

## **UCC Program Review Committee - Summary of Review**

### **Program – Accounting Technology**

This program includes the following degrees, minors, and certificates:

- Accounting Technology Major (A.A.B.)

### **Recommendation**

This program is found to be viable. See report for commendations, concerns, and recommendations.

**Date of last review – AY ?**

**Date of this review – AY 2019**

This review has been sent to program director and respective RHE deans. Their responses are attached.

## Accounting Technology Program (ATCH)

### Program Review

November 30, 2018

#### Review Committee Members:

External: Cindy Miglietti, Ph.D., Professor, Accounting and Finance, BGSU Firelands

Internal: Orianna Carter, Ph.D., Associate Professor, Biology  
Pramod Kanwar, Ph.D., Professor, Mathematics

#### Program as a Whole.

*Summation: The reviewers find the Accounting Technology Program (ATCH) to be viable and an important asset to the Regional Higher Education System (RHE).*

ATCH's mission is to provide skills and training to students interested in pursuing an associate degree in applied business (AAB) with an accounting focus. The program complements applied business studies with specific technical knowledge in accounting to prepare graduates to enter the workforce in entry-level accounting positions in a variety of sectors. The ATCH program is offered on the Lancaster, Southern and Chillicothe regional campuses, with its Program System Coordinator, Janet Becker, residing in Lancaster. ATCH draws a dedicated following of students and alumni at all three campuses. This reviewer considers the ATCH program to meet Ohio University Regional Higher Education's mission to provide a "transformative learning experience."

Research and scholarship is appropriate for the regional campus mission (10% RSCA), and includes attendance at conferences and fulfilling continuing education requirements to maintain professional licensure. However, one of the programmatic issues has been the lack of university funding support for professional credentialing which must meet continuing professional education (CPE) criteria of 40 hours per year. Further, the necessity of faculty supplementing limited professional development funding is of concern to their scholarship progress.

ATCH faculty diversity is representative of the regional campus student demographic, which is diverse in age and sex, but predominately of Caucasian race. The ATCH full-time faculty members (n=4) are comprised of two tenured faculty in Lancaster, one tenured faculty and one Group II non-tenure track faculty in Southern, and no campus faculty residing in Chillicothe. All ATCH faculty have shared teaching responsibilities in Accounting Technology and Business Management Technology (BMT). The ATCH program comprises approximately 25% of their teaching load (with the Program System Coordinator at a 50% teaching load). ATCH faculty are required to have industry experience, the minimum of a master's degree and professional certification. Across all three campuses offering ATCH, qualified adjuncts teach a small percentage of the lower level program courses. The RHE faculty workload for Group I ATCH faculty is 80% teaching, 10% service and 10% RSCA.

The students expressed high satisfaction with their experience in the program and communication with their advisor(s) was deemed as exemplary. The trend over the review period from a full-time to part-time student population is explained by the robust economy and accessibility of online options within the program.

The major challenge facing the program in the last seven years has been the transition to a centralized program coordination over the three campuses, which has had a favorable impact on all three campuses and the student experience. A second challenge is determining student retention. Institutional Research does not currently track data on graduates and students who leave the university.

### **Undergraduate Program.**

*Overview:* The ATCH program provides teaching excellence in accounting to undergraduate students who will need skills to perform such duties as payroll, accounts receivable, accounts payable, bookkeeping, auditing, and tax return preparation in the workforce. The classes are offered online and in a classroom setting. The class size is small (n=30) so that students receive individual attention from faculty leading to a high student success rate. The faculty offer accounting and applied business courses that support the advancement of the mission of the College and University. ATCH undergraduate students we talked with stated that they were very pleased with the faculty, class offerings, and workforce skills that they learn through the ATCH program.

Moving forward, the program, with College and University support, has taken steps to enhance the undergraduate experience with online offerings, real-world problems, and hands-on case studies. Efforts are, and ought to be, focused on meeting the challenge of declining enrollments within the program.

