

New Program Proposal Executive Summary

Master of Science in Accounting and Analytics [CIP Code: 52.1399]

Winthrop University [Site Code: 51801]

A. SUMMARY

Winthrop University requests to update the name and Classification of Instructional Programs (CIP) code of our existing MBA in Accounting and Analytics program. The proposed program name is MS in Accounting and Analytics, and the proposed CIP code is 52.1399 Management Science and Quantitative Methods, which is designated as STEM (Science, Technology, Engineering, and Mathematics) for international students. This allows for additional time for Optional Practical Training after completion of their degree. The program's curriculum has been updated to keep up with these technological innovations and data-driven decision making and analysis tools (Tableau, UiPath, Python, Power BI, etc.) in order to meet the expectations of employers as well as the needs of those involved in teaching and learning.

The proposed start date is Fall 2024. The delivery modality will be Blended/hybrid (25-49% online. The program of study will be 30 credit hours. According to AICPA, 81 masters-level programs across the country have obtained STEM-designation as of March 2024. None of these programs are in South Carolina. Thus, these changes allow us the opportunity to establish a leadership position in the state of South Carolina. York County and the greater Charlotte region are among the fastest growing in the country, with a large market for graduate accounting and analytics education. It's important that we market our innovative program more strategically so that we meet the need of our community and employers.

Entrance Requirements

Admission to the program requires completion of courses in business at the undergraduate level. These courses cover the following topics: accounting principles, accounting information systems, accounting analytics, auditing, intermediate accounting, cost accounting, introduction to tax, macroeconomics, business law, finance, business communications, leadership, statistics, analytics, and management. Students missing a couple courses may be required to complete a course in the missing topic upon admission. These courses cover topics tested in the CPA Exam

New Courses

ACCT 695 Accounting Research 3 cr. Hr.: The course focuses on researching and analyzing accounting issues and communicating accounting research results. This course replaces the previous course ACCT 607 Tax Research.

FINC 570 Foundations in Financial Data Analytics 3 cr. Hr: This course introduces students to financial

data analytics commonly used in business and Fintech applications. In this course, students will gain experience in analyzing financial data using statistical software, statistical methods, and prediction models. This course replaces a general 600-level elective. It is an existing course in the Finance concentration.

Program requirements

Program of Study	Credit Hours
1. College Requirements	21
2. Advanced Accounting Certificate	12
3. Business Analytics Certificate	9
4. Accounting Analytics Certificate	9

B. UNIVERSITY STUDENT AND PROGRAM DATA, Semester Year

Graduate in-state/out-of-State Enrollment, Fall 2023	80%/ 20%
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*Data retrieved from Provisional Graduate Enrollment Fall 2023

C. INSTITUTIONAL APPROVALS AND DATES OF APPROVAL (include department through Provost/Chief Academic Officer, President, and Board of Trustees approval):

Internal Institutional Unit	Approval Date
Accounting, Finance, and Economics Department	August 16, 2023
College of Business Administration Graduate Curriculum Committee	October 24, 2023
College of Business Administration Faculty Assembly	November 13, 2023
Dean, College of Business Administration	November 15, 2023
Graduate Council	November 30, 2023
Graduate Faculty Assembly	February 23, 2024

D. SIMILAR PROGRAMS IN SOUTH CAROLINA – PUBLIC AND PRIVATE INSTITUTIONS

Program Name and Designation	Total Credit Hours	Institution	Similarities	Differences
Master of Professional Accountancy	30	Clemson University	Both programs have required courses covering advanced accounting and analytics and prepare students to sit for the CPA exam.	The Clemson program is not STEM designated. By requiring CPA Review courses as part of its curriculum, the Clemson program focuses primarily on preparing students to sit for the CPA exam. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Unlike Clemson, Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.
Master of Accountancy	30	USC Columbia	Both programs have required courses covering advanced accounting and analytics and accounting research and prepare students to sit for the CPA exam.	The USC program is not STEM designated. It has three tracks/specializations. In contrast, Winthrop's program serves a broader student and employer audience, serving both corporate and public accounting. Unlike USC, Winthrop's program offers stackable graduate certificates in

				advanced accounting, business analytics, accounting analytics.
Master of Accountancy	30	Coastal Carolina University	Both programs have required courses in advanced accounting and auditing and prepare students to sit for the CPA exam.	The Coastal Carolina program is not STEM designated and doesn't include courses in accounting analytics. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.
Master of Accountancy	30	College of Charleston	Both programs have required courses in advanced accounting and auditing and prepare students to sit for the CPA exam.	The CofC Program is not STEM designated. It offers two tracks, in financial reporting and tax. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.
Master of Business Administration with a Specialization in Accounting	30	USC Aiken	Both programs have courses covering advanced accounting and analytics.	USC Aiken's program is not STEM designated. It is a traditional MBA program with a concentration of two accounting

				<p>courses (6 credit hours) only. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.</p>
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E. ENROLLMENT PROJECTIONS

Projected Enrollment			
Year	Fall Headcount	Spring Headcount	Summer Headcount
2024-2025	20	20	20
2025-2026	40	40	40
2026-2027	45	45	45
2027-2028	48	48	48
2028-2029	50	50	50

The program has 21 students currently (spring 2024). Its enrollment has been around 20 students over the past few years. By having recently incorporated emerging technologies into our curriculum we are hoping to make the program attractive to both accounting and finance professionals. York County and the Charlotte region are among the fastest growing in the country. We expect the program to continue to draw steady enrollment from the SC and NC areas. The proposed STEM designation will make the program significantly more attractive to international students and we expect to enroll cohorts of approximately 20 international students on an annual basis.

