and losses, business expenses, depreciation and amortization, and passive activities. Attention is given to tax procedures, accounting and inventory methods, retirement planning, exemptions, credits, filing status, and the alternative minimum tax. Students also engage in both electronic research and return preparation. PREREQUISITE(S): [ACCT 221](#) or consent of department. Four hours each week.

ACCT 239 - Business Finance 3 semester hours

The study and analysis of the theories and applications that the financial manager uses in making decisions. Emphasis is placed on financial analysis, economic value added, cash flow analysis, profit planning, risk and return, security valuation, and capital budgeting analysis. Capital markets, working capital policy, current asset and liability management, financial structure, dividend policy, and internal financing are to be addressed. PREREQUISITE(S): [ACCT 221](#). Three hours each week.

ACCT 240 - Auditing Theory and Practice 4 semester hours

The study and analysis of fundamental components of auditing theory and risk, including inherent risk, control risk, and detection risk. Emphasis is placed on internal control procedures, risk assessment and examination of accounts. Additionally, the role of regulatory organizations and professional standards such as Generally Accepted Auditing Standards and Standards of the Public Company Accounting Oversight Board are discussed. PREREQUISITE(S): [ACCT 231](#) or consent of department. Four hours each week.

ACCT 247 - Federal Income Taxation II 4 semester hours

A critical examination, analysis, and application of the tax law for Subchapter C and S corporations, limited liability companies, partnerships, estates, and trusts. Attention is given to taxation of gifts, exclusions, net operating losses, determination of shareholder and partner basis, consolidated entities, book and income tax reconciliation, owner contributions and distributions, and beneficiary share of income. Students also engage in both electronic research and return preparation practica. PREREQUISITE(S): [ACCT 237](#). Four hours each week.

BSAN 101 - Introduction to Business Analytics 3 semester hours

An introduction to business analytics and the use of data for decision making in business functions. Course topics focus on understanding various business functions such as sales, customer service, marketing, or IT, and applying essential skills and tools to measure and improve operational outcomes. Students use Microsoft Excel in practical business scenarios to summarize, visualize, and analyze data. Other data analytics software is also introduced. PREREQUISITE(S): A minimum grade of C or better in [ELAI 990](#) or appropriate score on the English assessment test. Assessment Level(s): [ENGL 101/ENGL 011](#), [MATH 050](#). Three hours each week.

5. Discuss how General Education requirements will be met, if applicable.

Montgomery College’s associate of applied science programs require 20-22 General Education credits. The accounting associate of applied science meets these institutional requirements as shown in the table below with a total of 22 General Education credits.

General Education Designators:

- [ENGF](#) - English Foundation
- [MATF](#) - Mathematics Foundation
- [ARTD](#) - Arts Distribution
- [HUMD](#) - Humanities Distribution
- [BSSD](#) - Behavioral and Social Sciences Distribution
- [NSLD](#) - Natural Sciences with Laboratory Distribution
- [GEEL](#) - General Education Elective

Accounting Associate of Applied Science				
General Education Requirement	COMAR Credits	MC Credits	Accounting Credits	Course
English Foundation (ENGF)	3	3	3	Elective
Mathematics Foundation (MATF)	3	3	3	MATH 117
Art or Humanities Distribution (ARTD or HUMD)	3	3	3	Elective
Behavioral and Social Sciences Distribution (BSSD)	3	3	3	ECON 105 or ECON 201 or ECON 202
Natural Sciences Distribution with Lab (NSLD)	3	4	4	Elective
General Education Electives (GEEL)	3	4-6	6	Elective and COMM 108 or COMM 112
Total	18	20-22	22	

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

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

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

There are no written contracts with other institutions or non-collegiate organizations for this program.

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

Montgomery College’s online catalog helps students quickly locate and save details about the current schedule of classes, courses, and programs. The catalog is dynamic, meaning a live document that reflects changes in real time. The online catalog is located on the official policies page of the College’s website at montgomerycollege.edu/catalog.

To determine program-specific information, students can view the program advising guide aligned with any program in the catalog. These guides directly link to the catalog, so they reflect real-time information. They are meant to supplement the advising process and should be used in conjunction with the Montgomery College catalog and other College resources. Upon approval, the accounting associate of applied science advising guide will be displayed on Montgomery College's online catalog.

Students may find general information such as availability of academic support services, financial aid resources, tuition rates, and payment policies by using the search function at montgomerycollege.edu.

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.

Upon Commission approval, the accounting associate of applied science will be published in the College catalog. The Office of the Senior Vice President for Academic Affairs oversees publication and maintenance of the online catalog.