- a. *Is the Department fulfilling its service role, adequately preparing non--majors for future coursework and/or satisfying the needs for general education?*

The ATCH degree program provides a number of popular general education courses that provide intellectual skills integral to all courses, critical thinking, and effective communication, investigating and problem solving, and participation through active learning. The achievement of these skills is central to courses in English Writing, Business Math, Business Communication, Economics, and Oral Communication. These courses help all students, including non-majors, to fulfill the University's Tier II requirements. Collectively, these offerings suggest that the College is fulfilling its service role to the University and helping students to fulfill general education requirements.

- b. *Is the program attracting majors likely to succeed in the program? Is the number of majors appropriate for the program? Is the program attracting a diverse group of students?*

The student demographic is trending toward traditional college student age, as compared to the historical ATCH non-traditional student. Additionally, part-time student enrollment has almost doubled since the 2012 academic year while the full-time student enrollment has decreased to

approximately half of what it was during the same period. A major attraction for students is the opportunity to transition seamlessly to a bachelor's degree program. The students who complete the AAB in ATCH are able to move directly into the Bachelor of Science in Applied Management (BSAM) or the Bachelor of Technical and Applied Studies (BTAS).

The number of students is appropriate for the program with the transition to a three campus offering of the ATCH degree program. The students are able to take all classes on their home campus and have the opportunity to have a variety of faculty teach the courses. The students were highly complementary regarding the ability of having faculty from the three campuses able to teach the accounting classes.

The program's first-year retention rate is reported as approximately 70%, but this may be low due to the ability of students to self-identify their program, remain undecided, or change programs. Second year retention is considerably higher. The number of students receiving degrees declined in 2014-15, but has increased over the past few years. This is attributed to the return of two full-time faculty from their tenure as Associate Deans at their respective campuses.

The decrease in graduation rates in addition to the change from full-time to part-time attendance parallels national trends due to increased employment opportunities and a booming economy. However, recruitment efforts were likely impacted when a Group I faculty member on the Lancaster campus and a Group I faculty member at the Southern campus served as the Associate Dean for their respective campus. Since the return of each faculty member to her full-time faculty position administering to the needs of the ATCH program, enrollments have experienced a marked trend toward levels consistent with the high enrollment experienced in the 2012-2013 academic year.

*c. Does the undergraduate curriculum provide majors with an adequate background to pursue discipline--related careers or graduate work following graduation?*

Yes, the accounting curriculum is carefully designed to provide students with the skills needed to perform such duties as payroll, accounts receivable, accounts payable, general ledger, bookkeeping, auditing, and tax return preparation. The Self-Study includes a thorough description of the values and learning objectives of the program as well as the approaches used to teach each class in the accounting curriculum. The site visit affirmed that faculty and students are pleased with the type and quality of the accounting curriculum. The Program System Coordinator, Janet Becker, devotes considerable time to advising, mentoring, and assessing undergraduate student performance. The accounting faculty at Southern also advise and mentor their undergraduate students. The ATCH program has a well-developed curriculum that contributes to fostering intelligent and confident individuals who are prepared to move into the local workforce, pursue an advanced degree, or find employment in another geographic area.

*d. Are the resources and the number of and distribution of faculty sufficient to support the undergraduate program?*

Yes, the resources, number of, and distribution of faculty are sufficient to support this undergraduate program. The Program System Coordinator in consultation with the other full-time accounting faculty work together to develop the schedule of classes for the three

campuses. The schedule is distributed to all accounting majors who are able to plan their courses so that they can graduate in a timely manner. Since the return of the Associate Deans at Lancaster and Southern, to their faculty positions, the program is on track to increase enrollments and graduation rates.

*e. Are pedagogical practices appropriate? Is teaching adequately assessed?*

Yes, the RHE faculty in the ATCH program are current in pedagogical practices, which prepare students for the workforce. Their methods are appropriate and include a variety of delivery methods closely aligned with the learning objectives and ongoing curricular assessment plan. ATCH pedagogy employs many online options, including projects using the interactive OULN system. Additionally, students take classes in computerized accounting using Excel and QuickBooks software. The reviewers interviewed current students as well as alumni of the accounting program who are now pursuing the BSAM, or BBA, or working in the accounting field. Students uniformly praised their experiences in the classroom, and the opportunities that the program made possible for them. Important to their commitment to the college experience was the ability to attend online classes, particularly for ATCH's growing part-time demographic. One suggestion that did emerge from the student interviews was the possibility of adding an internship experience to the ATCH program.

