

**UNIVERSITY OF NORTH CAROLINA**  
**REQUEST TO DELIVER**  
**EXISTING DEGREE PROGRAM – NEW DELIVERY MODE OR SITE**

Date: August 15, 2018

Constituent Institution: North Carolina State University

Is the program a joint degree program? Yes \_\_\_ No X

Joint Partner campus N/A

Title of Authorized Program: Master of Accounting Degree Abbreviation: MAC

CIP Code (6-digit): 520301 Level: B \_\_\_ M X I \_\_\_ D \_\_\_

CIP Code Title: Accounting

Proposed term to enroll students in alternate delivery method: term Fall year 2019

Provide a brief statement from the university SACSCOC liaison regarding whether the new delivery mode does or does not constitute a substantive change.

Identify the objective of this request (select one or more of the following)

- Add on campus delivery
- Add online delivery; Maximum percent offered online 100%
- Program will be listed in UNC Online
- One or more online courses in the program will be listed in UNC Online
  - Add site-based delivery (list new sites below; add lines as needed)
    - Instructor present (off-campus delivery)
    - Instructor remote (site-based distance education)

Site #1

(address, city, county, state)

Site #2

(address, city, county, state)

Site #3

(address, city, county, state)

Supply basic program information needed for UNC Academic Program Inventory (API), UNC Online

Minimum credit hours required   31  

Expected number of full-time terms to completion   2  

## I. Justification for New Delivery Mode

### 1. Description and Purpose.

- a. Provide a 250-word or less description of the proposed program, including target audience, delivery method, hours required, program core and concentrations (if applicable), opportunities for which graduates will be prepared, and other special features. For online programs, describe whether the delivery is synchronous with an on-campus course, partially synchronous, asynchronous, other, and using what platform(s).

**The MAC online program will target working professionals currently not served by the full-time resident MAC Program. These individuals are in the local, national and global community and are looking to advance their education but, due to family or employment commitments, are unable to participate in a full-time resident program. The online program will provide schedule flexibility and remote access so students can earn a master of accounting degree from a nationally recognized program in 2 to 3 years. The majority of the courses in the online program will be delivered by capturing live campus courses and delivering them in an asynchronous online format. Further, each class will include a synchronous capability where student can interface directly with the faculty member and graders. This hybrid format allows instructors to more naturally interact with students, creating a more engaging experience for the online students. The college and department are upgrading an existing classroom capture room with state of the art technology to use with this new online program. Similar to the full-time resident program, the online program will require 31 credit hours to complete.**

The online program will provide students with a broad understanding of accounting and business practices, as well as a rigorous technical accounting education. The core curriculum will include:

- **3 hour-credit courses:**
  - **ACC 508 - ADVANCED COMMERCIAL LAW**
  - **ACC 510 - ADVANCED FINANCIAL ACCOUNTING**
  - **ACC 519 - APPLIED FINANCIAL MANAGEMENT**
  - **ACC 530 - ADVANCED INCOME TAX**
  - **ACC 533 - ACCOUNTING & TAX RESEARCH**
  - **ACC 540 – IT RISK AND CONTROLS**
  - **ACC 550 - ADVANCED AUDITING**
- **1 hour-credit course:**
  - **ACC 600 - MANAGERIAL & CAREER EFFECTIVENESS**

Additionally, students will be required to take nine hours of graduate-level electives, from courses currently being provided by the Jenkins MBA and MAC Programs.

Students can elect to choose a concentration focus area such as audit analytics, tax analytics<sup>1</sup>, information technology, or enterprise risk management.

- b. How does the proposed delivery mode align with system, institutional and unit missions and strategic plans?

**The program supports the goals of NC State's strategic plan:**

- 1. Enhance student success: The online format will provide access and flexibility to earn a degree from a nationally recognized program that will enable graduates to meet the 150 hour requirement to be licensed as a CPA and advance other professional opportunities.**
  - 2. Invest in faculty: Expanded opportunities to engage with graduate students will allow us to attract and retain research-oriented faculty and expand existing skills.**
  - 3. Support interdisciplinary scholarship: N/A**
  - 4. Pursue organizational excellence: The online courses will provide students flexibility to complete either online and/or campus course format. With the use of the campus courses to create the online content the department will create efficiencies in the delivery of graduate courses. It is expected that the online format will complement the campus format program.**
  - 5. Engage locally and globally: An online program will allow access to working professionals in the Research Triangle, national and global community who are looking to advance their education while continuing employment, which should be valuable to many regional, national and global companies.**
2. Student demand. Provide documentation of student demand for the new delivery mode. Directly address the extent to which students will be drawn from a pool of students not previously served by the existing program.