Advertising and recruitment for the accounting associate of applied science will occur at College events such as new student orientation, major-specific fairs, guest speaker series, symposia, college recruitment fairs, and networking opportunities from outside agencies and organizations. The Office of Communications oversees publication of electronic and hard copy marketing materials.

H. Adequacy of Articulation (as outlined in [COMAR 13B.02.03.09](#))

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](#).

Although the proposed accounting associate of applied science is designed as a terminal, career-focused degree, Montgomery College will continue to pursue articulation agreements to facilitate transfer opportunities for students who wish to further their education beyond the associate degree.

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).

Montgomery College employs faculty who are both experienced educators and accomplished professionals in the fields of business and accounting. Faculty members actively engage in ongoing professional development and maintain strong community and industry partnerships that inform curriculum design and instructional practices. Additionally, the College's proximity to the Washington, D.C. metropolitan area enables the recruitment of practicing professionals who serve as adjunct faculty and guest speakers, enriching the academic experience with current industry perspectives.

The following table identifies the faculty who will teach courses within the program, excluding General Education courses. For each faculty member, the table includes the degree held, field of study, and academic rank. General Education courses will be delivered by qualified faculty with appropriate disciplinary expertise.

FULL-TIME FACULTY			
Name	Terminal Degree	Academic Title	Courses Taught
Brian Baick, CPA	<ul style="list-style-type: none"> ▪ M.Accy, George Washington University ▪ B.S. in Accounting University of Maryland 	Professor, MBI Faculty Coordinator	ACCT 221 , ACCT 222 , ACCT 225 , ACCT 228
Michael Gurevitz, CPA	<ul style="list-style-type: none"> ▪ J.D. and M.Accy, George Washington University ▪ B.A. in Accounting, Ohio State University 	Professor	ACCT 221 , ACCT 222 , ACCT 231 , ACCT 232
Jeffrey Hillard, CPA, CMA	<ul style="list-style-type: none"> ▪ D.M., University of Maryland Global Campus ▪ M.S. in Management, Purdue University ▪ B.S. in Business Management in Accounting, Indiana University of PA 	Professor	ACCT 221 , ACCT 222
Kathryn Klose, CPA	<ul style="list-style-type: none"> ▪ Ph.D. in Business Administration, University of Maryland ▪ M.S. in Accounting, University of Maryland Global Campus ▪ B.S. in Business Administration, Kutztown University 	Professor, Collegewide Accounting Coordinator	ACCT 221 , ACCT 222 , ACCT 223 , ACCT 231 , ACCT 232 , ACCT 245

PART-TIME FACULTY			
Name	Terminal Degree	Academic Title	Courses Taught
Richard Gottfried, CPA	<ul style="list-style-type: none"> ▪ M.S. in Taxation, Georgetown University ▪ B.S. in Accounting, Syracuse University 	Adjunct II	ACCT 221 , ACCT 222 , ACCT 235
William Gregg	<ul style="list-style-type: none"> ▪ J.D., Fordham University ▪ B.A., State University of New York Geneseo 	Adjunct I	ACCT 237 , ACCT 247
James Hodge, CPA, CFE, CGFM	<ul style="list-style-type: none"> ▪ M.B.A and B.A., University of Dayton 	Adjunct II	ACCT 240
Rujuta Panchal, CPA	<ul style="list-style-type: none"> ▪ M.S., University of Hertfordshire ▪ B.S., Gujarat University 	Adjunct I	ACCT 221 , ACCT 222
Moses Yomi, CPA, CGMA, CGFM	<ul style="list-style-type: none"> ▪ D.B.A., Liberty University ▪ M.A., Bowie State University ▪ B.S. in Accounting, Southeastern University 	Adjunct I	ACCT 221 , ACCT 222

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

Montgomery College provides sustained, evidence-based pedagogy training through its Center for Teaching and Learning (CTL), which serves as the College's centralized hub for faculty professional learning and instructional excellence. The CTL offers a comprehensive suite of in-person, virtual, and asynchronous development opportunities grounded in research-based best practices in teaching, learning, assessment, and inclusive course design. CTL programming emphasizes learner-centered pedagogy, Universal Design for Learning (UDL), accessible course design, and data-informed instructional decision-making to ensure instruction meets the needs of diverse student populations.