The faculty teaching in the ATCH program are assessed with a combination of student evaluations, peer observations, and self-evaluation reports.

*f. Are students able to move into to discipline--related careers and/or pursue further academic work?*

Yes, the program provides the training that students need to pursue bachelor degree programs or move into discipline-related careers in a variety of fields. The Self-Study indicates that, while no measurable trends in student success is evident, it is apparent that a growing number of students decide to continue their academic studies, particularly in the BSAM, which is a Regional Higher Education Bachelor of Science customized degree program.

The campus coordinator, with oversight by the Program System Coordinator, Janet Becker, generally conducts the advising of students. At this time, Chillicothe does not have a campus coordinator. One Chillicothe faculty member, who teaches accounting courses, is assigned to advise ATCH students. The Program System Coordinator is available and works closely with all campuses to ensure that advising meets student needs.

Recent alumni have obtained jobs using their accounting, tax, and payroll knowledge. As is usually the case, achieving precise quantitative data on alumni can be a significant challenge because most data is self-reported.

**Areas of Concern.**

The most evident area of concern is the need to maintain and increase enrollments in the ATCH program. Additionally, it is necessary to work on developing internships for the accounting students.

ATCH enrollments declined from AY 2012-13 through AY 2016-17, but are explained by the dual role of the ATCH Program System Coordinator serving as the Lancaster Campus Associate Dean. After a significant drop in graduation rates by almost half in 2014-15 (from 18 students to 10 students), upon Janet Becker's return to full-time Program System Coordinator, the ATCH program enrollments and graduation rates have improved.

### **Recommendations.**

The ATCH program should investigate the possibility of adding an internship to the AAB in Accounting. This may help students to improve their accounting knowledge and their job opportunities after graduation.

The College and the ATCH program should include the seamless transferability to the BSAM or BTAS in the AAB program sheet and all other College social media platforms. The program sheet should highlight the excellent opportunity for AAB graduates to continue their education.

The review committee learned that the Program System Coordinators have been asked to complete an increasing number of program tasks. However, the stipend has decreased over the past few years. It is recommended that the stipend be restored to the 16/17 amount.

### **Commendations.**

The ATCH Program System Coordinator, Janet Becker, is to be highly commended for her continuing work to increase accounting major enrollments and graduation rates. Additionally, she is to be highly commended for the learning objectives and performance indicators reported for students in the ATCH program. The AAB in Accounting is an excellent program for any student in the College's service area.

### **Overall judgment.**

The ATCH program is excellent and viable.

## RESPONSE - Accounting Technology Program Review

Submitted by Accounting Technology System Coordinator, February 6, 2019

Campus Coordinators, Janet Becker and Ella Jones, extend a sincere “thank you” to the review team for their thoughtful evaluation of the Accounting Technology Program. The time and commitment to the process is appreciated. Your comments and suggestions are indeed valuable as we strive to make the program as beneficial as possible for students.

### **Areas on Concern**

As noted in the report, the most evident area of concern is the decreasing enrollment in the Accounting Technology program. While a significant number of students take the two introductory courses as they are pre-requisites for other programs, some of the six required upper level courses have experienced lower enrollments as compared to previous years. Fortunately, this has not led to a concerning number of low-enrolled courses because many non-degree seeking students take advantage of the upper level accounting technology course offerings to prepare for accounting certification or to gain increased targeted education for their current employers. Additionally, coordinated scheduling of course offerings between campuses offering the program resulted in more desirable enrollments in upper level classes.

What has been more concerning is the lower graduation rates since many of the students completing upper level accounting technology courses are not seeking degrees. With the return of the campus coordinators at the Southern and Lancaster campuses (both coordinators served as Associate Dean of their respective campuses during the review period), the expectation is program leadership will be more accessible to students daily. It is hoped this presence will fuel increased interest in associate degree completion. Enrollments and graduation rates will be continuously monitored by the program system coordinator.

