

**Program Review Summary Template**  
**3.7 Academic Program Review**  
(optional)

Based on the thorough internal or external program review addressing all criteria in policy, a comprehensive report should be possible within ten or fewer pages. This program review template is provided to assist institutions in compiling the program review information, which is to be presented to the institutional governing board prior to submission to the State Regents. Executive Summaries should be possible within two pages using the provided template (Program Review Executive Summary Template).

Description of the program's connection to the institutional mission and goals:

The Associate of Applied Science in Accounting degree program supports two goals: (1) to allow students to advance to positions of increasing responsibility in accounting; and (2) to prepare students with the necessary skills to gain immediate employment in the field of Accounting. This program fits the mission and goals of the institution in fostering a lifelong learning environment for a diverse population.

Faculty and staff assigned to the Associate of Applied Science in Accounting degree program include two full-time faculty members on the master's degree level with a variety of related accounting experience and an active Certified Public Accountant (CPA) license; and five part-time instructors all of which have either a master's level degree in business or an active CPA license.

The Business Building houses a computer complex of 13 classrooms with fully networked computer support for professors and students alike. High speed internet access is available to all users. Six of the classrooms can be scheduled for classes in the Associate of Applied Science in Accounting degree program. In addition, three rooms are open labs for independent student work and research as well as tutor-staffed lab hours. All rooms are equipped with professor workstation microphones and requisite software to support creation of podcasts during scheduled classes. The Business and Information Technology (BIT) Division also has access to an additional computerized, 18-28-seat classroom in the Social Sciences building as an overflow classroom, if needed. This classroom is maintained to BIT Divisions standards by the BIT Division lab support staff (described below). In addition to local BIT Division facilities, students and faculty are provided storage space on our learning management system which is backed up on a regular basis.

Software which is needed to support classes and instruction are updated and changed based on faculty research and recommendations. Software changes typically occur in conjunction with curriculum actions and are thusly synchronized with the budgeting cycle. Currently, the Associate of Applied Science in Accounting degree program is utilizing the following software: QuickBooks Online Software Package by Intuit, and various Microsoft Office applications. In addition to the software listed above, the Associate of Applied Science in Accounting degree program, courses in the Associate of Applied Science in Accounting degree program utilize online textbook companion platforms provided by McGraw-Hill and

Cengage publishers. These platforms allow students to complete and submit homework, quizzes, and exams in an online environment. Requiring students to complete assignments in an online environment allows for instant feedback as well as more accurate tracking of grades and results.

### **3.7.5 Process (Internal/External Review):**

Previous Reviews and Actions from those reviews:

Analysis and Assessment (including quantitative and qualitative measures) noting key findings from internal or external reviews and including developments since the last review:

Since the last review, we have evolved some of our courses to become more relevant in the current job market. Students obtain entry level accounting skills including computer accounting skills with the completion of the Accounting Associate in Applied Science degree program. Short-Term Financial Management course was last offered in 2014. We have implemented two courses that are offer national credentials from the National Bookkeepers Association. After completing the Professional Bookkeeping, Payroll and QuickBooks Online, students will be taking the Certified Bookkeeper exam, Payroll Certification Exam, and the QuickBooks Online Certification. These credentials are sought to make our graduates more marketable in their prospective workplace.

We have sufficient amount of computers in the accounting lab to host students for the time being.

Also, to be more current with today's modern society, the accounting program decided to offer online and hybrid upper level courses so it would be feasible for students to complete the Accounting Associate in Applied Science degree in a reasonable amount of time.

Faculty believes that the best measure of student learning is job placement and job success combined with the guidance received from our Accounting Advisory Committee.

**A. Centrality of the Program to the Institution's Mission:**

*(Institution's response/rationale should follow each criteria of this policy; (Size of box provided is NOT an indicator of the length of response expected; please include as much information as needed to thoroughly address each standard.)*

Our Associate of Applied Science provides a quality degree that is able to serve communities abroad. The Associate of Applied Science in Accounting degree program supports two goals: (1) to allow students to advance to positions of increasing responsibility in accounting; and (2) to prepare students with the necessary skills to gain immediate employment in the field of accounting.

