KENT STATE UNIVERSITY
CERTIFICATION OF CURRICULUM PROPOSAL

Preparation Date **19-Dec-19** Curriculum Bulletin _____

Effective Date **Fall 2020** Approved by EPC _____

Department **Accounting**

College **BU - Business Administration**

Degree **MSA - Master of Science in Accounting**

Program Name *Accounting* Program Banner Code *ACCT*

Concentration(s) ~~Accoutning~~ Concentration(s) Banner Code(s)

Proposal **Offer program online or hybrid**

Description of proposal:
Offer the Master of Science in Accounting program online.

Does proposed revision change program's total credit hours? ☐ Yes ☒ No

Current total credit hours: **30** Proposed total credit hours **30**

Describe impact on other programs, policies or procedures (e.g., duplication issues; enrollment and staffing considerations; need; audience; prerequisites; teacher education licensure):
Students will be allowed to take three courses from the Department of Management and Information Systems

Units consulted (other departments, programs or campuses affected by this proposal):
Department of Management and Information Systems

REQUIRED ENDORSEMENTS

_____ 12/19/2019
Department Chair / School Director

_____ ___/___/___
Campus Dean (for Regional Campuses proposals)

_____ 12/19/2019
College Dean (or designee)

_____ 1/10/20
Dean of Graduate Studies (for graduate proposals)

_____ ___/___/___
Provost (or designee)

Ohio | Board of Regents
University System of Ohio

John R. Kasich, Governor
John Carey, Chancellor

Change Request:
Online or Blended/Hybrid Delivery

This form is to request authorization to deliver 50 percent or more of a degree/degree program that has previously been approved by the chancellor using an online or blended/hybrid[1] delivery model. The 50 percent marker excludes internships, clinical practicum, field experiences and student teaching.

Date of submission: [September 23, 2019]

Name of institution: Kent State University

Degree/degree program to be offered using online or blended/hybrid delivery:
[Master of Science] major within the [Accounting] degree

Primary institutional contact for the request
   Name: Melody J. Tankersley
   Title: Dean of Graduate Studies
   Phone number: 330-672-2220
   E-mail: mtankers@kent.edu

Proposed start date: [Fall] [2020]

Date that the request received final approval from the appropriate institutional committee:
Approved by the Educational Policies Council,
a subcommittee of the Faculty Senate on [DATE]

Institution has Higher Learning Commission approval for online or blended/hybrid delivery: Yes

Educator preparation program that leads to licensure or endorsement: No

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[1] For this document, the following definitions will be used:
Online: A course where most (80+ percent) of the content is delivered online and typically requires no face-to-face meetings.
Blended/hybrid: Course that blends online and on-ground/face-to-face delivery. Substantial proportion of the content is delivered online; typically uses online discussion and has a reduced number of face-to-face meetings.
Web-facilitated: Course that uses web-based technology to facilitate what is essentially a face-to-face course. Examples of this may be the instructor posting the syllabus or list of assignments on a web page or to a course management system, or requiring some quizzes to be taken via an online method.
On-ground (aka traditional or face-to-face): Course that uses little or no online technology, where content is primarily delivered orally or in writing. For this document, on-ground courses include those that are web-facilitated.

Kent State University | Proposal for Online Delivery of [DEGREE PROGRAM] | Page 1

1. INSTITUTIONAL SUPPORT

1.1 Describe the learning management system (LMS) that the institution will be using for its online or blended/hybrid course offerings.

The Master of Science in Accounting (MSA) is a 10 course, 30-credit hour program. Four (4) of these courses are required, while three (3) can be chosen from a list of recommended accounting electives and the other three (3) can be chosen from a list of recommended non-accounting business electives.

The primary LMS that will be used for the online course offerings is the Blackboard Learn (Bb Learn). Several Kent State courses and degree programs already use this system, and have been doing so for quite some time. Therefore, the institution has several years of experience using the system. Also, the system has strong support from its vendor plus, in-house support from the institution.

1.2 Describe the institution's options and processes for students and faculty in need of ADA accommodations for online teaching and learning.

The Kent State Student Accessibility Services (SAS) provides assistance to students and faculty with disabilities in order to help them maximize educational opportunities and their academic potential. Kent State provides a wide variety of assistance from templates to captioning and training for faculty to help prepare accessible courses, and works with vendors to ensure that their resources are accessible.

1.3 Describe the technical and help desk support services available to students and faculty (hardware and software systems).

