



November 9, 2017

Dr. James D. Fielder, Jr.
Secretary
Maryland Higher Education Commission
6 North Liberty Street
Baltimore, Maryland 21201

Dear Secretary Fielder,

The Community College of Baltimore County (CCBC) respectfully submits the attached proposal for a new Associate of Arts (A.A.) degree in Accounting, serving as the first two years in a typical four year degree program. This degree will be offered both face to face and fully (100%) online. As today's student faces competing priorities with work and family obligations, the flexibility of online learning facilitates degree completion.

The proposed Accounting degree program provides an affordable means for students to complete the first two years of a degree in accounting, which will generate a pipeline of students prepared for transfer. These students serve to address the documented workforce development needs for accountants and auditors. Access for minority and educationally disadvantaged students is enhanced as CCBC's tuition and fees are competitive.

The U.S. Bureau of Labor Statistics projects that employment of Accountants and Auditors is expected to grow 10 percent from 2016 to 2026, faster than the average for all occupations. Demand for accountants and auditors align with trends in economic growth. Based on the Maryland Department of Labor, Licensing, and Regulation (DLLR) projections, employment for Accountants and Auditors in the state should increase 8.5% from 2012-2022. In addition, the DLLR Workforce Region Occupational Projections for Baltimore County estimate that employment for Accountants and Auditors should rise 10% from 2014-2024. All these indicators support the need for a pipeline of transfer students to four year degree programs in accounting.

With submission of this proposal, CCBC seeks approval of a new Associate of Arts in Accounting degree in both traditional and online formats. Thank you for your consideration of this request. Feel free to contact me with any questions.

Sincerely,

A handwritten signature in blue ink that reads 'Mark McColloch'.

Mark McColloch
Vice President of Instruction

cc: Jennifer Kilbourne
Dennis Seymour

443-840-CCBC (2222)

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800 South Rolling Road
Baltimore, Maryland
21228

CCBC Dundalk
7200 Sollers Point Road
Baltimore, Maryland
21222

CCBC Essex
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CCBC Hunt Valley
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Suite 100
Hunt Valley, Maryland
21031

CCBC Owings Mills
10300 Grand Central Avenue
Owings Mills, Maryland
21117

**CCBC Randallstown
at The Liberty Center**
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MARYLAND HIGHER EDUCATION COMMISSION
ACADEMIC PROGRAM PROPOSAL

PROPOSAL FOR:

NEW INSTRUCTIONAL PROGRAM

SUBSTANTIAL EXPANSION/MAJOR MODIFICATION

COOPERATIVE DEGREE PROGRAM

WITHIN EXISTING RESOURCES or REQUIRING NEW RESOURCES

(For each proposed program, attach a separate cover page. For example, two cover pages would accompany a proposal for a degree program and a certificate program.)

Community College of Baltimore County

Institution Submitting Proposal

April, 2018

Projected Implementation Date

Associate of Arts Degree

Accounting

Award to be Offered

Title of Proposed Program

494999

520301

Suggested HEGIS Code

Suggested CIP Code

School of Business, Education, Justice & Law (Business Studies)

Rosemarie Cramer

Department of Proposed Program

Name of Department Head

Jane Mattes

jmattes@ccbcmd.edu

443-840-3051

Contact Name

Contact E-mail

Contact Phone Number

Sandra Kurfin-TS

President/Chief Executive Approval

Signature and Date

11/10/17

Date Endorsed/Approved by Governing Board

Date

A. Centrality to institution mission statement and planning priorities:

The Community College of Baltimore County (CCBC) mission states that CCBC provides accessible, affordable, and high-quality education that prepares students for transfer and career success, strengthens the regional workforce, and enriches our community. The primary goal of the Associate of Arts (A.A.) in accounting is to provide a degree, in both face-to-face and online formats, that is designed for students intending to transfer to four-year colleges and universities that offer a four-year program in accounting.

The proposed program directly supports CCBC's strategic plan, *CCBC 2020: A College on the Cutting Edge*, by creating an academic program that develops transferable skills. Additionally, this degree supports CCBC's strategic direction of Teaching and Learning Excellence by providing a high-quality program that has state-of-the-market viability and responds to the evolving needs of the student, community, and workforce. The proposed degree further aligns with the College's Comprehensive Academic Plan by supporting development of fully online programs as part of the *CCBC Online* initiative. In addition, the proposed program aligns with the strategic plan for CCBC's School of Business, Education, Justice, and Law and its goal to identify programs that can be delivered entirely online.

This program also affirms two key institutional priorities related to enrollment stabilization based on CCBC's mission and demographics. The College is prioritizing and investing resources in areas/initiatives with expansion and/or stabilizing potential. Given the abundant job opportunities for accountants and auditors described later in this document, this program has excellent potential to address the documented workforce development need.

In addition, the College is promoting completion of credit degrees, certificates, and workplace certification/transfer (ideally after completing a community college credential). This program provides students with the opportunity to earn a credit degree at CCBC and then earn a bachelor's degree upon transfer.

B. Critical and compelling regional or statewide need as identified in the State Plan:

Societal Needs

The proposed Accounting A.A. provides an affordable means for students to complete the first two years of a Bachelor's degree in accounting, and it will generate a pipeline of students ready for transfer to address the documented workforce development need for accountants and auditors. Access for minority and educationally disadvantaged students is enhanced from the standpoint of cost since CCBC's tuition and fees are much lower when compared to four-year institutions.