**B. Vitality of the Program:****B.1. Program Objectives and Goals:**

The overall goal of the Accounting Associate in Applied Science Degree Program is to prepare the student to assume employment in a position with accounting responsibilities. Specifically, the faculty

1. Give the students a basic foundation in accounting principles so that they will be prepared to learn advanced theory, practices, and principles.
2. Prepare students to be able to facilitate and/or evaluate internal accounting practices.
3. Teach students how to apply accounting theory, practices, and principles through the use of major accounting software.
4. Provide the students with current accounting information so that they are able to apply this knowledge, especially with regard to tax theory and tax law.
5. Reinforce and expand the students' knowledge of accounting theory, practices, and principles.
6. Ensure that students have a well-rounded background in business ethics and communications.
7. Ensure that students will broaden their educational background by successfully completing general education coursework.

**B.2 Quality Indicators (including Higher Learning Commission issues):**

1. In our Advisory Board meetings held every fall we continue to explore with our industry partners about internships for our students and gainful employment after degree completion. The ACCT Advisory Board is essential in the continuing development of our programs to ensure that we meet the needs of our community.
2. We made changes to our degree programs to enable our students to have embedded certificates in the following: Payroll Accounting, Professional Bookkeeping, Accounting Software Specialist, & Accounting Specialist. This allows students a greater opportunity to participate in the internships provided by industry and those on our advisory board. These opportunities have led to jobs for students. The current results this has been effective.

**B.3. Minimum Productivity Indicators:**

Time Frame (e.g.: 5 year span)	Head Count	Graduates
2014	105	5
2015	98	6
2016	126	14
2017	172	22
2018	174	37

**B.4. Other Quantitative Measures:**

a. Number of courses taught exclusively for the major program for each of the last five years and the size of classes:

Year	2014	2015	2016	2017	2018	Total
ACCT 2313 Intermediate Accounting I	13	9	7	21	19	69
ACCT 2333 Intermediate Accounting II	11	5	3	17	12	48
ACCT 2323 Cost Accounting	10	9	5	17	16	57
ACCT 2403 Personal Income Tax	19	14	0	22	17	72

Year	2014	2015	2016	2017	2018	Total
ACCT 2413 Small Business Income Tax	17	0	17	8	5	47
ACCT 2503 Payroll Accounting	Not Offered	14	7	21	15	57
ACCT 2803 Excel Accounting	16	19	15	20	33	103
ACCT 2603 QuickBooks Accounting	20	10	17	22	24	93
ACCT Professional Bookkeeping	17	13	23	10	16	79
ACCT 2343 Short-Term Financial Mgmt	7	Last Offered Fall 2013	NA	NA	NA	7
ACCT 2193 Accounting Internship	1	0	0	1	0	2
Total	131	93	94	159	157	634

**b. Student credit hours by level generated in all major courses that make up the degree program for five years:**

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**c. Direct instructional costs for the program for the review period:**

For FY 2014	\$129,711
For FY 2015	\$129,711
For FY 2016	\$216,652
For FY 2017	\$138,096
For FY 2018	\$137,039

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**d.** The number of credits and credit hours generated in the program that support the general education component and other major programs including certificates:

Year	2014	2015	2016	2017	2018	Total
ACCT 2313 Intermediate Accounting I	39	27	21	63	57	207
ACCT 2333 Intermediate Accounting II	33	15	9	51	36	144
ACCT 2323 Cost Accounting	30	27	15	51	48	171
ACCT 2403 Personal Income Tax	57	42	0	66	51	216
ACCT 2413 Small Business Income Tax	51	0	51	24	15	141
ACCT 2503 Payroll Accounting	Not Offered	42	21	63	45	171
ACCT 2803 Excel Accounting	48	57	45	60	99	309
ACCT 2603 QuickBooks Accounting	60	30	51	66	72	279
ACCT Professional Bookkeeping	51	39	69	30	48	237
ACCT 2343 Short-Term Financial Mgmt	21	Last Offered Fall 2013	NA	NA	NA	21
ACCT 2193 Accounting Internship	3	0	0	3	0	6
Total	393	279	282	477	471	1902