Kent State manages a help desk support services for all its faculty and students. These services can be accessed by phone at (330) 672-HELP (4357), or online at support.kent.edu.

Other support services for Kent State University faculty, including Blackboard Learn tutorials; online tutoring through the Academic Success Center; online resources in Career Services Center; Online Academic Advising; Student Accessibility Services; Writing Commons; and other services for online students can be accessed from:
https://onlinedegrees.kent.edu/support/student-services

Other support services for Kent State University faculty may be found at:
http://www.kent.edu/onlineteaching/support

1.4 Explain the institution's policies and procedures related to ensuring the integrity of student work in online programs (e.g., for establishing student identity, for controlling the conditions of examinations, etc.).

Kent State provides proctored testing either onsite, approved off-campus sites or through a software service, Proctorio, which provides remote test proctoring services.

1.5 Indicate whether the institution has entered into a collaborative agreement with a 3ʳᵈ party provider to provide content/curriculum or resources/services to support the delivery of the program. If so, indicate the parties involved, purpose and timeline of the agreement. Submit a copy of the agreement as an appendix item.

Kent State has not entered into agreement with any 3rd party provider to provide content/curriculum or resources/services to support the delivery of this program. The contents of the courses will be developed and delivered by the Kent State University faculty.

1.6 Have the appropriate accreditation agencies been informed of the proposed change?

The accrediting agencies for the proposed change is the Association for the Advancement of Collegiate Schools of Business (AACSB), International and The Higher Learning Commission (HLC), both of which will be notified of this proposed change following OBR's approval.

2. ADMINISTRATIVE AND STUDENT SUPPORT SERVICES

2.1 Describe how students in the online program will have access to the following services. Indicate how the services available to the online students are comparable to those available to students in the on-ground program:

- **Administrative services** (admissions, financial aid, registration, student records)
  Online students may access links to all online resources through:
  http://www.kent.edu/onlinelearning/students-getting-started-your-online-course

- **Advising regarding program planning and progress**
  Student advising will be provided via email, phone or Skype at gradbus@kent.edu

- **Library resources**
  Extensive options have long-existed for our part-time students who could not physically visit the library. These options will be available for the online MSA students. Off campus access to electronic resources is provided through 'KSU Proxy' a service for off-campus and remote access to the University Libraries' electronic resources. Users can connect to databases, electronic journals, ebooks and streaming media services.
  http://www.library.kent.edu/help/connect-from-off-campus

- **Psycho-social counseling**
  Psycho-social counseling is done through Kent State Psychological Services. The website and contact information can be found at: http://www.kent.edu/psych. They offer 24 hour resources. Online students can telephone or email.

- **Career advising and Placement services**
  Kent State College of Business has an in-house Career Services Office (CSO) that is dedicated to offering advising and placement services to all majors in the college. The CSO augments the same services offered by the university and can be accessed by email or phone at http://www.kent.edu/business/careers.

2.2 Describe the admission requirements for the online or blended/hybrid program. If these are different from those for the on-ground program, discuss the rationale for the differing requirements.

The admission requirements for the online program are the same as those for the on-ground program. Specifically, online application, application fee, official transcripts, 3 letters of recommendation, statement of goals and objectives, resume and GMAT (with some exceptions) are

required. The minimum GPA is 3.0, and the minimum GMAT test score is 500. Also, for international applicants the TOEFL is required.

3. CURRICULUM

3.1 Will the online or blended/hybrid program be offered <u>instead of</u> or <u>in addition to</u> the onsite program?

The online program will be offered in addition to the onsite MSA program.

3.2 Indicate whether the online or blended/hybrid program is equivalent to the on-ground program (e.g., expected outcomes, number of credits, course availability, etc.). If there are differences, please explain.

The online and on-ground programs are equivalent with respect to the curriculum, expected outcomes, and number of credit hours (30). The only difference between the programs is their modes of delivery.

3.3 Describe how interaction (synchronous or asynchronous) between the instructor and the students and among the students is reflected in the design of the program and its courses.

Interaction between instructors and the students and among the students is synchronous and asynchronous. The delivery of course materials is asynchronous while interaction between instructors and students, or mentors and students could be synchronous at set times for discussion groups or asynchronous through emails and other media.

Online courses will be designed according to the Kent State "Design to Teach" framework and Quality Matters standards. This design encourages a three-pronged approach to interaction: student-to-content; student-to-instructor; and student-to-student. Interaction between student and instructor is a fundamental concept of the design of all courses. Instructors provide continuous feedback and guidance using tools such as: discussion boards, announcements, synchronous video chat tools, podcasts, screen capture with audio narration, email and phone calls.

