

ACAP
3/23/17
Agenda Item 4a

Name of Institution The Citadel

Name of Program (include concentrations, options, and tracks)

Bachelor of Science in Business Administration, Accounting Major

Program Designation

- Associate's Degree
- Master's Degree
- Bachelor's Degree: 4 Year
- Specialist
- Bachelor's Degree: 5 Year
- Doctoral Degree: Research/Scholarship (e.g., Ph.D. and DMA)
- Doctoral Degree: Professional Practice (e.g., Ed.D., D.N.P., J.D., Pharm.D., and M.D.)

Does the program qualify for supplemental Palmetto Fellows and LIFE Scholarship awards?

- Yes
- No

Proposed Date of Implementation

CIP Code

August 2017

Delivery Site(s)

The Citadel

Delivery Mode

- Traditional/face-to-face*
*select if less than 50% online
- Distance Education
 - 100% online
 - Blended (more than 50% online)
 - Other distance education

Program Contact Information (name, title, telephone number, and email address)

Dr. Liz Washington Arnold, Associate Professor of Accounting and Accounting Concentration
Pathway Director; 843-953-5168; arnoldl1@citadel.edu

Institutional Approvals and Dates of Approval

Undergraduate Curriculum Committee: October 18, 2016
Faculty Senate: December 13, 2016
Board of Visitors: January 9, 2017

Background Information

State the nature and purpose of the proposed program, including target audience and centrality to institutional mission. (1500 characters)

This proposal is a reclassification of the Accounting concentration to an Accounting major. No curricular or administrative changes are made. The purpose of the reclassification is to make more visible to student and employers that The Citadel offers a robust accounting degree that can and frequently leads to licensure as a Certified Public Accountant. The Citadel School of Business is accredited by AACSB.

The Bachelor of Science in Business Administration, Accounting major at The Citadel is designed to meet the growing job need and opportunities for accountants in public and private industry, government and not-for-profit entities and related jobs in other financial and managerial environments. The program currently exists at The Citadel in a more informal manner as an Accounting Concentration Pathway. While the Pathway concept in The Citadel School of Business has only existed for 3 years, Accounting as a Concentration has existed at The Citadel for over 25 years. Recognizing accounting as a major in The Citadel School of Business will formalize a program that already exists and give our accounting students the recognition they have earned.

The object of this degree is to prepare students with the accounting skills, technology exposure and standards and regulations for the multi-career options existing within the accounting profession. This program provides students with professional skills including business transactional analysis, financial and managerial data gathering and analysis, financial statement interpretation and preparation, auditing, tax preparation, tax planning and requirements to meet various certifications related to their career choices. It has been noted by several publications over the last four years that accounting and financial services jobs have been the hardest to fill. The Bureau of Labor Statistics Occupational Outlook Handbook 2016-2017 has assessed the job outlook for accountants to grow by 11% a year 2014 - 2024.

The Citadel's current Accounting Concentration Pathway (ACP) program requires 8 accounting or accounting related courses beyond the core business requirements. The courses compare favorably with accounting course requirements at several other South Carolina schools offering accounting as a major. Over the last 5 years an average of 18 students have completed the program and have been successful with getting jobs within public accounting firms, industry and government. Similar to other schools, most of the accounting students have jobs before the end of their senior year, including those with military contracts. The labor market for accountants is growing and we want to prepare our students with the appropriate credential to compete.

Centrality of the Program

Given The Citadel's history, reputation, and affiliations in business, government and not-for-profit, it is strategically placed to take a prominent role in supporting this academic discipline. The proposed program is consistent with The Citadel's mission to educate and develop principled leaders.

List the program objectives. (2000 characters)

This program introduces students to the accounting, auditing, tax, law and information systems concepts, standards and principles requiring analysis, critical thinking and critical leadership skills to successfully meet the needs of the business, government and not-for-profit entities.