**The goal of offering the online masters of accounting program is to provide an alternative to the traditional campus program that does not require students to relocate and forgo employment while completing the program. This new online format is expected to expand the pool of students seeking to obtain a MAC degree by attracting professionals with 4 – 8 years of experience who are not currently served by our existing full-time resident program.**

**Professionals are discovering that graduate accounting degrees are becoming necessary for advancement in corporate and public accounting positions. A discussion of online accounting masters' degrees in U.S. News & World Report indicates that online graduate accounting degrees can lead to more job opportunities and higher salaries. They cite a 2017 survey report by the Graduate Management Admission Council which states that 42% of people responding to the survey planned to hire masters' graduates in 2017, up from 39% in 2016. In addition, the discussion highlights a 2015 survey from Georgetown University's Center on Education and the Workforce which found that accountants age 34 or less who graduated with master's**

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<sup>1</sup> As students in the online MAC Program, they will be able to take classes in the recently approved tax analytics certificate program and pay the online MAC Program tuition rate. Only selected classes in the certificate program will be made available to the online MAC students.

degrees earned on average \$66,000, as compared to \$45,000 if they only had a bachelor's degree.

3. Unnecessary duplication. List similar programs offered by other North Carolina institutions (public or private), including enrollments and delivery method. In cases where other UNC institutions provide similar online, site-based distance education, or off-campus programs, include evidence regarding how the proposed program meets unmet need. Discuss collaborative opportunities with these programs.

**Currently, the only North Carolina university that offers an online master of accounting program is the University of North Carolina at Chapel Hill. North Carolina universities that offer on-campus master's of accounting programs are: Appalachian State University, East Carolina University, University of North Carolina at Chapel Hill, University of North Carolina at Charlotte, University of North Carolina at Greensboro, University of North Carolina at Wilmington, Wake Forest University, and Western Carolina University.**

**The University of North Carolina at Chapel Hill's target group for the online program is students with any undergraduate degree and requires 33 to 48 credit hours to complete. NC State's online program target group will be working undergraduate accounting degree holders that are seeking a flexible program to earn their masters of accounting degree. The NC State online program will offer focus areas related to information technology, enterprise risk management and business analytics that draw on the strengths of the university and campus program. These focus areas are not offered in the University of North Carolina at Chapel Hill's online program. These focus areas are also distinctive when compared to other masters programs in the state. Additionally, it is expected that the online format will complement the campus format by offering students enrolled in either format the opportunity to take courses in the other format. With the increasing debt load of students graduating from undergraduate programs, this will enable students who cannot afford the housing, tuition and fees to attend a full-time, on-campus masters of accounting program to achieve their goals to become Certified Public Accountants and advance their professional careers.**

4. Enrollment. Estimate the total number of students that would be enrolled in the program during the first year of operation and in each delivery mode (campus, online, site - add lines as needed):

*Delivery Mode*\_\_ Campus \_\_\_\_\_ *Full-Time* \_\_115\_\_ *Part-Time* \_\_\_\_4\_\_\_\_\_

*Delivery Mode*\_\_ Online \_\_\_\_\_ *Full-Time* \_\_0\_\_ *Part-Time* \_\_\_\_20\_\_\_\_\_

Estimate the total number of students that would be enrolled in the program during the fourth year of operation and in each delivery mode (campus, online, site - add lines as needed):

*Delivery Mode*\_\_ Campus \_\_\_\_\_ *Full-Time* \_\_115\_\_ *Part-Time* \_\_\_\_4\_\_\_\_\_

*Delivery Mode*\_\_ Online \_\_\_\_\_ *Full-Time* \_\_0\_\_ *Part-Time* \_\_\_\_40\_\_\_\_\_

5. Resources.

- a. Are new faculty, staff, library, facility/equipment, or other resources required to deliver the program? If so, explain the need and, using the template provided, estimate the costs and sources of funds to provide resources needed.

**The department plans to use classroom capture technology to capture existing campus courses for delivery to the online program. This approach has been very successful at Auburn University and on a pilot basis in our existing MAC program.**

**The anticipated resources, in addition to existing faculty, needed for the program in Year 1 include:**

- **Video capture technicians**
- **Instructional design support**
- **Graders**
- **Marketing/Advertising Expenditures**

**The Department of Accounting is currently utilizing the expertise of an instructional design consultant to support existing classes and the recently approved tax analytics certificate program. This individual will work with each faculty member in developing an engaging and interactive online experience.**

**Existing MAC Program faculty will be the primary contact for the student. They will be responsible for development of course content, method of delivery and contact with students – both in asynchronous and synchronous format.**

**Revenue generated in Year 1 is projected to be approximately \$4,600 in premium tuition per semester for each part-time student (6-8 credit hours). For 2019-2020, the projected revenue will be  $(\$4,600 \times 2 \text{ semesters}) \times 20 \text{ students} = \$184,000$ . This will cover the resource needs.**

**As the program grows additional resources will be needed in the areas of:**

- **Assistant Director – Online Admissions**
- **Career Services**
- **Student Advising**

**The projected growth in the program from 20 to 40 students will generate an additional \$184,000 to cover these additional resources. As the program continues to grow and the classes reach capacity, additional faculty may be needed. These additional faculty will be compensated from the additional tuition.**

**The department and college is already investing in upgrading a video capture classroom to allow current students flexibility in taking some of their courses online.**

**As a new online program, we will request start-up funding from Delta to cover the incremental costs in course development. Additionally, we believe the online program will qualify for Enrollment Growth funds.**

- b. Discuss how the new delivery mode will impact the workload of existing faculty.