3.4 Explain how students are supported and counseled to ensure that they have the skills and competencies to successfully complete the curriculum in an online learning environment.

Support for online students is the same as for face-to-face students as far as the quality of the instructors and program, and interaction with faculty and mentors are concerned. However, due to the remoteness of the interaction between online learners and online education providers, coupled with the sometime inherent lack of assumed discipline and maturity online learners need to be successful in online programs higher levels of support, counseling and interaction is an integral part of the proposed online program.

The quality of the online program is maintained by ensuring that faculty members who meet the qualification requirements of our accrediting agency, the AACSB, teach in both the face-to-face and online programs. Further, those faculty members who will teach in the online programs will be required to undergo certification on Quality Matters curriculum for online instruction. As a subject domain expect, these faculty members will work with the university's technology and communication experts to ensure that their online materials are appealing, easy to navigate and make liberal use of

user-friendly and ubiquitous technologies. Further, instructors in the online program will be expected to embed tutorial modules and schedule chat periods for their courses where students could receive course assistance directly from the instructors synchronously.

The College has an in-house Career Services Office who will interact with students in the program and help with student advising. Other course administrative and management issues such as attendance, student progress, career advising, and timely communications will be coordinated by the program faculty.

3.5 Describe the evaluation systems used to measure the quality and effectiveness of the program delivered in an online or blended/hybrid format.

Kent State University has a well-established Student Survey of Instruction (SSI) instrument for evaluating all its courses in all its degree programs. However, for the proposed online MSA degree program, a program specific evaluation system will be developed and implemented to assess the quality and effectiveness of the program. The purpose of this survey and measurement instrument will be to provide a holistic assessment of the program including the quality of the curriculum and its delivery, effectiveness of the mentoring and advising programs that is based around the following metrics, among others:

• The Curriculum:
➢ Curriculum rigor
➢ Faculty expertise
➢ Curriculum pacing
➢ Self-directedness

• The Instructor:
➢ Understanding of student needs
➢ Communication ability
➢ Availability and receptivity to student needs
➢ Personability
➢ Understanding of course management
➢ Knowledge of careers within the program

• The facilities:
➢ Accessibility
➢ Effectiveness
➢ Reliability of delivery technologies
➢ Use of ubiquitous technologies

Unlike the regular SSI for other KSU degree programs, this survey will be administered two times each semester of the first year of the program at the end of October and fall semester, and at the end of March and the spring semester to collect information that could help the university improve the program.
This program specific survey will also be adapted to measure the satisfaction of the students and their employers after graduation. The survey will include information such as employment statistics and time

between graduation and employment, employers and their geographical locations, salary surveys, the most valuable parts of the curriculum, what is lacking in the curriculum that they wished the curriculum taught them, their propensity for recommending the program to their peers and friends, etc.

3.5 Using the chart below, please list the courses that make up the major/program and indicate whether they are delivered using an online, blended/hybrid or on-ground format (see definitions on first page). Identify all new courses (i.e., courses that are not a part of the approved, on-ground curriculum.) *Please provide a syllabus for each new course as an appendix item.*

Course	Online	On-ground (including web facilitated)	Blended/ hybrid	Course currently required in approved program	Comments (as needed)
ACCT 53009, Accounting Data Analytics	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 53020, Advanced Financial Accounting	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 53033, Income Taxation II-Entity Taxation	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 63022, Professional Issues and Ethics in Accounting	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 53013, Advanced Management Accounting	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 63031, Advanced Auditing Theory and Practices	X	■		Yes	X: Course will be offered online on proposal approval
ACCT 53095, Special topics in accounting-Internal Audit and Forensic Accounting	X	■		Yes	X: Course will be offered online on

					proposal approval
ACCT 63045, Tax Research and Planning	X	■		Yes	X: Course will be offered online on proposal approval
MIS 64082, Database Management and Database Analytics	O	■		Yes	O: Course offered online
MIS 64036, Business Analytics	O	■		Yes	O: Course offered online
MIS 64185, Business Strategy	O	■		Yes	O: Course offered online

4. FACULTY AND ADMINISTRATION

4.1 Describe the duties of the individual who has major responsibility for the administration and coordination of the online or blended/hybrid program. Describe the qualifications of this individual for the oversight of a distance education program and provide this individual's CV as an appendix item.