Alignment with the Maryland State Plan

In accordance with the Maryland State Plan for Postsecondary Education, college completion was identified as one of the significant issues in the Plan and a primary focal point of postsecondary education in Maryland. Goal 2 of the Plan promotes and supports access and completion. This program provides an affordable means for students to garner the academic background and skills needed to earn an Associate degree in accounting thereby supporting access and facilitating completion.

Goal 4 of the Maryland State Plan encourages the development of new, diverse, creative, and collaborative practices that enhance the quality, effectiveness, and adeptness of offerings and services provided by postsecondary institutions. Providing a fully online Associate of Arts degree in accounting supports this goal of innovation and has the potential to foster improved retention and completion rates along with achievement of learning outcomes based on CCBC's adherence to the Principles of Good Practice in Distance Education.

This degree program also promotes Goal 5 of the plan by supporting a knowledge-based economy through education and training. As indicated in the Plan, there is a perceived mismatch between the skills that job applicants possess and the ones that employers require, along with a need for more workers with recognized industry credentials. This program will provide a pipeline of graduates for transfer to a four-year degree program in accounting to address the dearth of qualified accountants prepared to meet industry requirements.

C. Quantifiable & reliable evidence and documentation of market supply & demand in the region and State:

According to a recent article in *Time Magazine*, Accountants and Auditors are the second most in demand occupation in the workforce using the Labor Department's Standard Occupational Classification. Currently over one million accountants and auditors are employed in the United States (<http://time.com/404/5-most-in-demand-jobs-right-now/>). Additionally, according to *U.S. News and World Report* standings, accountants were ranked No. 6 out of the 25 Best Business Jobs in 2017 (<https://money.usnews.com/careers/best-jobs/accountant>).

The U.S. Bureau of Labor Statistics projects that employment of Accountants and Auditors is expected to grow 10 percent from 2016 to 2026, faster than the average for all occupations. Employment should rise from 1,397,700 in 2016 to 1,538,000 in 2026, a numeric increase of 140,300. Globalization, a growing economy, and a complex tax and regulatory environment should contribute to strong demand for accountants and auditors (<https://www.bls.gov/ooh/business-and-financial/accountants-and-auditors.htm>).

According to O*NET OnLine, 1,333,000 Accountants and Auditors were employed in 2014. The projected job growth from 2014-2024 is anticipated to be 9 to 13%, and the number of job openings is predicted to be 498,000

(<https://www.onetonline.org/link/summary/13-2011.00>). A minimum of a Bachelor's degree is generally required for consideration for these positions.

The number of graduates with Bachelor's degrees in accounting was 57,119 in 2015-2016 according to the report, *2017 Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits*

(<https://www.aicpa.org/InterestAreas/AccountingEducation/NewsAndPublications/DownloadableDocuments/2017-trends-report.pdf>). However, this represents a 7% decrease from 2011-2012 levels while the available number of jobs increased. There is clear evidence of a workforce development need that CCBC is well positioned and prepared to address.

Evidence of the educational and training needs for accountants, including the job tasks, tools and technology, knowledge required, skills, abilities, work activities, detailed work activities, education, and credentials needed is contained at the following link (<http://www.onetonline.org/link/summary/13-2011.01>).

Based on the Maryland Department of Labor, Licensing, and Regulation (DLLR) projections across the State of Maryland, employment for Accountants and Auditors should increase 8.5% during the period from 2012-2022. That is, employment should rise from 27,081 in 2012 to 29,394 in 2022—a net increase of 2,313 (<http://www.dllr.state.md.us/lmi/iandoproj/occgroupl3.shtml>).

According to the DLLR Workforce Region Occupational Projections for Baltimore County for 2014-2024, employment for Accountants and Auditors should rise 10% during this period. That is, employment should increase from 4,419 in 2012 to 4871 in 2024—a net increase of 452 (<https://www.dllr.state.md.us/lmi/iandoproj/wias.shtml>).

D. Reasonableness of program duplication

While Bachelor's degree programs in Accounting exist at multiple colleges and universities in the State of Maryland and surrounding region, only Howard Community College offers an Accounting A.A. degree.

Justification for the Proposed Program

Many four-year institutions in the State of Maryland limit the number and type of upper level accounting courses that a student can transfer from a Maryland community college. Therefore, this program responds to a demonstrated need for flexibility in program electives to meet the individualized requirements of four-year accounting programs in the State of Maryland and surrounding region.

E. Relevance to high demand programs at Historically Black Institutions (HBIs)

This program has the potential to benefit both Morgan State University and Coppin State University that offer Bachelor's degrees in accounting by providing a pipeline of qualified transfer students to these programs of study.

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

Since this program is relatively unique in the State of Maryland, it should not have any negative impact on the implementation or maintenance of high-demand programs at HBIs as well as the uniqueness and institutional identities and missions of HBIs.

