

UNIVERSITY OF THE DISTRICT OF COLUMBIA COMMUNITY COLLEGE

PROPOSAL FOR PORGRAM CHANGES IN COMPUTER ACCOUNTING TECHNOLOGY

Submitted by

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May 2020

Transmittal Form

Type of Review Requested: Change of name and classification of the Associate of Applied Science (ASS) in Computer Accounting Technology to the Associate of Science (AS) in Accounting. Two new courses in program.

Department Curriculum Committee Chair Approval	Date
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Department Chair Approval	Date
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School/College Curriculum Committee Chair	Date
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School/College Dean /Director	Date
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Faculty Senate Academic Policy Committee Chair	Date
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President of the Faculty Senate	Date
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Chief Academic Officer	Date
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University President	Date
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Board of Trustees Chair	Date
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A PROPOSAL FOR PROGRAMMATIC CHANGES

A. Type of review requested

This request is to change the name and classification of the Associate of Applied Science (AAS) in Computer Accounting Technology with Associate of Science (AS) in Accounting program to the Division of Business at the Community College. This request also includes two new courses.

B. Description of proposed course changes

Rationale: UDC's Bachelor of Business Administration (BBA) in Accounting program does not currently accept Associate of Applied Science (AAS) transfer credits into the program because AAS programs are commonly non-transferrable. To get around this caveat, the flagship changed the course numbers to regulate the course administration to the flagship. Although the program is an associate level program and is part of the Division of Business programs at the community college, all 200 level courses were changed to 300 level course numbers to ensure that these course would remain at the flagship since there were no dedicated, full-time accounting faculty to teach in the program at the community college. In the past, all accounting faculty have been adjunct, and some have split time at both the community college and the flagship. However, the community college has a full-time faculty member who along with the current adjunct can teach the full list of accounting courses. Furthermore, all accounting courses and course numbers presented in this proposal have been included in UDC course catalog and Banner since the creation of the original program, except for the two new course requirements listed below.

ACCT-206C GOVT & NONPROFIT ACCOUNTING

A study of basic fund accounting and financial reporting concepts, applications, and practices for governmental and not-for-profit entities. The course coverage also includes budgeting; transaction analysis; general journal and special journals; journal entries; preparation, use and analysis of financial statements; auditing issues; and recent GASB and FASB pronouncements.

ACCT-210C ETHICS & PROFESSIONALISM IN ACCOUNTING

An advanced course that addresses the concepts of ethical reasoning and the decision process. Topics include the professional judgment, corporate governance, American Institute of Certified Public Accountants (AICPA) code of conduct, accounting fraud, legal and regulatory obligations, earnings management, quality of financial reporting and International Financial Reporting Standards (IFRS) ethics.

The acceptance of credits would mean 100% of courses in the AS would transfer into the BBA in Accounting program. The AS in Accounting will also provide a better option for students if they choose to transfer to a different institution. This change will allow students to take most of their accounting courses at the community college where the program currently resides. Courses specified in the AS, Accounting degree program remain in alignment with transfer into the BBA program. The current sequencing of the

program has also caused issues with students advising. The sequence of courses designated as prerequisites do not allow students to take one before the other. The change and restructuring of the program will provide seamless transferability and reduce the amount of time and money students will need to complete their degree. Finally, the current program name does not reflect design and/or content taught in the program and does not align with the name at the flagship or other institutions.

C. Feasibility of programmatic changes

1. Demonstration of need (including internal and external supporting data).

Internal Need: In the current Associate of Applied Science (AAS) in Computer Accounting Technology program, students have lost approximately nine to twelve credits upon transferring to the BBA program at UDC's Main Campus. As a result, students were spending more time and money completing the BBA program. With this proposed AS in Accounting program, students would not need to take additional courses because all courses would be transferrable. The newly proposed AS program is in alignment with the most recent BBA program at UDC's Main Campus.

External Need: The current Associate of Applied Science (AAS) in Computer Accounting Technology program does not adequately serve the residents of the District of Columbia because the current course offerings do not align with the Certified Public Accountant (CPA) board. Additionally, because the current AAS degree program is not transferrable, students cannot utilize transfer credit toward the completion of a bachelor program. The proposed AS in Accounting program will be transferrable and aligns with the CPA board.

Accounting is a core function of every business and within every industry in the United States and across the world. Specifically, Accountants and auditors accounted for 1,280,700 jobs in the United States as of May 2019 (BLS, 2020).
<https://www.bls.gov/oes/current/oes132011.htm#ind>

According to the U.S. Bureau of Labor Statistics (BLS) 2018 Occupations with the Most Job Growth report, Accountants and auditors anticipate a 6.4% net increase from 2018 to 2028 with a 2019 median annual wage of \$71,550 (BLS, 2018) across the United States.
<https://www.bls.gov/emp/tables/occupations-most-job-growth.htm>

According to the U.S. Bureau of Labor Statistics (BLS), May 2019 State Occupational Employment and Wage Estimates for the District of Columbia, Accountants and auditors account for 3.8% of all jobs and have an annual mean wage of \$103,930 within the District of Columbia. <https://www.bls.gov/oes/current/oes132011.htm>

2. Congruence with academic unit objectives and university mission.

The mission of the academic unit is to provide training to meet the needs of the workforce in the District of Columbia and surrounding areas. The UDD-CC Associate of Science in Accounting program has been developed to fully support the mission of the Community College to serve the District's residents by integrating workforce preparation, employability, skill development, quality education, and employer linkages. Therefore, if the program is going to prepare students to meet the demands of the workforce, we must provide quality programs that meet the needs of the growing market. The primary objective is to develop a highly reputable program that graduates professionals who are prepared to start a career in some aspect of accounting.