Responsibility for the administration and coordination of the online program will be shared by Chair of the Accounting Department, and the accounting faculty in coordination with the staff of the Graduate Programs Office (GPO). Dr. Li has over 13 years of teaching experience that includes online MBA teaching. Also, the college has hired instructional designers with technology expertise to help the college faculty migrate into the online teaching delivery system. All faculty who will teach in the online degree program will be required to undergo training in Quality Matters curriculum for online instruction.

The college already has an online MBA degree program, and some of the faculty who teach in this program will also teach in the online MSA degree program or online undergraduate accounting courses.

4.2 Describe faculty members' responsibilities to the online or blended/hybrid program. In your response, indicate how faculty members' responsibilities to the online or blended/hybrid program affect their responsibilities to the on-ground program, including teaching load, advising, research/scholarship, and participation in faculty committees/governance. Are additional faculty members going to be hired to implement the online or blended/hybrid program? Will these faculty members participate in only the online or blended/hybrid program or will they participate in the on-ground program as well.

The Accounting department has a strong faculty core who are teaching in the in-class MSA degree program, plus a new faculty who has been hired to join this faculty core starting fall 2020. This same faculty core will also have the responsibility for the delivery of the online version of the degree program. Typically, a tenure-track faculty member teaches 2-3 courses each semester while a non-tenure-track faculty teaches 3-4 courses each semester. Each faculty also has other responsibilities in research and service such as student advising. These responsibilities are not expected to change with the addition of the online MSA degree program.

As required by our accrediting agencies, AACSB and HLC, each faculty member who will teach in the MSA degree program will either hold a PhD degree or a master's degree with extensive teaching/practical experience. They will be assisted in creating quality online courses that address the learning objectives of the degree program by instructional designers who have an office in the College of Business building. These individuals will establish the initial overall design and template that will be used in each course and assist each professor in designing his/her specific online course(s). The instructional designers will be available for any questions or problems that develop in the creation and delivery of the course.

4.3 Describe the mechanisms used to ensure that faculty members have the appropriate qualifications and support to teach successfully in an online environment. Include in your response the pedagogical and technical support provided for the design, production and management of online courses, as well as institutional support for all essential technology.

Our faculty already have the course content expertise for the online courses and the majority have taught online courses before, are involved in the delivery of the online MBA degree program or online undergraduate accounting courses. Further, the College of Business has hired Instructional Designers and Quality Matters Coordinator to help faculty with the design of their online courses. There is a fulltime Senior IT User Support Analyst currently on staff. The technical staff will also work with the Office of Continuing and Distance Education for additional design, production and management support and future enhancements.

4.4 Using the form below, provide the information requested for each member of the instructional staff. A faculty member must be identified for each course to be taught during the first two years of program delivery. If a faculty member has not yet been identified for a course, indicate that as an "open position" and describe the necessary qualifications in the matrix (as shown in the example below). *A copy of each faculty member's CV must be included as an appendix item.*

Name of instructor	Rank or title	Full-time / part-time	Terminal degree title, discipline on diploma, institution, year	Course instructor will teach in proposed program	Experience teaching distance education courses/ professional development in DL	Number of courses instructor will teach/year (include traditional and DL)
Mark Altieri	Professor	FT	Juris Doctor, Cleveland State University Master of Law in Taxation, New York University (CPA)	ACCT 63045, Tax Research and Planning		1
Shunlan Fang	Assistant Professor	FT	Ph.D., Accounting, Temple University, 2013	ACCT 53009, Accounting Data Analytics		1
Indrarini Laksmana	Associate Professor	FT	Ph.D., Accounting,	ACCT 53020, Advanced	3	1

			Georgia State University, 2004, Certified Public Accountant (CPA)	Financial Accounting		
Wei Li	Associate Professor	FT	Ph.D., Washington State University, 2006 Certified Public Accountant (CPA)	ACCT 53095, Special Topics in Accounting – Internal Auditing and Forensic Accounting	3	1
Mindy Nett	Lecturer	FT	Master of Taxation, 1995, University of Akron, Certified Public Accountant (CPA)	ACCT 53033, Income Taxation II- Entity Taxation	5	1
John Rose	Associate Lecturer	FT	MBA, Kent State University, 1994, Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Charted Global Management Accountant (CGMA)	ACCT 63031, Advanced Auditing Theory and Practice	6	1
Drew Sellers	Associate Professor	FT	Executive Doctor of Management, Accounting, Case Western Reserve University, 2008, Certified Management Accountant (CMA)	ACCT 63022 Professional Issues and Ethics in Accounting		1
Wendy Tietz	Professor	FT	PhD, Education, Kent State University, 2007, Certified Public	ACCT 53013, Advanced Management Accounting	6	1