G. Adequacy of curriculum design and delivery to related learning outcomes consistent with Regulation .10 of this chapter:

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

List of program-specific courses

ACCT 101 - Principles of Accounting I

3 Credits

Provides in-depth study of the accounting cycle for sole proprietorships, including record keeping, preparation of financial statements, and the theory of accounts; uses computer technology and problem-solving techniques to supplement class work 3 lecture hours per week. CLEP exam is accepted. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ESOL 054 and ESOL 052 or ACLT 052 or ACLT 053; and MATH 081

ACCT 102 - Principles of Accounting II

3 Credits

Defines accounting practices for partnerships and corporations through the use of specific accounting problems; explains current accounting systems procedures and the preparation of financial statements, as well as managerial and cost accounting methods. Three lecture hours per week. CLEP exam is accepted. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 101

ECON 201 - Introduction to Macro-Economic Principles

3 Credits

Examines the national economy including income, savings, investment, government economic activity, and policymaking. Primary concepts of money and banking, economic growth, global economics, and related current issues and problems are also explored. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ESOL 054 and ESOL 052 or ACLT 052 or ACLT 053 ; and MATH 081

ECON 202 - Introduction to Micro-Economic Principles

3 Credits

Explores how businesses, households and sometimes public agencies utilize scarce resources in competitive and noncompetitive environments. Through an examination of additional topics such as assessing the behavior of firms organized under different market structures, students have an opportunity to address the economic, cultural, and ethical challenges inherent in building productive businesses. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ECON 201 or written permission from program coordinator required

MNGT 101-Introduction to Business and Industry

3 Credits

Examines the functions in business and develops a framework for the further study of business; serves as an interdisciplinary course drawing from such areas as marketing, product strategy, finance, and business ethics. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ESOL 052 and ESOL 054 or ACLT 052 or ACLT 053

MNGT 140---Business Law I

3 Credits

Introduces the legal principles involved in the conduct of businesses. Topics covered include an overview of the source of law, alternative dispute resolution, torts, contracts, criminal law, sales, agency, intellectual property and ethics. The Uniform Commercial Code (UCC) is applied where appropriate. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s) ESOL 052 and ESOL 054 or ACLT 052 or ACLT 053

ACCT 201 - Intermediate Accounting I

3 Credits

Explains financial accounting standard setting, concepts of financial accounting, balance sheets and income statements, and revenue and expense recognition; defines accounting for current assets, current liabilities, fixed assets, and intangible assets. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

ACCT 202 - Intermediate Accounting II

3 Credits

Continues the study of financial accounting standards; emphasizes accounting for inventories, securities, stockholders' equity, long-term liabilities, earnings per share, accounting changes, error analysis, and cash flow. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 201 or written permission from instructor required

ACCT 225 - Cost Accounting

3 Credits

Describes the nature and purpose of cost accounting in relation to industrial situations; highlights common practices of job order cost accounting, processes, standard and direct costing, preparation of cost statements, analysis of cost information, and project planning and control. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

ACCT 241 - Tax Accounting I

3 Credits

Examines fundamental federal, state, and local tax concepts, related to individuals. The course includes a comprehensive overview of the legislative process; basic tax structure; essential aspects of tax research; gross income; business, employee, and itemized deductions; and property transactions. The course provides experience in the use of various federal forms and schedules, including Schedule C for the calculation of profit/loss for sole proprietorships. A consideration of the ethical obligations of tax preparers is included. The course uses computer technology and problem-solving techniques to supplement classroom work. 3 lecture hours per week. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): ACCT 102

MNGT 150—Principles of Marketing

3 Credits

Examines the managerial approach to the basic problems and practices in marketing; provides an analysis of marketing methods and techniques, channels of distribution, pricing, product lines and promotion. Course offered fall, spring, and may be offered during additional sessions.

Prerequisite(s): MNGT 101

MNGT 265--Business Ethics

3 Credits

Introduces the ethics of business operation in a changing pluralistic environment with changing social values and demands; covers corporate accountability, employee rights, multinationals, and the role of ethics in a free economic system. Course offered fall, spring, and may be offered during additional sessions. Same As: PHIL 265. Credit can be earned for one course only.

Prerequisite(s): ESOL 054 and ESOL 052 or ACLT 052 or ACLT 053; and MATH 081 and MNGT 101 or written permission from instructor required.

Description of Program Requirements

This degree program is designed for students intending to transfer to institutions that offer a four-year program in accounting. Beyond the general education requirements, other program, and elective requirements, this degree should be considered in light of the requirements of the selected transfer institution. A degree will be awarded to those students who achieve a 2.0 GPA or higher and complete at least 15 credits required while enrolled at CCBC.

Degree Requirements

General Education Requirements and Electives - 34-36 Credits

General Education Required Courses

CMNS 101	Fundamentals of Communication	3 credits
ENGL 101	College Composition I	3 credits
ENGL 102	College Composition II	3 credits

General Education Electives:

Choose courses in each category from the list of approved General Education Courses. One course must be a Diversity course.

Students must have at least 60 credits for an associate degree. Students who choose to take 3 credits of Mathematics and 7 credits of Biological and Physical Sciences, rather than 4 and 8, may need to take an additional class in order to reach at least 60 credits.

- Arts and Humanities (PHIL 101* recommended) 3 Credits
- Biological and Physical Sciences (from 2 different disciplines or 2-course sequence, 1 with a lab) 7-8 Credits

- Information Technology (CSIT 101** or CSIT 120*** recommended) 3 Credits
- Mathematics (MATH 153 recommended****) 3-4 Credits
- Social and Behavioral Sciences 6 Credits (Other than Economics)
- Wellness and Health 3 Credits

*PHIL 101 Introduction to Philosophy

**CSIT 101 Technology and Information Systems OR

***CSIT 120 Diversity in a Technological Society

*****MATH 153 Introduction to Statistical Methods—students should check with transfer institution for preferred math requirement.

