Proposal Of A New Undergraduate Or Graduate Program

This document should not exceed 3-5 pages in length.

1. Proposing College / School: Raymond J. Harbert College of Business
   Department: School of Accountancy

2. Proposed Program Title: BS in Accountancy - Online Option

3. CIP Code of Proposed Program: 52.0301
   4. Proposed Implementation Date: Fall 2014

5. Relationship of Proposed Program to the Auburn University Mission Statement and Strategic Plan:

(Auburn University’s mission statement may be accessed at the following site: http://www.auburn.edu/administration/trustees/policymanual/vision_and_mission.html; Auburn University’s strategic plan may be accessed at the following site: http://ocm.auburn.edu/strategic_plan/)

Auburn University’s mission statement states that "the University will provide traditional and non-traditional students broad access to the institution’s educational resources. In the delivery of educational programs on campus and beyond, the University will draw heavily upon the new instructional and outreach technologies available in the emerging information age."

Further, the Auburn University Strategic Plan states that "the university will redefine its role in the development of eLearning programs (including distance education), meeting the needs of current and new Auburn students in ways that are consistent with the university’s academic standards." In addition, Auburn will "make available fully online new undergraduate and graduate programs for degree completers and working professionals."

The School of Accountancy in the Harbert College of Business proposes to offer online its Bachelor of Science degree in Accounting. The School currently offers online the twelve undergraduate courses below (each is 3 credit hours for a total of 36 hours).

- ACCT 3113 Intermediate Accounting I
- ACCT 3123 Intermediate Accounting II
- ACCT 3213 Cost Accounting
- ACCT 3313 Business Processes & Internal Controls
- ACCT 3513 Accounting Information Systems
- ACCT 4313 Auditing & Assurance Services
- ACCT 4413 Income Tax I
- ACCT 4143 Internal Auditing
- ACCT 5133 Advanced Accounting Topics
- ACCT 5423 Income Tax II
- ACCT 5613 Governmental & NFP Acct
- ACCT 5703 Advanced Business Law

Since 2005, the School has offered these courses to students who are either pursuing the educational requirements for the CPA exam or the prerequisites for the Online Master of Accountancy (MAC) program. The average age and years of work experience of these students are 31 years and 9 years, respectively. Most of these students already possess a business degree from another accredited institution, but they tell us that they would like to pursue a second degree from Auburn since they are already taking the courses. This is particularly true for those students who have employer tuition reimbursement plans but cannot take advantage of them unless they are pursuing a degree. Thus, we believe that pursuing the ability to confer a degree will only increase the demand for our program.

Two university policies apply to our request for online degree approval. The first is the number of hours required to be
The policy states that a "minimum of 25 percent of the total semester hours are required for the baccalaureate degree and at least 50% of the course work in the major must be earned in residence at Auburn University." Under the assumption that "in residence" in an online environment means "from Auburn," the School offers enough credit hours to meet both requirements. Specifically, the BS degree in Accounting requires 123 total hours and 31 major hours. The 36 hours offered online exceed 25% of the total hours required and equal 100% of the required and elective courses in the major.

The second is the policy regarding second baccalaureate degrees. The policy requires at least 30 hours of unique coursework for a second degree, which the School can easily meet because it offers 36 credit hours. But the policy also requires second-degree-seeking students to complete all college core requirements. This is a potential issue because the Harbert College does not currently offer its core courses online. The School proposes to handle this in the following manner.

Admission to the online degree program will be open only to those candidates who have completed either an AACSB-accredited bachelor degree in business or an AACSB-accredited master degree in business administration (MBA). As such, students entering the degree program will be granted a waiver of the college core. The option of receiving a college core waiver is not explicitly granted by policy, but it is consistent with policy regarding the university core: "Students who completed a first baccalaureate degree at an institution other than Auburn University and subsequently pursue a second degree at Auburn University are not required to fulfill Auburn University's Core Curriculum." Using the same logic for a college core, we believe that it is reasonable to assume that a student with a degree from an AACSB accredited school has the general core knowledge and skills imparted by our own college core.

Our proposal for this online degree will require no additional resources. All of the courses required for the program are currently taught on a regular basis. Further, because the accounting program is separately accredited by AACSB, the program has a long history of program and student outcomes and assessment. As a result, the program will require very little adjustment to offer the degree online.