Students who graduate with the accounting major from the Citadel will be able to demonstrate the following student learning outcomes:

- An understanding of financial and managerial accounting concepts, terminology and information and their importance in making business decisions
- Knowledge of organizations and regulatory bodies responsible for national and international accounting standards and principles, auditing standards and guidelines and commercial and tax law
- The ability to apply U.S. generally accepted accounting principles to business transactions in industry, government and not-for-profit accounting for recognition or other reporting
- The ability to prepare, analyze, interpret and communicate the results of financial and qualitative information for decision making purposes
- Familiarity with broad areas of commercial law and analyze a statute within the Uniform Commercial Code (UCC) including interpreting and briefing a case, making a record of fact for any case and understanding of the relative legal environment.
- Knowledge of the objectives and structure of the federal income tax system and the ability to identify and explain tax issues and concepts
- An understanding of the basic principles of federal taxation and ability to prepare comprehensive return for individuals and businesses.
- Ability to perform accounting, audit, commercial law and basic tax research including the use of applicable computerized databases
- Identify and define how businesses use computer based information systems for operating competitive and effective organizations.
- Demonstrate skills in applying commonly used accounting software.
- Understanding audit procedures and standards, risk analysis, evaluation of controls, evidence gathering and reporting of information and the ability to conduct compliance and operations audits
- An understanding of the ethics and integrity principles applicable to the accounting professions.

Assessment of Need

Provide an assessment of the need for the program for the institution, the state, the region, and beyond, if applicable. (1500 characters)

The need for this program is rooted in the increased market demand for accountants as expressed by the American Institute of Certified Public Accountants, the South Carolina

Association of Certified Public Accountants, The Institute of Management Accountants, local and regional accounting firms. This was also noted by the Bureau of Labor and Statistics as growth is projected to be 11% per year 2014 – 2024. The Citadel is one of the accounting programs in the state that fully prepares students to meet this demand.

Employment Opportunities

Is specific employment/workforce data available to support the proposed program?

- Yes
- No

If yes, complete the table and the component that follows the table on page 4. If no, complete the single narrative response component on page 5 beginning with “Provide supporting evidence.”

Employment Opportunities			
Occupation	Expected Number of Jobs	Employment Projection	Data Source
Accountants and auditors	1,332,700 (US 2014)	10.7% growth over 10 years	US Bureau of Labor Statistics
Accountants and auditors	14,470 (SC, May, 2015)		US Bureau of Labor Statistics State Occupational and Wage Estimates, May, 2015
Accountants and auditors	2,480 Charleston region)	6.9% growth 2014-2015	Charleston Regional Competitive Center

Provide additional information regarding anticipated employment opportunities for graduates.

As malfeasance during the beginning of the 21st century became widespread with accounting scandals of Enron, Tyco, Arthur Andersen, etc. the demand for accountants has increased and continues to grow. The creation of the Public Company Accounting Oversight Board by the Sarbanes-Oxley Act of 2002 to oversee the auditing profession through its separation of duties policies for audit firms and their clients and the additional review procedures increased the need for accountants throughout.

The talent and expertise that even an entry level accountant brings can start benefitting a company right away. It was noted earlier by the BLS that an 11% increase each year expected through 2024. However, the most visible outlook for the job market for accountants is the number of job ads appearing online in all geographical areas, job classifications and job levels.

Provide supporting evidence of anticipated employment opportunities for graduates, including a statement that clearly articulates what the program prepares graduates to do, any documented citations that suggests a correlation between this program and future employment, and other relevant information. Please cite specific resources, as appropriate. (3000 characters)

Will the proposed program impact any existing degree programs and services at the institution (e.g., course offerings or enrollment)?

- Yes
- No

List of Similar Programs in South Carolina

Program Name	Institution	Similarities	Differences
Bachelor of Science in Accounting	Coastal Carolina University (CCU);	Both programs offer classes that cover accounting functions generally (e.g. financial and managerial accounting, taxation, auditing, law, AIS, etc.)	The Citadel attracts a different undergraduate student than CCU-students who want to be part of the Corp of Cadets. Additionally an accounting student at The Citadel will have the necessary 150 hours required to be licensed as a CPA in most states.
Bachelor of Science in Accounting	College of Charleston (CoC)	Both programs offer classes that cover accounting functions generally (e.g. financial and managerial accounting, taxation, auditing, law, AIS, etc.)	The Citadel attracts a different undergraduate student than CCU-students who want to be part of the Corp of Cadets. Additionally an accounting student at The Citadel will have the necessary 150 hours required to be licensed as a CPA in most states.
Bachelor of Science in Accounting	Clemson University	Both programs offer classes that cover accounting functions generally (e.g. financial and managerial accounting, taxation, auditing, law, AIS, etc.)	The Citadel attracts a different undergraduate student than CCU-students who want to be part of the Corp of Cadets. Additionally an accounting student at The Citadel will have the necessary 150 hours required to be licensed as a CPA in most states.
Bachelor of Science in Accounting	USC-Columbia	Both programs offer classes that cover accounting functions generally (e.g. financial and managerial accounting, taxation, auditing, law, AIS, etc.)	The Citadel attracts a different undergraduate student than CCU-students who want to be part of the Corp of Cadets. Additionally an accounting student at The Citadel will have the necessary 150 hours required to be licensed as a CPA in most states.