Faculty engagement in workshops, learning communities, consultations, and other professional development opportunities support continuous improvement across instructional modalities and career stages. In addition, the College's Educational Assistance Program (EAP) provides funding for graduate and doctoral coursework, professional certifications, and participation in pedagogical and disciplinary conferences. Together, this institutional support ensures faculty maintain current, evidence-based teaching practices that promote student success, with discipline-specific professional development addressed separately as appropriate.

Accounting faculty at Montgomery College maintain current expertise through ongoing professional development, including continuing education, conferences, and workshops offered by professional accounting organizations. Many faculty hold professional certifications such as CPA and CMA and complete the required continuing education to maintain licensure. These efforts ensure instruction reflects current industry practices, ethical standards, regulatory requirements, and workforce needs.

b) The learning management system

The CTL provides structured professional development focused on the effective instructional use of the College's learning management system, Blackboard Learn Ultra. CTL training integrates pedagogical best practices with technical proficiency, emphasizing course organization, instructional clarity, student engagement, assessment design, and accessibility to support high-quality instruction.

Faculty receive ongoing support through workshops, self-paced resources, and individualized instructional design consultations. Since 2020, all full- and part-time faculty have been trained in best practices for delivering instruction across face-to-face, synchronous remote, asynchronous online, and hybrid modalities, with guidance aligned to nationally recognized quality standards, including Quality Matters, to ensure instructional consistency and student success.

c) Evidenced-based best practices for distance education if distance education is offered.

Montgomery College offers fully online, synchronous remote, hybrid/blended, and HyFlex courses supported by a comprehensive faculty preparation framework led by the CTL. CTL's Online Teaching preparation program equips faculty with the pedagogical, technological, and course design competencies required to deliver high-quality distance education aligned with evidence-based best practices.

Through this structured, fully online training, faculty develop a complete course prototype and must demonstrate competency in nationally recognized Quality Matters essential standards prior to teaching distance education courses. Faculty receive individualized instructional design support to ensure alignment with best practices in accessibility, assessment, and student

engagement, and may complete additional preparation to teach Common Courses, which are institutionally developed, fully online, ready-to-teach courses that ensure consistency and quality across sections.

J. Adequacy of Library and Learning 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.

Montgomery College's various library resources are adequate to support the new accounting program. Students have ready access to current and relevant books, journals, periodicals, and other reference materials needed to support the curriculum. Montgomery College's business-related resources include:

- Access to databases like ProQuest, Business Source Complete, and O'Reilly Online Learning, a source for open educational resources.
- Accounting software and financial modeling tools are available in the Macklin Finance lab.
- Subscriptions to major accounting journals and industry magazines.

Additional resources include expanding online resources through the Applied Business Learning Suite (ABLS) hosted by the Business and Hospitality Department. The ABLS will provide students with access to specialized software such as QuickBooks, ERP Software, Tableau, and Power BI for use in the associate of applied science curriculum.

The Montgomery College library has three locations with comfortable facilities conducive to academic work. Library services are available 73 hours per week. The library supports the academic goals of the College's students and employees through group instruction sessions, personal research consultations, and online support. Available technology includes computers, printers, charging stations, high-speed scanners, laptops, tablets, One Button Studios for easy video creation, and collaborative workstations for group projects.

K. Adequacy of Facilities, Infrastructure, and 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.

Physical facilities and equipment are adequate to support the accounting program as Montgomery College currently offers courses in accounting for business majors and certificate students.

2. Provide assurance and any appropriate evidence that the institution will ensure students enrolled in and faculty teaching in distance education will have adequate access to:

- a) **An institutional electronic mailing system, and**
- b) **A learning management system that provides the necessary technological support for distance education**

Upon admission, each student at Montgomery College receives a College email account, which serves as the primary means of communication with various offices and departments. The College uses Blackboard Learn Ultra, a web-based learning management system, to facilitate course delivery and interaction. Additionally, Montgomery College enhances distance learning by providing access to online counseling, advising, library resources, tutoring, and other services, all of which can be accessed through the search function on the College's [webpage](#).

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

1. Reallocated Funds:

- Reallocated funds include faculty, administrator, and administrative staff salaries who will support the accounting associate of applied science.

2. Tuition and Fee Revenue:

- The credit hour rate is based on [2025-2026](#) tuition rates and includes both tuition and fees. The first credit hour is \$203 (\$134 plus minimum \$50 consolidated fee and other fees); the credit hour rate is \$179.80 for two or more hours. Credit hour rates for years 2–5 are based on an estimated 2.5 percent annual increase which may or may not take place.
- Full-time enrollment is equivalent to 30 credit hours for the academic year; part-time enrollment is equivalent to 12 credit hours per semester.