Program Requirements and Electives - 24-27 Credits

Program Requirements:

ACCT 101	Principles of Accounting I	3 credits
ACCT 102	Principles of Accounting II	3 credits
ECON 201	Introduction to Macro-Economic Principles	3 credits
ECON 202	Introduction to Micro-Economic Principles	3 credits
MNGT 101	Introduction to Business	3 credits
MNGT 140	Business Law 1	3 credits

Recommended Program Electives:

A student's selection of General Education electives will determine the total elective credits required to reach 60 credits for the degree. Students should speak with one of the program coordinators or transfer advisors to select the combination of electives that best meet the requirements of the transfer institution.

ACCT 201	Intermediate Accounting I	3 credits
ACCT 202	Intermediate Accounting II	3 credits
ACCT 225	Cost Accounting	3 credits
ACCT 241	Tax Accounting I	3 credits
MNGT 150	Principles of Marketing	3 credits
MNGT 265	Business Ethics	3 credits

Total Number of Credits = 60 credits

2. Describe the educational objectives and intended student learning outcomes.

Educational Objectives

Following graduation from this transfer program, students will possess the general education and related business/accounting course work and skills needed for successful transfer to a four-year college or university to pursue a Bachelor's degree in Accounting. The program design is in a format that will provide maximum flexibility in choice of electives based on the requirements of the four-year receiving institution.

Student Learning Outcomes

Upon successful completion of this degree, students will be able to:

1. demonstrate mastery of financial and managerial accounting concepts sufficient for further study in the discipline by preparing balance sheets, income statements, statements of cash flows, and budgets, and by preparing costs, volume, and profit analysis;
2. demonstrate the ability to organize, process, and report relevant managerial accounting information for use in planning and decision-making;
3. calculate, interpret, and/or analyze key macroeconomic and microeconomic indicators for the U.S. economy used to predict and describe business cycles, and recognize the increasing interdependence of the U.S. economy with other world trading partners;
4. recognize the impact that business laws, rules and regulations have on society, businesses and individuals; and
5. create, design, and deliver effective and well-organized oral and written presentations utilizing state-of-the-art technology.

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

General Education requirements will be met in conjunction with program requirements and meet COMAR and CCBC policy. A semester-by-semester sequence will be provided accordingly in the college catalog.

4. **Identify any specialized accreditation or graduate certification requirements for this program and its students.** N/A
5. **If contracting with another institution or non-collegiate organization, provide a copy of the written contract.** N/A

H. Adequacy of articulation

If MHEC approval of the proposed program is received, CCBC will seek to develop articulation agreements with four-year transfer institutions in the State of Maryland and surrounding region to accommodate students who wish to complete a Bachelor's degree in Accounting in both face-to-face and online formats. CCBC has a dedicated full-time coordinator of transfer, articulation, and prior learning assessment who will assist in these efforts.

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

The full-time and adjunct faculty scheduled to teach accounting courses in the proposed program hold an active CPA license and a Master's degree. In addition, since the Accounting AAS, Business Administration AA, Business Management AAS, and AA in Humanities and Social Sciences with an area of concentration in Economics have specialized accreditation through the Accreditation Council for Business Schools and Programs (ACBSP), all the faculty identified have met the credentialing requirements promulgated by the ACBSP.

Full-time Faculty

Beckford-Barclay, Gayona

Assistant Professor, Business Studies
B.S., Morgan State University
Management (1992)
M.B.A., University of Baltimore
Business Administration (1998)
Ed.D. Morgan State University Higher
Education (2003)

Introduction to Business

John Bowen, CPA

Assistant Professor, Financial Studies
B.S., Loyola University Maryland
Mathematics (1970)
M.B.A., Loyola University of Maryland
Finance (1979)

Principles of Accounting I and II, Cost Accounting

Cramer, Rosemarie

Professor, Management/Department Chair, Business Studies
A.A., Community College of Baltimore County
General Studies (1971)
B.S., University of Maryland, College Park
Business Education (1973)
M.Ed., University of Maryland, College Park
Secondary Education (1980)
M.A., College of Notre Dame of Maryland
Management (1994)

Introduction to Business

Faith, Timothy

Assistant Professor, Legal Studies
B.F.A., Maryland Institute College of Art
Painting (1997)
J.D., University of Baltimore
Law (2008)

Business Law I
Business Ethics

Stephen Houston, CPA

Assistant Professor, Accounting
B.S., Towson University
Psychology (1971)
M.Ed., Towson University
Secondary Education (1976)

Principles of Accounting I and II, Intermediate Accounting I and II

Jennifer Joyner

Assistant Professor/Coordinator, Economics
B.A., College of William & Mary
Economics (1988)
M.A., Virginia State University
Economics & Finance (1993)

Introduction to Macroeconomic and Introduction to Microeconomic Principles

KaiKai, Alpha

Associate Professor/Coordinator, Economics
B.A., Morgan State University
Political Science (1972)
Ph.D., The Ohio State University
Public Administration (1978)

Introduction to Macroeconomic and Introduction to Microeconomic Principles

Koenig, Shaun

Assistant Professor, Legal Studies
A.A., Howard Community College
Liberal Arts (1998)
B.A., George Washington University
History (2000)
M.B.A., University of Baltimore
Business Administration (2004)
J.D., University of Baltimore
Law (2005)