**Description of the
 Program**

Projected Enrollment						
Year	Fall		Spring		Summer	
	Headcount	Credit Hours	Headcount	Credit Hours	Headcount	Credit Hours
2017	52	300	52	300	15	90
2018	55	330	55	330	16	96
2019	60	360	60	360	17	102
2020	62	372	62	372	18	108
2021	65	390	65	390	19	114

Besides the general institutional admission requirements, are there any separate or additional admission requirements for the proposed program?

Y

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N

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If yes, explain. (1000 characters)

Are there any special articulation agreements for the proposed program?

Yes

No

If yes, identify. (1000 characters)

We have several agreements with South Carolina community colleges for degree completion.

Curriculum

Curriculum by Year

Course Name	Credit Hours	Course Name	Credit Hours	Course Name	Credit Hours
Year 1					
Fall		Spring		Summer	
ENGL 101 Composition & Literature	3	ENGL 102 Composition & Literature	3		
Biology, Chemistry or Physic 1 & Lab1	4	Biology, Chemistry or Physic 2 & Lab2	4		
BADM 101 Intro to Business	3	MATH104 Elementary Math Modeling	3		
MODERN Language 101	3	MODERN Language 102	3		
LDRS 101 First Year Seminar	1	LDRS 111 Freshman Ethical Seminar	1		
RPED 250 Physical Education	2	RPED 251 Physical Education	0		
1 st Year Basic ROTC		1 st Year Basic ROTC			
Total Semester Hours	16	Total Semester Hours	14	Total Semester Hours	
Year 2					
Fall		Spring		Summer	
ENGL 201 Major British Writers	3	BADM 216 Communications in Business	3		
BADM 217 Business Computer Application	3	HIST XXX Western or World Civilization 1	3		
MODERN Language 201	3	MODERN Language 202	3		
BADM 201 Principles of Macroeconomics	3	BADM 202 Principles of Microeconomics	3		
MATH 106 Applied Calculus	3	BADM 205 Business Statistics I	3		
BADM 211 Intro to Fin. Acct & Reporting	3	BADM 212 Intro to Managerial Accounting	3		
LDRS 201 Sophomore Seminar	1	LDRS 211 Sophomore Seminar	0		
RPED XXX Physical Education	0	RPED XXX Physical Education	0		
2 nd Year Basic ROTC		2 nd Year Basic ROTC			
Total Semester Hours	19	Total Semester Hours	15	Total Semester Hours	
Year 3					
Fall		Spring		Summer	
Biology, Chemistry or Physic 1 & Lab1	4	Biology, Chemistry or Physic 2 & Lab2	4		
BADM 300 Intermediate Fin. Accounting I	3	BADM 301 Intermediate Fin. Accounting II	3		
BADM 302 Managerial Accounting	3	BADM 318 Commercial Law	3		
BADM 305 Legal & Ethical Environment of Business	3	BADM 321 Business Finance	3		
BADM 309 Marketing Principles	3	BADM 371 Leadership in Organization	3		
BADM 338 Management & Org. Behavior	3	ENGL XXX English, American or World Lit	3		
LDRS 311 Junior Ethics Enrichment Exp.	0	1 st Year Advanced ROTC			
1 st Year Advanced ROTC					
Total Semester Hours	19	Total Semester Hours	19	Total Semester Hours	

Curriculum by Year					
Course Name	Credit Hours	Course Name	Credit Hours	Course Name	Credit Hours
Year 4					
Fall		Spring		Summer	
BADM 410 Production Management	3	BADM 422 Strategic Management	3		
BADM 416 Auditing & Assurance Services	3	XXXX XXX Social Science Core Course	3		
BADM 427 Accounting Information System	3	BADM 402 Advanced Accounting	3		
HIST XXX Western or World Civilization 2	3	BADM 419 Federal Taxation	3		
BADM XXX Accounting Elective	3	Elective	3		
2 nd Year Advanced ROTC		2 nd Year Advanced ROTC			
Total Semester Hours	15	Total Semester Hours	15	Total Semester Hours	
Year 5					
Fall		Spring		Summer	
Total Semester Hours		Total Semester Hours		Total Semester Hours	