3. Grants and Contracts:

- No grants or external funding are needed to implement this program.

4. Other Sources:

- No additional funds are needed to implement this program.

5. Total Year:

- Program resources reflect a conservative projection of full-time and part-time student enrollment over five years.

Table 1: Program Resources					
Resource Categories	Year 1 (2026-27)	Year 2 (2027-28)	Year 3 (2028-29)	Year 4 (2029-30)	Year 5 (2030-31)
1. Reallocated Funds	\$257,843	\$434,666	\$445,154	\$455,943	\$467,041
2. Tuition/Fee Revenue (c + g below)	\$329,034	\$507,287	\$691,008	\$887,004	\$1,088,667
a. Number of F/T Students	35	53	70	88	105
b. Annual Tuition/Fee Rate	\$5,394	\$5,526	\$5,664	\$5,805	\$5,949
c. Total F/T Revenue (a x b)	\$188,790	\$292,878	\$396,480	\$510,840	\$624,645
d. Number of P/T Students	65	97	130	162	195
e. Credit Hour Rate	\$179.80	\$184.20	\$188.80	\$193.50	\$198.30
f. Annual Credit Hour Rate	12	12	12	12	12
g. Total P/T Revenue (d x e x f)	\$140,244	\$214,409	\$294,528	\$376,164	\$464,022
3. Grants, Contracts & Other External Sources	\$0	\$0	\$0	\$0	\$0
4. Other Sources	\$0	\$0	\$0	\$0	\$0
TOTAL (Add 1 – 4)	\$586,877	\$941,953	\$1,136,162	\$1,342,947	\$1,555,708

2. Complete [Table 2: Program Expenditures and Narrative Rationale](#). Provide finance data for the first five years of program implementation. Enter figures into each cell and

provide a total for each year. Also provide a narrative rationale for each expenditure category.

TABLE 2: PROGRAM EXPENDITURES

1. Faculty (# FTE, Salary, and Benefits):

- The faculty below will support the accounting program. Additional part-time faculty will be hired as needed per semester.
- Faculty salaries are based on an annual increase of 2.75 percent.
- Benefits include 7.65 percent for FICA and \$9,000 per FTE for insurance.

Name	Appointment/Status	Program Time
Brian Baick, CPA	Full-time Professor	25%
Michael Gurevitz, CPA	Full-time Professor	10%
Jeffrey Hillard, CPA, CMA	Full-time Professor	10%
Kathryn Klose, CPA	Full-time Professor	40%
Richard Gottfried, CPA	Adjunct II	13%
William Gregg	Adjunct I	100%
James Hodge, CPA, CFE, CGFM	Adjunct II	100%
Rujuta Panchal, CPA	Adjunct I	100%
Moses Yomi, CPA, CGMA, CGFM	Adjunct I	100%
Full-time Faculty – Years 2-5	Full-time Professor	80%
Part-time Faculty – Years 2-5	Adjunct I	100%
Part-time Faculty – Years 2-5	Adjunct I	100%

2. Administrative Staff (# FTE, Salary, and Benefits):

- Administrative staff support the Business and Hospitality Department as a whole, including the accounting discipline.
- Administrative staff salaries are based on an annual increase of 3 percent.
- Benefits include 7.65 percent for FICA and \$9,000 per FTE for insurance.

Name	Appointment/Status	Program Time
Professor Hoa Nguyen	Department Chair	10%
Professor Alton Henley	Dean	10%

3. Support Staff (# FTE, Salary, and Benefits):

- Staff support the Business and Hospitality Department as a whole, including the accounting discipline.
- Support staff salaries are based on an annual increase of 3.0 percent.
- Benefits include 7.65 percent for FICA and \$9,000 per FTE for insurance.

Name	Appointment/Status	Program Time
Mr. Michael Vaughan	Administrative Aide II	5%

4. Equipment:

- No additional equipment is needed to implement this program.

5. Library:

- No additional library resources are needed to implement this program.

6. New and/or Renovated Space:

- No additional facilities are needed to implement this program.

7. Other Expenses:

- Accounting software costs, \$8,000 a year, with 5 percent increase annually, to total \$39,000 over five years.

8. Total Year:

- Expenditures include faculty, administrator, and administrative staff salaries who will support the accounting program.