Business Law I

Lemons, Kelly, CPA

Assistant Professor, Accounting
B.B.A., Howard University
Accounting (1984)
M.S., Johns Hopkins University
Business/Management (1993)
Ed.D., Morgan State University
Higher Education (2007)

Principles of Accounting I, Principles of Accounting II

Osborne, William

Assistant Professor, Business
B.A., University of Maryland, Baltimore County
Psychology (1975)
M.A., Bowie State University
Counseling Psychology (1981)

Principles of Marketing

Regina Shea, CPA

Associate Professor
A.A., Essex Community College (1983)
B.S., University of Baltimore
Business Administration (1985)
M.S., Johns Hopkins University
Education (1989)

Principles of Accounting I and II

Melissa Stitt, CPA

Assistant Professor, Accounting
B.S., Mount Saint Mary's College
Accounting (1997)
M.B.A., Mount Saint Mary's College Business
Administration (2008)

Principles of Accounting I and II, Intermediate Accounting I and II, Cost Accounting

Dennis Sullivan

Assistant Professor, Business Studies
B.A., University of Maryland, College Park
English Language and Literature (1988)
M.B.A., Johns Hopkins University
Business Administration (2003)

Principles of Marketing

Williams, Mark

Assistant Professor, Business Studies
A.A., Community College of Baltimore County
Business Administration (1997)
B.S., University of Baltimore
Business Administration (2000)
M.A., Bowie State University
Human Resource Development (2006)
Ph.D., Capella University
Organization and Management (2016)

Principles of Marketing

Adjunct Faculty

Gina Jalbert

B.B.A., Loyola College in Maryland
Accounting (2003)
M.B.A., University of Baltimore
Business Administration (2004)
J.D., University of Baltimore
Estate Planning and Tax Law (2007)

Tax Accounting I

Additional adjunct faculty will also be used with the requisite qualifications to teach courses in this proposed program of study in accordance with CCBC policy.

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

The current resources are sufficient for the proposed program. The textbooks for the courses will be on reserve in the campus libraries. Students have access to a useful guide for accounting resources through the following URL:

<http://libraryguides.ccbcmd.edu/c.php?g=346618&p=2336540>.

The College also subscribes to several online databases that would be helpful to students in this program such as *Business Source Premier*, *Proquest ABI/INFORM Complete*, *ProQuest Newsstand*, and *Lexis Nexis Academic*. The CCBC Libraries' collection is growing in eBooks and currently provides access to over 350 eBooks on the topic of

accounting. Students can access these eBooks anytime from any computer or mobile device on or off-campus.

Beyond the resources provided through CCBC, the CCBC Library has a reciprocal use and borrowing agreement with the University of Maryland Baltimore County, Albin O. Kuhn Library and the University of Baltimore, Langsdale Library that entitles CCBC students to on-site access and use of the facilities and resources of these libraries as well as the opportunity to check out books. The College also provides Inter-Library Loan service, <http://library.ccbcmd.edu/screens/borrowingfromotherlibs.html>. In addition, to make library services more accessible to students, the CCBC Library participates in a 24/7 online reference service through the *AskUsNow* Maryland statewide program.

K. Adequacy of physical facilities, infrastructure, and instructional equipment (as outlined in COMAR 13B.02.03.13)

Since the program consists primarily of existing courses, current classrooms and computer labs will be used to hold classes. Online sections of all courses are available and have been very popular. This will limit any need for additional classrooms and related equipment. Please see the evidence in this document for how CCBC complies with the Principles of Good Practice for Distance Education.

New program proposals at CCBC are reviewed and approved according to the process developed through college governance, which includes approval by the Curriculum and Instruction Committee and the full College Senate. In addition, this new degree proposal was carefully reviewed by the President and her Senior Staff prior to submission to the CCBC Board of Trustees for their endorsement. The President has affirmed that the program can be implemented within existing institutional resources. A plan for ongoing equipment and facility upgrades and other routine needs has been developed in accordance with CCBC's strategic plan.

L. TABLE 1: RESOURCES Adequacy of financial resources with documentation (as outlined in COMAR 13B.02.03.14)

Narrative: The following breakdown of costs is based on in-county tuition rates and having one student complete 15 credits total during the fall and spring semesters over a one-year period.

Tuition (\$120 x 30)	\$3,600.00
General Services Fee (\$15 per credit hour)	450.00
Registration Fee (\$55 per semester)	110.00
Capital Fee (\$10 per semester)	20.00
Technology Fee (\$11 per billable hour)	330.00
Activity Fee (\$36 maximum per semester)	72.00
Total	\$4,582.00
Graduation fee	\$ 75.00

All students are eligible for regular CCBC financial aid.

The tuition and fees for 60 students per year (Year 5), including graduation fees for 10 graduates (\$750), will be \$122,660. This conservative estimate was based on enrollment data provided by CCBC's Planning, Research, and Evaluation Office for the existing Accounting A.A.S. and Business Administration A.A. degrees.

Resources Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Reallocated Funds					
2. Tuition/Fee Revenue (c+g below)	54,164	81,328	90,328	112,910	121,910
a. # F.T. Students	2	4	4	5	5
b. Annual Tuition/ Fee Rate	4,582.00	4,582.00	4,582.00	4,582.00	4,582.00
c. Annual Full Time Revenue (a x b)	9,164	18,328	18,328	22,910	22,910
d. # Part Time Students	25	35	40	50	55
e. Credit Hour Rate	120.00	120.00	120.00	120.00	120.00
f. Annual Credit Hours	15	15	15	15	15
g. Total Part Time Revenue (d x e x f)	45,000	63,000	72,000	90,000	99,000
3. Grants, Contracts, & Other External Sources					
4. Other Sources					
TOTAL (Add 1-4)	54,164	81,328	90,328	112,910	121,910

Table 2 includes the salary and benefit expenditures to hire a new full-time faculty member to support the program in Year 4.