Total Credit Hours Required=132

Course Descriptions for New Courses

Course Name	Description
Government and Not-For-Profit	This course will provide an in-depth study of the accounting concepts and techniques utilized in government and not-for-profit entities. Specific entities will be utilized in this course including governmental units, colleges and universities and national and local charitable entities.
Federal Taxation II	This course will provide a study of the basic principles of federal income tax law applicable to partnerships and corporations. Emphasis is given to research, compliance and tax planning and preparation. Topics include an understanding of tax legislation, business deductions, inclusions, exclusions, credits and deferred tax assets and liabilities.

Faculty

Faculty and Administrative Personnel				
Rank	Full- or Part-time	Courses Taught or To be Taught, Including Term, Course Number & Title, Credit Hours	Academic Degrees and Coursework Relevant to Courses Taught, Including Institution and Major	Other Qualifications and Comments (i.e., explain role and/or changes in assignment)
Associate Professor	Full	BADM 211, BADM 300, BADM 301, BADM 402, BADM 601, BADM	Ph.D. Accounting, Rutgers University	Dr. Liz Washington Arnold, Associate Professor of Accounting and Accounting Concentration Pathway Director; NJ Licensed CPA, Teaches Introductory Financial Accounting to graduates and undergraduates, Intermediate Accounting I & II, Advanced Accounting and Graduate Managerial Accounting; Prior years corporate and entrepreneurial experience.
Professor	Full	BADM 211, BADM 212, BADM 302	Ph.D. Accounting, Virginia Polytechnic Institute and State University	Dr. Sheila Foster, CPA, CFE Professor and Director of Global Experiences for The Citadel School of Business; Certified Public Accountant and Certified Fraud Examiner; Teaches Introductory Financial Accounting, Introductory, Intermediate and Graduate Managerial Accounting; Authored Managerial Text.
Professor	Full	BADM 427 (Accounting Information Systems	Ph.D. Information Systems and Decision Sciences, University of South Florida	Dr. Janette Moody Professor and Associate Dean Former CPA with public and industry experience with extensive information systems (IS) expertise; Teaches graduate and undergraduate Management IS including undergraduate Accounting IS.

Professor	Full	BADM 318 (Commercial Law)	Ph.D. Regents University; J.D. University of North Carolina	Dr. Benjamin Dean, Professor & Department Head, Leadership Studies Attorney in U.S. with over 16 years' active experience in private and government practice. Extensive organizational leadership and professional experience
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				gained in a broad range of responsibilities in for-profit firms and not-for-profit organizations, as well as in the public sector.
Associate Professor	Full	BADM 211, BADM 212, BADM 416, BADM 419	MA - Taxation, University of South Carolina	Prof. Cynthia E. Bolt, CPA, CGMA Associate Professor and Co-Director of Conference on Teaching and Learning in Accounting; Teaches Introductory Financial and Managerial Undergraduate Accounting, Auditing and Federal Taxation focusing on Sole Proprietorships; CPA & Certified Global Management Accountant; Well published author with prior public accounting experience

Note: Individuals should be listed with program supervisor positions listed first. Identify any new faculty with an asterisk next to their rank.

Total FTE needed to support the proposed program (i.e., the total FTE devoted just to the new program for all faculty, staff, and program administrators):

Faculty: 4.5 Staff: .5 GA: 1.0

Faculty/Administrative Personnel Changes

Provide a brief explanation of any additional institutional changes in faculty and/or administrative assignment that may result from implementing the proposed program. (1000 characters)

There are no proposed changes in assignment for currently employed administrators and faculty. As student enrollment grows needed faculty lines will be added.

There are no proposed changes in assignment for currently employed administrators and faculty. The Citadel intends to hire another Assistant Professor (tenure track) for fall 2017 based on a re-allocation of resources to teach in the accounting program. The four full faculty members and the 2 professors teaching one course each described in the above table will be able to teach all courses in the program. As student enrollment grows needed faculty lines will be added.

Qualifications of new faculty: We are interested in candidates who possess a terminal degree and whose research interests fall within one of the following broad areas: financial accounting, managerial accounting, government and not-for-profit, corporate tax or forensic accounting. A Ph.D. is required. The applicants must have at least 18 hours of graduate credit in accounting, or a related program of study.