Expenditure Categories	Year 1 (2026-27)	Year 2 (202-28)	Year 3 (2028-29)	Year 4 (2029-30)	Year 5 (2030-31)
1. Faculty (b + c below)	\$214,682	\$386,398	\$395,346	\$404,539	\$413,986
a. Number of FTE	6.78	6.78	6.78	6.78	6.78
b. Total Salary	\$142,739	\$302,252	\$310,564	\$319,104	\$327,879
c. Total Benefits	\$71,943	\$84,146	\$84,782	\$85,435	\$86,107
2. Admin. Staff (b + c below)	\$35,458	\$36,468	\$37,508	\$38,579	\$39,682
a. Number of FTE	0.20	0.20	0.20	0.20	0.20
b. Total Salary	\$31,266	\$32,204	\$33,170	\$34,165	\$35,190
c. Total Benefits	\$4,192	\$4,264	\$4,338	\$4,414	\$4,492
3. Support Staff (b + c below)	\$3,703	\$3,801	\$3,901	\$4,005	\$4,111
a. Number of FTE	0.05	0.05	0.05	0.05	0.05
b. Total Salary	\$3,022	\$3,113	\$3,206	\$3,302	\$3,401
c. Total Benefits	\$681	\$688	\$695	\$703	\$710
4. Technical Support and Equipment	\$4,000	\$8,000	\$8,400	\$8,820	\$9,261
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)	\$257,843	\$434,666	\$445,154	\$455,943	\$467,041

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.

Montgomery College regularly assesses and reviews its programs to ensure the alignment and relevance of the curriculum with the goal of retaining and successfully matriculating students. Each course and program at the College include clearly defined learning outcomes that align with and support the student learning outcomes of the individual courses that form a degree's curriculum. The program assessment process involves several steps: planning, data collection, review of results, development and implementation of action plans, and reassessment. This cyclical process uses assessment results to continuously improve teaching and learning experiences.

Faculty at Montgomery College undergo an extensive evaluation process in accordance with agreements with the College and the American Association of University Professors (for full-time faculty) and the Service Employees International Union (for part-time faculty). This evaluation process includes student evaluations, self-assessments, peer reviews, classroom

observations, and reviews by the department chairs and deans. Depending on the faculty member's contract type and year, evaluations occur annually or every five years. These evaluations ensure that faculty members demonstrate high-quality teaching performance, pursue professional growth, are available to students, meet objectives from previous evaluations, and show significant contributions to their campus, College, and community. The purpose of performance reviews is to promote exemplary teaching methods, ensure subject matter expertise, encourage professional development, and assess both the strengths and areas for improvement in faculty performance, as well as their service to the College community.

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.

All programs at Montgomery College go through an academic program review every five years to determine program viability. The academic program review ensures all programs effectively use the College's instructional resources, support the College's mission, and serve the needs of students and the College community. The accounting associate of applied science will go through the academic program review process as all other programs at Montgomery College.

Montgomery College is proud to be selected as an [Achieving the Dream \(ATD\)](#) institution. ATD is a nationwide network of higher education institutions committed to systemic change to increase student success and completion, especially among disadvantaged students. As an ATD institution, Montgomery College works to build a culture of evidence that uses data to make informed decisions for student success. One example of the College's use of data is the [Student Success Scorecard](#), which is a summary of indicators used to track student achievement. The academic program review process and the Student Success Scorecard provide actionable information to help the College assess and improve its focus on achievement and the success of every student.

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.

Montgomery College is committed to creating a welcoming and inclusive environment for all students. As a whole, the Montgomery College community promotes an equity and inclusion focus where radical inclusion—or deeply rooted values of welcoming all individuals seeking higher education or continuing education—are an essential element of the College's fabric. The College's steadfast commitment to radical inclusion creates an inclusive, respectful learning environment that fosters critical thinking and civil discourse.

The accounting associate of applied science program is committed to serving Montgomery College's diverse student body and promoting equity and inclusion by: (1) increasing recruitment under-represented groups to benefit the profession as a whole, (2) providing a safe forum for students to debate controversial ethical issues related to accounting and business in general, and (3) providing a curriculum designed to promote student success, retention, completion, and access to career opportunities.

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.

Not applicable. This program is not related to low-productivity programs identified by the Maryland Higher Education Commission.

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.

Montgomery College confirmed Commission approval to provide distance education programs. The College currently offers numerous degrees and certificates with a fully online delivery option, all of which have been approved by the Commission.

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

C-RAC guidelines are not related to the accounting associate of applied science because the program does not have a fully online delivery option.

The Middle States Commission on Higher Education is the accrediting body for Montgomery College. The College follows the appropriate guidelines and adheres to the national standards and integrity for our distance education programs. Montgomery College received a positive outcome at the 2018 reaccreditation.