**The initial estimated enrollment levels are not anticipated to have significant impact on faculty workloads. Initial online class sizes will be small. Graders will be hired to assist with student communications and grading of some student projects and activities. It is anticipated that as the program grows, additional faculty will need to be hired.**

- c. (site-based distance education and off-campus delivery only) If the institution has not previously delivered a degree program at this site, briefly describe the facilities, infrastructure, and arrangements and how they meet the needs of the program.

**Not applicable.**

6. Delivery Considerations. Provide assurances of the following (not to exceed 250 words per lettered item):

- a) *Access* (all programs). Students have access to academic support services comparable to services provided to on-campus students and appropriate to support the program, including admissions, financial aid, academic advising, delivery of course materials, and placement and counseling.

**Similar to the campus program the online program will charge a premium tuition to support admissions, financial aid, academic advising, delivery of course materials, and career services. Services will be provided through multiple mediums – online, email, phone calls, in-person and virtual technology (e.g., Google Hangout). The existing infrastructure will be used as a platform to provide the services.**

- b) *Curriculum delivery* (online and site-based distance education only). The distance education technology to be used is appropriate to the nature and objectives of the program. The content, methods and technology for each online course provide for adequate interaction between instructor and students and among students.

**The department and college are investing over \$300,000 in building a new classroom capture room to use for online courses offered in the campus and online MBA and MAC programs. In addition to start-of-the-art technology, the program plans to leverage existing course and faculty experiences with the online MBA program. Faculty will engage with students using the features of the technology – discussion forums, synchronous help sessions and virtual communication methods. Additionally, faculty will be available for in person meetings, phone calls and email exchange similar to our current full-time resident program.**

- c) *Faculty development* (online and site-based distance education only). Faculty engaged in program delivery receive training appropriate to the distance education technologies and techniques used.

The department is currently providing contract instructional design support to faculty developing and offering online courses for the campus MAC program that allows students additional flexibility for completing courses. A number of faculty also have experience with delivering online courses through the MBA program. The funds from the premium tuition will be allocated to support course and faculty development.

- d) *Security* (online and site-based distance education only). The institution authenticates and verifies the identity of students and their work to assure academic honesty/integrity. The institution assures the security of personal/private information of students enrolled in online courses.

NC State University's information technology provides state-of-the-art infrastructure to protect the privacy and confidentiality of faculty and student information. Secure web-based Duo authentication is mandatory to access NC State's internet services available to students and faculty. All students and faculty are required to use their campus user name and password to log into Moodle to verify their identities. A wide range of tools and approaches will be adopted to ensure the integrity of the online course offerings including:

- Using proctoring services to ensure integrity of class assignments.
- Using software tools such as Lockdown browser to limit students' access to supporting materials and extra resources during exams.
- Educating students about the academic integrity and the consequences if academic integrity is violated.

7. Contact. Provide the name, title, email address, and phone number of the person(s) responsible for planning this proposed program.

**Scott Showalter, MAC Director, [scott\\_showalter@ncsu.edu](mailto:scott_showalter@ncsu.edu), 919-513-0526**

This request to establish a new distance education degree program (or program site) has been reviewed and approved by the appropriate institutional committees and authorities.

Chief Academic Officer:  \_\_\_\_\_

Chief Academic Officer (Joint Partner Campus): \_\_\_\_\_

**{Insert Descriptive Title Here}**  
**North Carolina State University**

This request has been reviewed and approved by the appropriate campus committees and authorities.

**Endorsed By:**

Kathy Krawczyk Kathy Krawczyk 5/7/18  
Head, Department/Director of Graduate Program (Printed Name and Signature) Date

**Recommended By:**

DONALD P. WARSING Don P. W 5/31/18  
Chair, College Graduate Studies Committee (Printed Name and Signature) Date

**Endorsed By:**

Steven Allen Steve G. Allen 5/31/18  
College Dean (Printed Name and Signature) Date

**Recommended By:**

(see attached concerns)  
Thomas S. Milligan Tom Milligan 8/2/18  
Vice Provost, DELTA (if DE degree) (Printed Name and Signature) Date

**Approved By:**

Peter J. Harries Peter J. Harries 8/30/18  
Dean of the Graduate School (Printed Name and Signature) Date

**Recommended By:**

Deane K. Larick Deane K. Larick 11/29/18  
Dean's Council (Printed Name and Signature) Date

**Approved By:**

William A. Anderson William A. Anderson 11/29/18  
Executive Vice Chancellor and Provost (Printed Name and Signature) Date

**Approved By:**

Randy Woodson Randy Woodson 12/12/18  
Chancellor (Printed Name and Signature) Date