Faculty Development: Additional faculty development money will be set aside for workshops, professional development and research opportunities. The Citadel Foundation currently provides funding for faculty development in the amount up to \$2700. The Citadel LEAD Plan provides additional development support for faculty to attend intelligence and security conferences and for curriculum development through 2018.

Library and Learning Resources

Identify current library/learning collections, resources, and services necessary to support the proposed program and any additional library resources needed. (1000 characters)

The Citadel will not need to increase library holdings by adding accounting journals, monographs or databases. The table below reviews the accounting holdings in view of the degree program proposed.

Resource	Type	Already at Citadel?	
Business Source Complete	Database	Yes	
Academic Search Complete	Database	Yes	

Journal of Finance	Journal	Yes	
Review of Financial Studies	Journal	Yes	
Journal of Financial Economics	Journal	Yes	
Journal of Accounting and Economics	Journal	Yes	
Accounting Review	Journal	Yes	
Journal of Financial and Quantitative Analysis	Journal	Yes	
Contemporary Accounting Research	Journal	Yes	
Accounting, Organization and Society	Journal	Yes	

Student Support Services

Identify academic support services needed for the proposed program and any additional estimated costs associated with these services. (500 characters)

The Citadel’s student support programs, services, and activities promote student learning and enhance the total growth and development of students by emphasizing the college’s core values – honor, duty, and respect. Specifically, they are unified and governed by The Citadel’s Philosophy of Student Support Programs, Services, and Activities, an overarching statement of purpose that commits them “to encourage the development and integration of personal values and habits that will remain with the individual for life,” published in both The Citadel’s *Undergraduate Catalog* and The Citadel’s Student Support Services Brochure. This is their common goal.

The Citadel’s numerous student support programs, services, and activities are categorized and listed in the Student Support Services Inventory. The comprehensiveness of this list highlights their appropriateness and consistency with the college’s Philosophy of student Support Programs, Services, and Activities. Student support services are also annually assessed to ensure they are fully supporting the institutional mission and attaining high student satisfaction ratings.

The Citadel also provides a robust array of academic support services.

A. The Citadel Academic Support Center’s mission is to aid students in their transition to college life and to help them achieve individual academic success culminating in graduation. To further this mission, the Center provides support to Citadel students through the following programs:

- Corps Squad Program (Athletic Academic Services)
- Learning Strategies Programs
- Mathematics Lab
- Reading Strategies Program
- Subject-Area Tutorial Program

- Supplemental Instruction Program
- Writing Lab

B. The Office of Multicultural Student Services and International Studies promotes an appreciation for diversity among students, faculty, and staff and provides students with information on a variety of study abroad opportunities.

C. The Citadel places a great deal of emphasis on providing its students with general instruction in the use of the library, and encourages faculty across disciplines to schedule instructional sessions in the library. Librarians present a two-hour block of focused instruction within 30 sections of LDRS 101 Freshmen Transition Course every year, which focuses on use of the library and its resources.

D. Two offices are dedicated to supporting students with academic projects or assignments that require the use of technology or training in oral presentations. Multimedia Services helps students with such things as video and audio production, web page design, and graphics production. The Oral Communications Lab offers support services for students who wish to improve their presentation skills

Physical Resources

Identify any new instructional equipment needed for the proposed program. (500 characters)

Equipment

No purchases of major equipment items will be needed for the first five years of the Accounting degree program beyond normal acquisitions for new faculty.

Will any extraordinary physical facilities be needed to support the proposed program?

Yes

No

Identify the physical facilities needed to support the program and the institution's plan for meeting the requirements, including new facilities or modifications to existing facilities. (1000 characters)

Physical Plant

The current physical plant will provide adequate space for the Accounting degree program for the first five years. No modifications to existing facilities are anticipated at this time.

Financial Support

Estimated New Costs by Year						
Category	1st	2nd	3rd	4th	5th	Total
Program Administration						
Faculty and Staff Salaries						
Graduate Assistants						
Equipment						
Facilities						
Supplies and Materials						
Library Resources						
Other*						
Total						
Sources of Financing						
Category	1st	2nd	3rd	4th	5th	Total
Tuition Funding						
Program-Specific Fees						
State Funding (i.e., Special State Appropriation)*						
Reallocation of Existing Funds*						
Federal Funding*						
Other Funding*						
Total						
Net Total (i.e., Sources of Financing Minus Estimated New Costs)						

*Provide an explanation for these costs and sources of financing in the budget justification.