6. Expected Program Outcomes and Assessment Methods:

(Expected outcomes must be stated clearly and must include student learning outcomes and an assessment plan for ascertaining the extent to which the expected outcomes are achieved and for designing improvements based on analysis of assessment results.)

Below are the expected program outcomes and assessment methods that we use for the on-campus BSBA in Accountancy. We will use the same outcomes and assessment plan for the online program that we currently use for our on-campus program which is AACSB accredited.

Learning Objective 1:
Accounting majors will demonstrate oral and written communication skills in an accounting setting.

1a. First Means of Program Assessment & Criteria for Success: At least 75% of accounting majors will achieve an average rating of 4.0 or higher on a 5-point scale measuring written communication skills where 5 = excellent and 1 = unacceptable. The course instructor and one additional faculty member will evaluate research papers written by individual students in ACCT-3120 (Intermediate Accounting II).

1b. Second Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920 (Accounting Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring written communication skills where 5 = excellent and 1 = poor.

1c. Third Means of Program Assessment & Criteria for Success: At least 75% of accounting majors will achieve a rating of at least "Good" measuring oral communication skills. The course instructor and one additional faculty member will evaluate oral communication of individual students in ACCT-4310 (Auditing and Assurance Services).

1d. Fourth Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920 (Accounting Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring oral communication skills where 5 = excellent and 1 = poor.

Learning Goal 2:
Accounting majors will demonstrate technical competence in audit theory and practice.

2a. First Means of Program Assessment & Criteria for Success: At least 75% of accounting students will correctly answer 70 percent or more on final exam questions in ACCT-4310 (Auditing and Assurance Services).

2b. Second Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920
Learning Goal 3:
Accounting students will demonstrate technical competence in financial and managerial theory and practice.

3a. First Means of Program Assessment & Criteria for Success: At least 75% of accounting students will achieve a score of 70 percent or more on an examination on a cost accounting examination administered in ACCT-3120 (Intermediate Accounting II).

3b. Second Means of Program Assessment & Criteria for Success: At least 75% of accounting students will achieve an average rating of 4.0 or higher on a 5-point scale measuring technical competence in financial accounting theory and practice where 5 = excellent and 1 = unacceptable. The course instructor and one additional faculty member will evaluate research papers written by individual students in ACCT-3120 (Intermediate Accounting II).

3c. Third Means of Program Assessment & Criteria for Success: At least 75% of accounting students will achieve a score of 70 percent or more on an examination on a cost accounting examination administered in ACCT-3210 (Cost Accounting).

Learning Goal 4:
Accounting students will demonstrate technical competence in current tax theory and practice.

4a. First Means of Program Assessment & Criteria for Success: At least 75% of accounting students will achieve a score of 70 percent or more on a tax return project measuring current tax theory and practice completed in ACCT 5420 (Income Tax II).

4b. Second Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920 (Accounting Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring academic preparation for internship experience where 5 = excellent and 1 = poor.

Learning Goal 5:
Accounting students will demonstrate technical competence in the application of practical information technology.

5a. First Means of Program Assessment & Criteria for Success: At least 75 percent of accounting students will achieve a score of 80% or more on an assignment to assess spreadsheet skills. The course instructor and one additional faculty member will evaluate student work samples using defined criteria from an assignment in ACCT 3510 requiring students to develop a financial reporting spreadsheet.

5b. Second Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920 (Accounting Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring information technology skills where 5 = excellent and 1 = poor.

Learning Goal 6:
Accounting students will demonstrate capacity to use analytical skills in an accounting setting.

6a. First Means of Program Assessment & Criteria for Success: At least 75% of accounting majors will achieve an average rating of 4.0 or higher on a 5-point scale measuring analytical skills in an accounting setting where 5 = excellent and 1 = unacceptable. The course instructor and one additional faculty member will evaluate research papers written by individual students in ACCT-3120 (Intermediate Accounting II).

6b. Second Means of Program Assessment & Criteria for Success: At least 75% of students enrolled in ACCT 4920 (Accounting Internship) will achieve a rating of 4.0 or higher on a 5-point scale from the employer evaluation questionnaire measuring analytical skills in an accounting setting where 5 = excellent and 1 = poor.