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			Accountant (CPA), Certified Management Accountant (CMA), Charted Global Management Accountant (CGMA), Certified in Strategy and Competitive Analysis (CSCA)			
Alan Brandyberry	Associate Professor	FT	DBA, Operations Management, Southern Illinois University, 1995	MIS 64082, Database Management and Database Analytics	5	1
Rouzbeh Razavi	Assistant Professor	FT	Ph.D., Computer Science, University of Essex, UK, 2008	MIS 64036, Business Analytics	4	1
Asli M Arikan	Assistant Professor	FT	Ph.D., Management, Ohio State University	MIS 64185: Business Strategy	3	1

APPENDICES

Appendix Description
- A Letters of support from Management Information Systems and COBA
- B Faculty Curricular vitae

Kent State verifies that the information in this request is truthful and accurate.

Respectfully,

signed after EPC

Ohio | **Department of Higher Education**

Mike DeWine, Governor
Randy Gardner, Chancellor

Change Request:
Online or Blended/Hybrid Delivery

Institution offering the degree program: **Kent State University**

Degree designation: **Master of Science in Accounting degree**

The program will satisfy the following criteria:

☒ The program will use Quality Matters or similar metric-driven online course design/assessment tools.

☒ All instructors will be trained in offering online content and online assessments.

☒ The offering university has an institutionally approved plan for securing authorizations to deliver distance learning content in other states (e.g., NC-SARA membership).

☒ The offering university has approved all online courses for this program as academically appropriate for graduate study.

Is this degree program subject to approval/accreditation by a governing body beyond the Ohio Department of Higher Education and the Higher Learning Commission (e.g., CAEP, CCNE, ABET, AACSB)?

☐ No   ☒ Yes

AACSB International (Association to Advance Collegiate Schools of Business)

Does this degree program include the creation of original research or scholarship?

☒ No   ☐ Yes

Does this degree program include an experiential component (e.g., clinical or professional development experience)?

☒ No   ☐ Yes

Will the program be offered in partnership with a third-party, commercial online service provider?

☒ No   ☐ Yes

Approximately what percentage of program content will be completed online?

Students will be able to complete the 30-credit hour program fully online or fully on-ground, see program requirements on next page.

The person listed below verifies that this request has received the necessary institutional approvals and that the above information is truthful and accurate.

Cynthia R. Stillings
Interim Dean of Graduate Studies
Kent State University

Date to come

M.S.A. degree in Accounting – Program Requirements

✓ *Course is offered currently for that delivery*
* *Course will be offered online after proposal approval*

Major Requirements		Ground	Online
ACCT 53009 Accounting Data Analytics	3	✓	*
ACCT 53020 Advanced Financial Accounting	3	✓	*
ACCT 53033 Income Taxation II - Entity Taxation	3	✓	*
ACCT 63022 Professional Issues and Ethics in Accounting	3	✓	*
Accounting Electives, *choose from the following:*	9		
ACCT 53013 Advanced Management Accounting		✓	*
ACCT 53095 Special Topics: Accounting		✓	*
ACCT 63024 Information Technology Audit: Controls and Analytics		✓	
ACCT 63025 Analysis and Valuation of Business Using Financial Statements		✓	
ACCT 63031 Advanced Auditing Theory and Practice		✓	*
ACCT 63042 Taxation of Corporations and Shareholders		✓	
ACCT 63043 Taxation of Partnerships and Partners		✓	
ACCT 63045 Tax Research and Planning		✓	*
Non-Accounting Business Electives, *choose from the following:*	9		
ECON 62054 Econometrics I		✓	
FIN 66061 Financial Management I		✓	
FIN 66062 Financial Management II		✓	
FIN 66064 International Financial Management		✓	
FIN 66066 Advanced Security and Investment Theory		✓	
MIS 64018 Quantitative Management Modeling		✓	✓
MIS 64036 Business Analytics		✓	✓
MIS 64037 Advanced Data Mining and Predictive Analytics		✓	
MIS 64038 Analytics in Practice		✓	
MIS 64082 Database Management and Database Analytics		✓	✓
MIS 64185 Business Strategy		✓	✓

Minimum Total Credit Hours: 30