**e.** A roster of faculty members, faculty credentials and faculty credential institution(s). Also include the number of full time equivalent faculty in the specialized courses within the curriculum:

Faculty	Credential	Institution that granted degree
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Tricia Lackmeyer (full-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Master of Science in Accounting</li> <li>2. Masters of Business Administration</li> </ol>	<ol style="list-style-type: none"> <li>1. Oklahoma Christian University</li> <li>2. University of Phoenix</li> </ol>
Janelle Montgomery (full-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Certified Public Accountant (May 2010, Oklahoma License #18645)</li> <li>2. Master of Science – Accounting (May 2008)</li> <li>3. Certified QuickBooks ProAdvisor</li> </ol>	<p>State of Oklahoma Accountancy Board</p> <ol style="list-style-type: none"> <li>1. Oklahoma City University</li> </ol>
Jerri Tittle (part-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Master of Business Administration</li> <li>2. Certified Public Accountant (Texas and Oklahoma License #7931)</li> </ol>	<ol style="list-style-type: none"> <li>1. University of Texas</li> <li>2. Texas State Board of Public Accountancy/State of Oklahoma Accountancy Board</li> </ol>
Lucinda Thornburg (part-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Master of Business Administration</li> <li>2. Enrolled Agent</li> </ol>	<ol style="list-style-type: none"> <li>1. University of Central Oklahoma</li> <li>2.</li> </ol>
Susan Craig (part-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Master of Business Administration</li> </ol>	<ol style="list-style-type: none"> <li>1. Oklahoma City University</li> </ol>
David Ingram (part-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Certified Public Accountant (Oklahoma License #4641)</li> </ol>	<ol style="list-style-type: none"> <li>1. State of Oklahoma Accountancy Board</li> </ol>
Nathan Gay (part-time accounting faculty)	<ol style="list-style-type: none"> <li>1. Master of Science - Accounting</li> <li>2. Certified Public Accountant (Oklahoma License #11789)</li> </ol>	<ol style="list-style-type: none"> <li>1. Liberty University</li> <li>2. State of Oklahoma Accountancy Board</li> </ol>

f. If available, information about employment or advanced studies of graduates of the program over the past five years:

This information is currently not tracked by the Division of Business and Information Technology.

**g.** If available, information about the success of students from this program who have transferred to another institution:

This information is currently not tracked by the Division of Business and Information Technology.

### **B.5. Duplication and Demand:**

In cases where program titles imply duplication, programs should be carefully compared to determine the extent of the duplication and the extent to which that duplication is unnecessary. An assessment of the demand for a program takes into account the aspirations and expectations of students, faculty, administration, and the various publics served by the program. Demand reflects the desire of people for what the program has to offer and the needs of individuals and society to be served by the program.

### **B.5. Duplication and Demand Issues:**

#### *Address Duplication:*

N/A

#### *Address Demand:*

A review of other state colleges within the state of Oklahoma and their respective accounting programs was conducted by our full-time accounting faculty during the fall 2018 semester. We have updated our program accordingly to meet industry demands where weaknesses were found. Upon this review and after the desired changes were implemented, the faculty found that our degree program is comparable to those offered within similar metropolitan areas as ours.

**B.5.a.** Detail demand from students, taking into account the profiles of applicants, enrollment, completion data, and occupational data:

This information is currently not tracked by the Division of Business and Information Technology.