7. Degree Requirements (Including All Formal Options):
(For programs at the undergraduate level, please provide a curriculum model for the program as well as for each formal option.)
BS in Accountancy - Online Option
Requiring 30 semester hours

Required Courses: (21 hours; 3 credit hours each)
ACCT 3113 Intermediate Accounting I
ACCT 3123 Intermediate Accounting II
ACCT 3213 Cost Accounting
ACCT 3313 Business Processes & Internal Controls
ACCT 3513 Accounting Information Systems
ACCT 4313 Auditing & Assurance Services
ACCT 4413 Income Tax I

Accounting Electives: (6 hours - choose two classes)
ACCT 4143 Internal Auditing
ACCT 5133 Advanced Accounting Topics
ACCT 5423 Income Tax II
ACCT 5613 Governmental & NFP Acct

Accounting or Business Elective: (3 hours)
ACCT 5703 Advanced Business Law

Notes:
Admission is limited to students who have completed an AACSB-accredited bachelors degree in business or an AACSB-accredited Masters of Business Administration (MBA) degree. Admitted students will therefore receive a waiver of the university and college cores.

Students who are working full-time and taking six hours per semester may complete the program in five semesters or two years. Students who are not working may complete the program more quickly.

8. Specific Admission and/or Continuation Requirements:

Admission to the program is limited to candidates who 1) have completed an AACSB-accredited bachelors degree in business or an AACSB-accredited Masters of Business Administration (MBA) degree and 2) have a USA or APO address.

The admissions process and advising of students will be administered by the Director of Accounting Graduate Programs in the School of Accountancy. Students enrolling in the Online BSBA in Accountancy will be primarily working professionals who need specialized advice regarding the curriculum, accounting profession, CPA exam requirements, and graduate school.

9. Existing Courses and New Courses Required:

Existing courses are listed above and no new courses are required.

10. Relationship of Proposed Program to Other Auburn University Programs:

(If "yes" for either item, please provide explanation in the space provided below.)

Will the program support or be supported by other program(s) at Auburn University?  
☐ Yes  ☐ No

Will this program replace any existing program(s), or specializations / options / concentrations within existing program(s) at Auburn University?  
☐ Yes  ☐ No
11. New or Additional Resources / Resource Shifting Required:
(If "yes" for any item, please provide explanation in the space provided below.)

- Will additional faculty lines be required? ⭕ Yes ⭝ No
- Will new or additional space (e.g.: laboratory or classroom) be required? ⭕ Yes ⭝ No
- Will additional library resources be required? ⭕ Yes ⭝ No
- Will additional GTA support be required? ⭕ Yes ⭝ No

Explanation of or provision for new or additional resources / explanation of program's support or replacement of other programs:

n/a

12. Potential Duplication of Other Programs in the State:
(If the program would overlap with or duplicate a similar offering at another institution in the state, articulate the program's necessity and/or any differences from similar programs.)

n/a

13. Collaboration With Other Institutions:
(Indicate whether or not the proposed program will -- either immediately or in the future -- involve collaboration with other post-secondary institutions. If so, provide all relevant details.)

n/a

14. Distance Education:
(If Distance Education will be incorporated in the delivery of the proposed program, provide details of implementation, scope, etc.)

The School of Accountancy has been offering 36 hours of upper-level (3000 level and above) online undergraduate accounting courses since Fall 2005. We will continue to offer these courses in the same manner as we have been for the past nine years.

15. Documented Need for Proposed Program:
(Elaborate upon the methodology used to appropriately assess regional, state, or national need and/or student demand for program.)

Since Fall of 2005, we've had 260 applicants apply to our existing accounting undergraduate distance learning/online program where we provide students an opportunity to pursue the courses needed to qualify for the CPA exam or to pursue the prerequisites for the online MAC Program. In addition to this group of 260 students, we've had numerous students inquire about pursuing an online undergraduate degree in accounting from Auburn, because we offer an AACSB accredited degree.

16. Employment Opportunities:
(Provide specific examples of employment opportunities anticipated for graduates of the proposed program.)

Students completing this program will be qualified to work in the following areas of accounting: public accounting, corporate accounting, government, education, etc. According to the U.S. Bureau of Labor Statistics 2012-2013 Occupational Outlook Handbook, employment of accountants and auditors are expected to grow faster through 2020 than for any other occupation. In addition, according to the American Institute of CPAs, 75% of today's CPAs will retire over the next 15 years, therefore, creating a tremendous shortage of CPAs and a greater demand for degreed accounting professionals.
Approvals

Department Chair/Head

College/School Curriculum Committee

College/School Dean

Dean of the Graduate School (for Graduate Programs)

Assoc. Provost for Undergraduate Studies (for Undergraduate Programs)

Date

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