3. Avoidance of duplication or overlap with existing courses or programs.

All core business courses, and general education courses follow the same guidelines as the existing Division of Business program's courses and do not present a conflict.

4. Relationship with other programs/departments/schools/colleges.

The proposed name changes to AS in Accounting will remain aligned with the Division of Business' common business core and general education courses. This proposed change will also remain aligned with the BBA in Accounting program at the flagship, whereas all courses in the program will be transferable to the BBA in Accounting program.

5. Standards of relevant accrediting agencies and professional societies, if appropriate.

The proposed new change will remain in adherence to the existing Middle States accrediting body standards. The changes will also remain in compliance with the program-specific Accreditation Council for Business Schools and Programs (ACBSP) accreditation standards. The program will also conform to the District of Columbia Board of Accountancy standards for Certified Public Accountant (CPA) licensing educational requirements.

6. The number of students immediately affected if relevant.

There are approximately 100 students currently enrolled in the Associate of Applied Science in Computer Accounting Technology program at the Community College. The changes will not have a negative impact on program completion for these students since it will apply to those students entering the program as of Spring 2021. The changes will only enhance their preparation in the Accounting discipline. The changes do not create additional courses for the students to take.

7. Effect on student development, employment, or program effectiveness, if relevant.

The proposed change will have a profound impact on student development. In contrast, students will be able to transfer credits earned in the program toward a bachelor's degree

at the flagship or other universities. Students will be eligible for additional employment opportunities, whereas many employment opportunities require an AS in Accounting degree or higher for entry to mid-level accounting positions. Program effectiveness will be positively impacted through the development of a pipeline of students from the AS in Accounting to the BBA in Accounting program.

8. Adequacy and appropriate qualifications of current faculty and support staff.

Current full-time and adjunct faculty have the required education and experience to teach all courses in this proposed program of AS in Accounting. The full-time faculty member, Dr. Brandon Schweitzer, holds a Ph.D. in Management with a specialization in accounting and has over 15 years of work experience in accounting. Adjunct faculty members have a minimum of a master's degree and have several years of work experience in the course content they teach.

9. Adequacy of current facilities (Proposed offices, classrooms, labs, etc.), supplies and equipment, and library and technical resources.

The current facilities are adequate and appropriate currently. No additional supplies, equipment, or other resources are needed.

10. Estimated costs, available funds, and probable funding sources.

The proposed changes will not require any additional costs and/or funding. Current full-time and adjunct faculty will be teaching the new courses. No new funding will be needed for faculty or resources.

11. Identify additional needs, if any.

None.

D. Proposed date of implementation.

Fall 2023

APPENDIX

Program Requirements and Electives:

General Education Requirements:

Credits

IGED-110C Foundations of Writing I	3
IGED-111C Foundations of Writing II	3
IGED-120C Foundation Quantitative Reasoning	3
IGED-250C Discovery Technology	3
IGED-220C Discovery Quantitative Reasoning	3
IGED-140C Found Ethics & Values	3
IGED-130C Foundations of Oral Communications	3
IGED-260C Discovery Science with Lab	4

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General Business Requirements:

BLAW-214C Legal Environment of Business	3
ACCT-201C Financial Accounting	3
ACCT-202C Managerial Accounting	3
ECON-201C Principles of Macroeconomics	3
ECON-202C Principles of Microeconomics	3
BGMT-208C Business Communications	3

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Accounting Requirements:

ACCT-203C Intermediate Accounting I	3
ACCT-204C Intermediate Accounting II	3
ACCT-206C Government & Not-for-Profit Accounting	3
ACCT-207C Accounting for Information Systems	3
ACCT-210C Ethics/Professional Accounting	3
ACCT-225C Cost Accounting	3

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First Year seminar:	1
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Total Semester Hours Required for Degree:	62
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Suggested Curriculum

Course Number	Course Title	Credits
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Freshman Year

Fall Semester

FSEM-101C	First Year Seminar	1
IGED-110C	Foundations of Writing I	3
IGED-120C	Foundation Quantitative Reasoning	3
IGED-250C	Discovery Technology	3
BLAW-214C	Legal Environment of Business	3
ACCT-201C	Financial Accounting	3
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Spring Semester

IGED-111C	Foundations of Writing II	3
IGED-220C	Discovery Quantitative Reasoning	3
IGED-130C	Foundations of Oral Communications	3
ECON-201C	Principles of Macroeconomics	3
ACCT-202C	Managerial Accounting	3
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Sophomore Year

Fall Semester

IGED-140C	Found Ethics & Values	3
ACCT-203C	Intermediate Accounting I	3
ACCT-225C	Cost Accounting	3
ACCT-207C	Accounting for Information Systems	3
ECON-202C	Principles of Microeconomics	3
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Spring Semester

IGED-260C	Discovery Science with Lab	4
BGMT-208C	Business Communications	3
ACCT-204C	Intermediate Accounting II	3
ACCT-206C	Government & Not-for-Profit Accounting	3
ACCT-210C	Ethics and Professionalism in Accounting	3
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