TABLE 2: EXPENDITURES					
Expenditure Categories	Year 1	Year 2	Year 3	Year 4	Year 5
1. Faculty (b+c below)				72,847	75,497
a. # FTE				1	1
b. Total Salary				55,000	57,000
c. Total Benefits				17,847	18,497
2. Admin. Staff (b+c below)	0	0	0	0	0
a. # FTE					
b. Total Salary					
c. Total Benefits					
3. Support Staff (b+c below)	0	0	0	0	0
a. # FTE					
b. Total Salary					
c. Total Benefits					
4. Equipment	0				
5. Library	0				
6. New or Renovated Space	0				
7. Other Expenses	0				
8. TOTAL (Add 1 – 7)	0	0	0	72,847	75,497

M. Adequacy of provisions for evaluation of program (as outlined in COMAR 13B.02.03.15)

Assessment and documentation of student achievement will occur as part of CCBC’s program review process. Academic programs are reviewed on a five-year cycle, whether they are offered online or in traditional formats. Program coordinators must document how student-learning outcomes were developed and validate how the outcomes relate to the College’s mission. It is noteworthy that CCBC’s student learning assessment program received a Commendation and an Exemplary Practice award as part of the College’s most recent Middle States decennial review.

Full-time faculty prepare an Annual Professional Summary every year to document their achievements in the categories of Professional Assignment, College and Community Service, and Professional Development. Supervisors use this information to complete annual evaluation of faculty performance. Students can also complete course evaluations on a regular basis.

N. Consistency with State’s Minority Student Achievement Goals (as outlined in COMAR 13B.02.03.5 and in the State Plan for Postsecondary Education)

According to the *2017 Trends Report* published by the American Institute of Certified Public Accountants, the gender distribution of professional staff at U.S. CPA firms for 2016 is 54% male and 46% female. The reported race/ethnicity distribution included 78% White, 13% Asian/Pacific Islander, 5% Hispanic/Latino, and 3% Black/African-American (<https://www.aicpa.org/InterestAreas/AccountingEducation/NewsAndPublications/DownloadableDocuments/2017-trends-report.pdf>). For 2016-2017, CCBC’s student demographic figures indicate that 55% of credit students are minorities, and 58% are female. We anticipate that the student population for the Accounting A.A. will mirror these trends, thereby promoting minority student access. Similar trends in student completion will help to address the reported gender gap and differences in race/ethnicity at accounting firms across the nation.

To promote minority student success, one of the hallmarks of CCBC’s strategic plan is the value of inclusiveness. That is, we honor the diversity of people, cultures, ideas, and viewpoints. To help faculty appreciate and to maximize the potential of a diverse student population in their classrooms, CCBC has a Culturally Responsive Teaching and Training Program (CRT). The CRT Program is a multi-faceted initiative that engages faculty, staff, administrators, and students in the recursive process of self-reflection, dialogue, change, and growth regarding cultural understanding and cooperation. This program has helped the College to close achievement gaps and thereby improve student success. It is noteworthy that CCBC received the Leah Meyer Austin Award at the Achieving the Dream Conference in 2015, and the CRT Program was an important component to enable CCBC to improve student achievement and to meet equity goals.

Since its inception in 2004, the CRT Program has led 500+ faculty and staff and thousands of students to actively address individual and collective self-awareness, attitudes and beliefs, knowledge of others, and the skills needed to implement new understandings through best practices of cultural competence.

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

N/A

P. Principles of Good Practice in Distance Education (as outlined in COMAR 13B.02.03.22C).

Curriculum and Instruction

The proposed Accounting A.A. degree program was developed by CCBC’s Accounting faculty and was vetted and approved by the College’s internal curriculum governance process to ensure that the curriculum is coherent, cohesive, and comparable in academic rigor to programs offered in traditional academic formats. As part of this process, the learning outcomes were examined to ensure they were appropriate given the rigor and breadth of the

program. The careful research that is performed in the development of newly approved programs facilitates their internal adoption within CCBC's established planning and resource allocation processes. The program will be overseen by the Department Chair for Business Studies (includes the disciplines of Accounting and Management), and five full-time Accounting faculty members who all hold an active Certified Public Accountant (CPA) license in Maryland. All of the faculty who will teach online sections of the courses in the program have completed the CCBC mandated training required.

The College uses Blackboard as its Learning Management System (LMS). Within this environment, numerous tools provide for appropriate real-time or synchronous communications as well as delayed interaction or asynchronous communications between faculty and students. Faculty who will be teaching online are trained to take best advantage of these technologies in their courses. Faculty members include any assignments for development of new distance education courses in their Annual Professional Summaries as part of the faculty evaluation process.

All levels of academic and instructional technology planning are integrated in the development of new distance education courses and programs. Distance education planning is also coordinated with CCBC's Enrollment and Student Services and Administrative Services divisions to ensure that students have access to academic and physical resources needed to promote student success. The courses in the proposed Accounting A.A. degree have already been offered and have benefited from this integrated planning process.