### **Recommendations**

Two recommendations noted on the report referenced internships and a change to the “Accounting Technology Program” document. These are both excellent recommendations and addressing both issues is a priority going forward.

The campus coordinators are in discussions regarding a proposal for an internship or practicum opportunity for Accounting Technology students. Currently, many of the Accounting Technology students continue with the Bachelor of Science in Applied Management where they often complete an accounting internship. We want to be sure we will have ample internship opportunities for our students since they could potentially be completing two internships prior to completing a bachelor’s degree. This is an excellent recommendation and we recognize the

internship value for students. We need to be sure opportunities will be available and we are not exhausting our current local resources.

The "Accounting Technology Program" document will be updated to clearly note there is a seamless transition from Accounting Technology to the Bachelor of Science in Applied Management and the Bachelor of Technical and Applied Studies. We will also monitor online postings to be sure they also reflect the ease of transition.

Per the review, it was noted that stipends for coordinators have been reduced in the last year. This occurred during a period of increasing workload requests related to program administration. It is recommended that stipends/load reduction be increased/implemented to compensate efforts that are time consuming and deemed important for program continuity.





February 25, 2019

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Dr. John Cotton  
Chair, Program Review Committee  
University Curriculum Council (UCC)

Dear Dr. Cotton:

The regional campus deans offering the Accounting Technology associate degree program on their campuses were pleased with the thoroughness of the self-study and the findings of the review committee. The faculty participating in the program self-study and in the review process, including the external reviewer from BGSU Firelands College, a regional branch campus, did commendable work in preparing an honest and robust analysis of the program. The overall rating statement of “viable and an important asset to the Regional Higher Education System” is agreed to by all involved.

The review process points out many strengths of the accounting technology (ATCH) program that are made possible by qualified faculty who are dedicated to the program, the community served, and most importantly, their students. A program offered on three campuses takes careful coordination of curriculum, schedules, and a collaborative spirit to see the program grow. Janet Becker, system coordinator, has been recognized for her communication skills to keep the program aligned. Associate deans have worked tirelessly to build an efficient schedule, and the deans collaborated to expand and support the program on the Chillicothe campus.

The reviewers noted that there are areas of concern or in need of attention. Critical is the need to continue the reversal of declining enrollments. Clearly the downturn of enrollment at regional campuses has an impact on many programs but to some extent the decline in the ATCH program was self-inflicted as deans recognized the talents of two key faculty in the program and selected them to serve as associate deans. Program size naturally had small faculty resources and budgetary factors held back replacements. Consequently, advising, recruitment, and retention were challenged. This situation has been reversed and program enrollments are now increasing. Fortunately, as the system coordinator notes, lower program enrollments are supplemented by other students taking the courses for certification or enhanced employment opportunities. The combined course enrollment of majors and non-majors buffers program enrollment concerns somewhat.

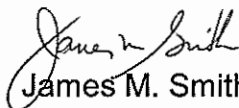
Program enrollment may be able to be bolstered by better promotion of bachelor's degree pathways. The reviewers suggested promoting what we have in place for ATCH graduates to continue their education with Bachelor's degree programs in Applied Management (BSAM) and Technical and Applied Studies (BTAS). This work will be a key outcome of a website redesign process that is to occur for RHE and will be a priority in an annual review of marketing materials.

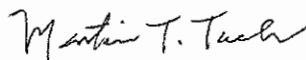
The review committee report notes that the Chillicothe campus does not have a campus coordinator. To clarify the record, the nascent program requested that Tanya Hire, BS Applied Management coordinator, also serve as the coordinator and advisor for ATCH. Ms. Hire is a group II faculty member and facilitated the startup of the ATCH program at Chillicothe by writing the proposal approved by the University Curriculum Council.


A curriculum related suggestion by the review team included giving consideration to an internship course. The program faculty agree and are currently evaluating the community resources (employers) to support interns from this program and at what numbers.

In summary, the deans of the Lancaster, Chillicothe and Southern campuses concur that the program is viable and an important asset to the campuses and those we serve.

Sincerely,

  
James M. Smith, Dean  
Lancaster Campus

  
Martin Tuck, Dean  
Chillicothe Campus

  
Nicole Pennington, Dean  
Southern Campus