**B.5.b.** Detail demand for students produced by the program, taking into account employer demands, demands for skills of graduates, and job placement data:

Based on suggestions from the ACCT Advisory Board which meets every Fall we have examined our Programs to further meet the needs of our community.

**B.5.c.** Detail demand for services or intellectual property of the program, including demands in the form of grants, contracts, or consulting:

At this time, the Associate of Applied Science degree in accounting does not maintain any grants, contracts, or consulting programs.

**B.5.d.** Detail indirect demands in the form of faculty and student contributions to the cultural life and well-being of the community:

Full-time accounting faculty are currently in negotiations with the Rose State College Service Learning department to jointly create service-learning opportunities for our accounting students. Also, there is a possibility of partnering with Volunteer Income Tax Assistance program to help the community with their income taxes.

**B.5.e.** The process of program review should address meeting demands for the program through alternative forms of delivery. Detail how the program has met these demands:

Alternative forms of delivery are online and hybrid courses. All introductory accounting courses are offered online as well as the traditional in class setting. Educational online platforms such as D2L has served as discussion tools among students and the professor for the accounting courses. Other software programs such as McGraw-Hill Connect provide interactive presentations to aid the student in understanding the concept.

Software which is needed to support classes and instruction are updated and changed based on faculty research and recommendations. Software changes typically occur in conjunction with curriculum actions and are thusly synchronized with the budgeting cycle. Currently, the Associate of Applied Science in Accounting degree program is utilizing the following software: QuickBooks Online by Intuit, and various Microsoft Office applications. In addition to the software listed above, the Associate of Applied Science in Accounting degree program, courses in the Associate of Applied Science in Accounting degree program utilize online textbook companion platforms provided by McGraw-Hill and Cengage publishers, respectively. These platforms allow students to complete and submit homework, quizzes, and exams in an online environment. Requiring students to complete assignments in an online environment allows for instant feedback as well as more accurate tracking of grades and results.

**B.6.** Effective Use of Resources:

Resources include financial support, (state funds, grants and contracts, private funds, student financial aid); library collections; facilities including laboratory and computer equipment; support services, appropriate use of technology in the instructional design and delivery processes, and the human resources of faculty and staff.

All of our resources are being utilized efficiently and effectively. The accounting lab has been maximized to full capacity to where we have increased the number of computers in the lab to support the current use by students. We ensure to communicate all resources available to the students. D2L and emails are used to communicate to students. All of the accounting classrooms are equipped with computers so students have access to them.

\*Low Producing Program Reviews follow a different format and template.

**Institutional Program Recommendations:** (describe detailed recommendations for the program as a result of this thorough review and how these recommendations will be implemented, as well as the timeline for key elements)

<b>Recommendations</b>	<b>Implementation Plan</b>	<b>Target Date</b>
<ol style="list-style-type: none"> <li>1. Hire an additional full-time faculty</li> <li>2. Continue to develop and maintain articulation agreements with other institutions</li> <li>3. Enhance marketing approach for Associate in Applied Science Degree and Embedded Certificates in Accounting.</li> </ol>	<ol style="list-style-type: none"> <li>1. Identify sources and an appropriate amount of monies needed to replace full-time faculty</li> <li>2. Strengthen current relationships and meet with RSC's articulation partners</li> <li>3. Meet with tech centers, employer, and primary education institutions</li> </ol>	<ol style="list-style-type: none"> <li>1. Have new faculty in place by Fall 2020 semester</li> <li>2. Ongoing</li> <li>3. Ongoing</li> </ol>

**Summary of Recommendations:**

	<b>Department</b>	<b>School/College</b>	<b>Institutional</b>
<b>Possible Recommendations:</b>			
Expand program (# of students)	<b>X</b>		

Maintain program at current level			
Reduce program in size or scope			
Reorganize program			
Suspend program			
Delete program			

Department/  
Program Head \_\_\_\_\_  
(Signature)

Date \_\_\_\_\_

Dean \_\_\_\_\_  
(Signature)

Date \_\_\_\_\_