Role and Mission

As part of CCBC's mission, the College is committed to preparing students for career success and strengthening the regional workforce. The Accounting A.A. degree will help to fulfill both goals. In addition, as part of CCBC's strategic direction of Teaching and Learning Excellence, the College is committed to using the most technologically appropriate and effective teaching methods and formats available. The effectiveness of current technologies to support the objectives of all academic programs is reviewed on an ongoing basis, as illustrated below, and additional resources are allocated to meet documented needs.

In spring 2007, the College commissioned an assessment of information technology services and resources. To complement these efforts, in fall 2007 the Vice President of Instruction (VPI) charged the Distance Education Task Force (DETF), that included a large complement of faculty, with reviewing distance learning at CCBC and recommending a framework for future development and improvement. The DETF report was submitted to the VPI and Chief Information Officer (CIO) in June 2008.

In July 2008, CCBC's Information Technology Services (ITS) was reorganized to create a robust, effective technical help desk and information technology support model for the College. To build on these accomplishments, ITS has its own formal planning document that is aligned and prepared in accordance with the CCBC Strategic Plan. One of the action items in the ITS Plan is to evaluate, adopt, and maintain the most current technologies available in support of online and distance learning. Achievement of this action item is measured on an

ongoing basis through CCBC's institutional assessment processes. It is noteworthy that the College was commended for its culture of institutional assessment in its Middle States decennial reaccreditation in 2012.

Faculty Support

CCBC is a Quality Matters Institution. As a subscriber, CCBC uses Quality Matters standards to build, teach, and review both online and blended courses. This provides students with the quality and consistency they need to be successful in online courses. To promote high-quality instruction, once new online education courses and programs have been approved, a faculty member must complete CCBC's Online Course Development Institute before developing and teaching a distance education course. This course is offered online and includes a minimum 80 hours of activities. Through this professional development, faculty members learn about the pedagogical and technological aspects of teaching online and work with an instructional designer to develop the course shell and materials. The instructional design team reviews the course for compliance with Quality Matters standards before the course is offered in the schedule of classes. Through this review, the faculty member and instructional design team ensure that the design of the course will enable a student to achieve the learning outcomes and that these outcomes are assessed appropriately. Faculty who are teaching online for the first time but not developing the course for online delivery (i.e., teaching an already existing distance education course), complete the professional development opportunity, Teaching Online Course, to become skilled in teaching within this environment. This course is offered online and includes 40 hours of activities.

To ensure that the principles of best practice for teaching in a distance education format are established and implemented, the Distance Learning Advisory Board (DLAB) was created in 2009 and is comprised of institutional leaders, including faculty who teach online as well as representatives from CCBC's Shared Governance system. This group was charged by the VPI to develop policy proposals designed to improve distance education outcomes for consideration by the College's governance structure. As new policies are approved, they are monitored and assessed as part of the established institutional assessment processes.

The College provides a robust array of support services for faculty teaching in a distance education format. Led by the Executive Dean as well as Assistant Dean of Online Learning, the Office of Online Learning includes an Instructional Design Group as well as a Learning Management Systems/Instructional Training Group to provide support to faculty in the design of courses and courseware. The Online Learning/Instructional Design Group is led by a Director and includes three Instructional Designers (two at the senior level). The Learning Management Systems and Instructional Training Group is led by a Director and includes two LMS Administrators, two Technology Trainers, and an Administrator for Digital and Emerging Technologies. Additional support is provided to faculty via a 24/7 Technical Help Desk and an externally hosted LMS, which includes the highest level of technical support available.

To ensure appropriate learning resources are available to students, CCBC offers online tutoring, which is provided by trained tutors. The format for the service is through an asynchronous discussion board using Blackboard. Students self-register for each subject in which they seek tutoring; these subjects then appear on their Blackboard class list and include allied health, biology (all levels), chemistry (all levels), math (all levels), physics, and psychology. Online tutoring for other subjects, such as accounting, economics, and philosophy, may be available upon request. To increase awareness of online tutoring the Student Success Centers provide an announcement on Blackboard and provide a brochure during the classroom announcements in the first week of school.

As indicated in the Library section of this proposal, students have access to a useful guide for accounting resources through the following URL: <http://libraryguides.ccbcmd.edu/accounting>. One of the College's librarians is featured on this page as a point of contact for students who need assistance.

The College also subscribes to several online databases that would be helpful to students in this program such as *Business Source Premier*, *Proquest ABI/INFORM Complete*, *ProQuest Newsstand*, and *Lexis Nexis Academic*. The CCBC Library collection is growing in the area of eBooks and currently provides access to over 350 eBooks on the topic of accounting. Students can access these eBooks anytime from any computer or mobile device on or off-campus.

Beyond the resources provided through CCBC, the College provides Inter-Library Loan service, <http://library.ccbcmd.edu/screens/borrowingfromotherlibs.html>. In addition, to make library services more accessible to students, the CCBC library participates in a 24/7 online reference service through the *AskUsNow* Maryland statewide program.

Students and Student Services

The CCBC College Catalog is updated on an annual basis and will contain clear, complete, and timely information on the proposed curriculum, course and degree requirements, nature of faculty/student interaction, and assumptions about technology competence and skills. Within Blackboard, students can access useful information after they have registered for an online course such as Blackboard tutorials and technical requirements, availability of academic support services and 24/7 Help Desk support, and financial aid resources. Costs and payment policies are consistent for classes in online and traditional formats; this information is contained in the College catalog at the following URL: <http://catalog.ccbcmd.edu/content.php?catoid=29&navoid=2017>.