Budget Justification

Provide a brief explanation for the other new costs and any special sources of financing (state funding, reallocation of existing funds, federal funding, or other funding) identified in the Financial Support table. (1000 characters)

Note: Institutions need to complete this budget justification *only* if any other new costs, state funding, reallocation of existing funds, federal funding, or other funding are included in the Financial Support table.

The funding for the program has already been established at The Citadel through tuition and foundation support.

Evaluation and Assessment

Programmatic Assessment: Provide an outline of how the proposed program will be evaluated, including any plans to track employment. Identify assessment tools or software used in the evaluation. Explain how assessment data will be used. (3000 characters)

Assessment of student learning outcomes:

The Citadel is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools. The program will track accomplishment of Program Outcomes through the Taskstream software. Taskstream's platforms provide a centralized information and communication hub for assessment, accreditation, and planning activities across an institution. These include academic and non-academic outcomes assessment, planning, and program review. Taskstream offers specialized tools that enable users to document learning outcomes, align outcomes to institutional goals and standards, develop assessment plans, create curriculum maps, manage faculty credentials, and improve education based on findings.

Taskstream's suite of tools facilitates the collection of student work, student reflections on the learning process, and faculty or peer rubric-based assessment. Rubrics, which are used to clarify expectations and scoring criteria, may also be aligned with established learning outcomes, standards, and competencies. The software provides reporting capabilities to support the aggregation and analysis of student performance data for the review of program and institutional effectiveness, as well as for reporting to accrediting agencies and other external stakeholders.

General Education Learning Outcomes:

- Written Communication:*** Student can effectively communicate ideas in a logical sequence, demonstrating control of syntax and mechanics and the ability to integrate credible and relevant sources.
- Quantitative Reasoning:*** Student can use quantitative-reasoning skills to successfully make calculations, interpret data, communicate results, and evaluate an issue or solve a problem.
- Critical Thinking:*** Student can analyze complex issues that have varying

positions and assumptions using information from credible sources. Student has the ability to state positions, create new positions, and acknowledge other positions including implications and consequences.

- Ethical Reasoning*: Student can recognize ethical issues when presented in a complex, multilayered (gray) context, analyze cross-relationships among the issues, and evaluate ethical perspectives and concepts, including his or her own.

In addition to standardized tests like the CLA and national survey instruments, The Citadel's General Education program is assessed through assignments embedded in its required E-Leadership Portfolio. The Citadel was awarded the 2014 Council of Higher Education Accreditation (CHEA) Award for assessment of the general education program.

Consistent with SACS accreditation standards, student learning outcomes at the degree program level will be assessed in multiple ways. All course objectives will be aligned with the learning objectives for the degree program. Assessment methods will include both direct and indirect measures.

Direct Measures

- Students in the degree program will be required to compile a portfolio of material which document the learning objectives of the program. This would include in-class assignments, group assignments and other projects utilizing established critical thinking, communication, and ethics rubrics for course evaluation. The portfolio is designed to demonstrate fulfillment of student learning outcomes for each course in the program as well as the field experience. Students will also be asked to complete exams and a reflective assignment based on the portfolio which summarizes the student's perception of knowledge, skills, and attitudes related to accounting. The portfolio will be completed at least four weeks prior to program completion. The portfolio will be evaluated by the graduate program director and members of the graduate faculty.
- Students will complete course evaluations each semester for each course taken during a term.
- Employer surveys will be conducted every other year by the institution.

Indirect Measures

- Surveys of graduating students and alumni will be conducted to assess student learning outcome achievements. All graduating students will complete a self-assessment survey of their progress in the acquisition of knowledge, skills, and attitudes. Post-graduation surveys will also be conducted to assess utilization of knowledge and skills on the job after graduation. The post-graduation surveys will be conducted with graduates one year and three years after graduation.

Plans for Programmatic Assessment: Programmatic assessment will occur at multiple levels.