Distance education students and other learners can receive enrollment and student support services online including advisement, enrollment, financial aid, library and additional services. Five designated full-time advisors dedicate 2-10 hours of advising time to respond to online student inquiries on a weekly basis. General information is provided within two business days. All CCBC students may access online advisement services, which maintains confidentiality and offers all protections as specified through FERPA regulations. Online advising services average 200 students per month. All primary enrollment services functions

are now offered through an online domain, including the application for admissions to the college at large.

The financial aid application process, including the counseling component, can be completed online. Financial Aid videos are also available on the CCBC website at the following URL: <http://ccbc.financialaidtv.com/>. Distance education students are eligible for all facets of financial aid offered through CCBC.

CCBC has an extensive array of print and electronic communications to inform the public and other College audiences of the strength of CCBC's mission, the quality of its academic programs, and the diversity of training offerings and support services available. Revisions are made regularly to reflect program, policy, and/or procedural changes and to modify or rebrand the marketing message. As part of providing these communication tools and outreach initiatives for students and the community, several positive outcomes have been achieved. Staff training and the implementation of communication technology have augmented CCBC's efforts to comply with Higher Education Opportunity Act regulations related to misrepresentation. Additionally, a consistent message is provided when working directly with prospective and enrolled students. This same focus on quality would be applied to all advertising, recruiting, and admissions materials prepared for this proposed degree program.

Commitment to Support

CCBC faculty are evaluated annually in three areas—Professional Assignment, College and Community Service, and Scholarship/Professional Growth. It is stipulated that 60-70% of the evaluation must be based on Professional Assignment, and 10-20% must cover Professional Development. Within the category of Professional Assignment, the written faculty evaluation policy recognizes the importance of instructional improvement; and efforts made to convert, develop, or implement classes in online or blended formats are named in the category of instructional improvement. Potential areas of Scholarship/Professional Growth include furthering one's technical education by learning new software and/or technology. In addition, public performances, presentations, and exhibitions that recognize one's area(s) of expertise that involves research and scholarly preparation are also recognized as acceptable means of documenting scholarship and professional growth.

According to CCBC policy, when a program of study is discontinued, students will be afforded time to complete the program requirements. Program Coordinators will work with students to develop plans to help students complete their course work. If courses are no longer offered, substitutions will be made. The length of time for services and benefits to be extended is determined by the number of credits the student needs to complete the program, with the maximum of up to two years after the discontinuance of the program. Requests for further extensions must be submitted in writing to the Vice President of Instruction. This policy would apply to this proposed program of study.

Evaluation and Assessment

Learning outcomes assessment projects are used for individual courses in the proposed program. For instance, students are required to take a common final exam in all sections of ACCT 101—Principles of Accounting I so that the results can be assessed, and any deficiencies noted in the analysis can be addressed in the spirit of continuous improvement. This program will be incorporated in CCBC's program review process that supports CCBC's strategic direction of Student Success and fulfillment of the related institutional goal to measure and assess student outcomes routinely, evaluate multiple measures of student achievement and success, and act upon the results to improve student outcomes.

CCBC's Office of Planning, Research, and Evaluation (PRE) maintains information on student retention in academic programs. This data is provided as part of the program review process for analysis and program improvement. To further promote quality in instruction and assess the performance of the faculty member in the online environment, the Distance Learning Advisory Board developed and implemented a student course evaluation instrument for distance education courses. Faculty satisfaction with Distance Education Services and with Instructional Technology is measured through the annual CCBC Employee Survey. Since many of the courses in the Accounting A.A. degree are included in other CCBC credit offerings, the program is cost effective by taking advantage of existing College resources.

As part of CCBC's commitment to an evidenced-based approach to the best online teaching practices, the College provides budgetary resources to support Quality Matters (QM), a faculty-centered peer review process designed to certify the quality of online course design. Approximately 200 faculty have completed the Applying the QM Rubric workshop and nearly 20 are QM certified peer course reviewers. By faculty applying the QM rubric to existing distance education sections, CCBC can discern that essential course components, including learning objectives, assessments and measurements, resources and materials, learner engagement, and course technology have sufficient academic rigor and serve to enable students to meet the learning expectations and outcomes for the course. Increasing numbers of online courses are being evaluated for Quality Matters' certification. Continuous improvement is promoted through ongoing monitoring of student performance in distance education offerings by CCBC's Planning, Research, and Evaluation staff. The results of this monitoring are shared with appropriate constituencies so that any needed adjustments in curriculum can be made.

Student performance in online courses is also benchmarked against student performance in the same courses offered in a face-to-face format to evaluate differences. Comparisons of student retention/persistence are also made. The Office of Planning, Research, and Evaluation provided success rates for fall 2015 online courses of 67%, compared to 77% in face-to-face courses and found that this gap had narrowed slightly in recent years. Additionally, the withdrawal rate for online courses in fall 2015 was 3% higher (10%) than for face-to-face courses (7%). Data shows that many students who register late for online courses do so because classroom sections are full, and students who register late have lower success rates across all modes of instruction.

Assessment and documentation of student achievement will occur as part of CCBC's program review process. Academic programs, whether they are offered online or in traditional formats, are reviewed on a five-year cycle. Program coordinators must document how student-learning outcomes were developed and validate how the outcomes relate to the College's mission.