- I. Current in program**
 - a. Each semester course evaluation data will be collected from students.
 - b. For each course a course objective alignment matrix will be prepared by the instructor to ensure program objectives, course objectives, and course assessment tools align. The faculty member will submit the matrix and corresponding sample assignments for each course annually for archiving in departmental files.
 - c. Faculty teaching in the degree program will meet annually to discuss and update the course objective alignment matrix.
- II. Graduation Assessment**
 - a. Graduation rate
 - b. Rate of student publication and/or conference presentations
 - c. Assessment of employment data for graduates- employment rate
 - d. Number of students seeking advanced degrees
 - e. Faculty teaching in degree program will assess degree completer portfolios annually and make recommendations for programmatic changes.
- III. Post-Graduation**
 - a. Alumni survey to gage how well the program is preparing graduates for
 - b. Employer survey conducted annually to ascertain the whether the program is preparing graduates for accounting careers.
- IV. Program Change:** The data (course evaluations, portfolios, alignment matrixes, graduation assessment data, and post-graduation assessment data) collected as part of the assessment process will be collated annually, distributed and reviewed by the faculty teaching in the program. After reviewing the data, the faculty will meet to discuss, propose, and vote, if necessary, on any curriculum or pedagogical adjustments. Changes implemented will be reviewed annually by the faculty teaching in the program and assessment data used to determine effectiveness of changes.

Student Learning Assessment

Expected Student Learning Outcomes	Methods of/Criteria for Assessment
An understanding of the importance of financial and managerial accounting concepts, terminology and their application in making business decisions	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Knowledge of organizations and regulatory bodies responsible for national and international accounting standards and principles, auditing standards and guidelines and commercial and tax law	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
The ability to apply U.S. generally accepted accounting principles to business transactions in industry, government and not-for-profit accounting for recognition, reporting or other requirement	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Be able to provide an analysis of financial statements and financial information and make inferences	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Familiarity with broad areas of commercial law with the ability to analyze a Uniform Commercial Code statute, interpret and brief a case, and understanding of the relative legal environment	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Understand the role of ethics and integrity for accounting professionals	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Knowledge of the objectives and structure of the federal income tax system and the ability to identify and explain tax issues and concepts	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
An understanding of the basic principles of federal taxation and ability to prepare comprehensive returns for individuals and businesses	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Understanding audit procedures and standards, risk analysis, evaluation of controls, evidence gathering and reporting of information and the ability to conduct	Direct assessments embedded in courses through exams, projects, presentations, program portfolio

compliance and operations audits	
Be able to apply quantitative and qualitative internal data in management decisions to increase the effectiveness and competitiveness of the organization	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Identify and define how businesses use computer based information systems for operating competitive and effective organizations.	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Demonstrate skills in applying commonly used accounting software.	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Ability to perform accounting, audit, commercial law and basic tax research including the use of applicable computerized databases	Direct assessments embedded in courses through exams, projects, presentations, program portfolio
Develop enhanced critical thinking skills	Direct assessments embedded in courses through exams, projects, presentations, program portfolio, Collegiate Learning Assessment (CLA), and employer surveys. Indirect assessments will include the National Survey of Student Engagement (NSSE), student surveys, and alumni surveys.
Demonstrate ability to collaborate and work effectively in teams	Direct assessments embedded in courses through exams, projects, presentations, program portfolio, Collegiate Learning Assessment (CLA), and employer surveys. Indirect assessments will include the National Survey of Student Engagement (NSSE), student surveys, and alumni surveys.
Develop enhanced written and oral communication skills	Direct assessments embedded in courses through exams, projects, presentations, program portfolio, Collegiate Learning Assessment (CLA), and employer surveys. Indirect assessments will include the National Survey of Student Engagement (NSSE), student surveys, and alumni surveys.
Understand leadership principles as they apply accounting entities (businesses, government agencies, not-for-profits, etc.).	Direct assessments embedded in courses through exams, projects, presentations, program portfolio

Will the proposed program seek program-specific accreditation?

- Yes
 No

If yes, provide the institution's plans to seek accreditation, including the expected timeline for accreditation. (500 characters)

Will the proposed program lead to licensure or certification?

- Yes
 No

If yes, explain how the program will prepare students for licensure or certification. (500 characters)

The program will provide students with the number of accounting and business credit hours required to take the certified public accountant (CPA) examination in South Carolina and several other states. In addition, the program would provide students with the necessary 150 credit hours necessary to be licensed in South Carolina and several other states. (CPA licensing requirements are state specific.)

The program also provides the necessary degree for students to take the certified management accountant (CMA) examination, the certified internal auditor (CIA) examination and various other certifications and credentials available in finance and accounting.

Teacher or School Professional Preparation Programs

Is the proposed program a teacher or school professional preparation program?

- Yes
 No

If yes, complete the following components.

Area of Certification

Please attach a document addressing the South Carolina Department of Education Requirements and SPA or Other National Specialized and/or Professional Association Standards.