F. INDUSTRY-RELATED OCCUPATIONAL WAGES AND PROJECTIONS IN SOUTH CAROLINA

Occupation	State		National		Data Type and Source
	Expected Number of Jobs	Employment Projection	Expected Number of Jobs	Employment Projection	
Accountants and Auditors	18,990 in 2030	11% growth from 2020 to 2030	1,605,800 in 2032	4% growth from 2022-2032	U.S. Bureau of Labor Statistics (BLS)
Financial and Investment Analysts	3,440 in 2030	13% growth from 2020 to 2030	341,400 in 2032	8% growth from 2022-2032	U.S. Bureau of Labor Statistics
Financial Advisors	2,890 in 2030	15% growth from 2020 to 2030	369,600 in 2032	13% growth from 2022-2032	U.S. Bureau of Labor Statistics
Data Scientists	150 in 2030	25% growth from 2020 to 2030	228,200 in 2032	35% growth from 2022-2032	U.S. Bureau of Labor Statistics

Job search for the Accountants and Auditors occupation on SC Works reveals that this is a high-demand occupation with 317 current job openings, but only 215 candidates available as of March 23, 2024, indicating a *shortage* of qualified candidates. Out of the 317 job openings, many require candidates to hold certifications, such as the CPA (143), CISA (13), CIA (10), or CMA (4).

A similar job search on Indeed.com for “accountant” within 25 miles of Rock Hill, SC revealed 456 openings available as of May 23, 2024, with employers including banks and financial institutions, accounting firms, manufacturing companies, or government agencies. Furthermore, a search for “accounting” for the nearby Charlotte, NC area revealed 896 openings in this field. A new search for “business analytics” positions revealed 283 jobs within 25 miles of Rock Hill, SC. Finally, searching for “financial analyst” positions revealed 91 openings within 25 miles of Rock Hill, SC.

G. CHE STAFF STAGES OF CONSIDERATION

Considerations	Date	Comments
Program proposal received	5.6.2024	Proposal received via email. Assigned lead reviewer and second reader.
Summary of staff comments, responses, and versions	5.7.2024 5.22.2024 6.1.2024	First revision request: <ul style="list-style-type: none"> • Missing delivery site code • Missing original name of the program Second revision request: <ul style="list-style-type: none"> • Cite code needed. • Acronym definition requested. • Potential employer letters of support. • Winthrop specific data. • Attrition. • Citation or data on STEM statement. • Pre-requisites. • Budgeted salary information. • Library resources. • Student support resources. • Credit hours missing. Virtual mtg request: Teams mtg
ACAP Considerations	6.13.2024	ACAP questions: None Responses: NA Vote: Approved
CAAL Considerations (See attached commissioner questions and responses)		CAAL questions Responses Vote
CHE Considerations		CHE questions Responses Vote
Submission to IT for addition to inventory		Date completed

H. STAFF, ACAP, CAAL AND CHE RECOMMENDATIONS

a. STAFF RECOMMENDED ACTION

Recommended

b. ACAP RECOMMENDATION

Approved

c. CAAL RECOMMENDATION

Choose an item.

d. CHE RECOMMENDATION

Choose an item.

Additional Comments:

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NEW PROGRAM PROPOSAL FORM

Name of Institution: Winthrop University

Name of Program (include degree designation and all concentrations, options, or tracks): Master of Science in Accounting and Analytics – This is a rename and reclassification of the existing MBA in Accounting and Analytics.

Program Designation:

- | | |
|---|--|
| <input type="checkbox"/> Associate's Degree | <input checked="" type="checkbox"/> Master's Degree |
| <input type="checkbox"/> Bachelor's Degree: 4 Year | <input type="checkbox"/> Specialist |
| <input type="checkbox"/> Bachelor's Degree: 5 Year | <input type="checkbox"/> Doctoral Degree: Research/Scholarship (e.g., Ph.D. and DMA) |
| <input type="checkbox"/> Doctoral Degree: Professional Practice (e.g., Ed.D., D.N.P., J.D., Pharm.D., and M.D.) | |

Consider the program for supplemental Palmetto Fellows and LIFE Scholarship awards?

- ☐ Yes
☒ No

Proposed Date of Implementation: Fall 2024

CIP Code: 52.1399, Management Science and Quantitative Methods

Delivery Site(s): Winthrop University (51801)

Delivery Mode:

- | | |
|--|--|
| <input type="checkbox"/> Traditional/face-to-face
*select if less than 25% online | <input type="checkbox"/> Distance Education
<input type="checkbox"/> 100% online
<input type="checkbox"/> Blended/hybrid (50% or more online)
<input checked="" type="checkbox"/> Blended/hybrid (25-49% online)
<input type="checkbox"/> Other distance education (explain if selected) |
|--|--|

Program Contact Information (name, title, telephone number, and email address):

P.N. Saksena, Ph.D.
Dean and Professor of Accounting
803-323-4826
saksenapn@winthrop.edu

Institutional Approvals and Dates of Approval (include department through Provost/Chief Academic Officer, President, and Board of Trustees approval):

Accounting, Finance, and Economics Department: August 16, 2023
College of Business Administration Graduate Curriculum Committee: October 24, 2023
College of Business Administration Faculty Assembly: November 13, 2023
Dean, College of Business Administration: November 15, 2023
Graduate Council: November 30, 2023
Graduate Faculty Assembly: February 23, 2024

Provost: April 1, 2024
President: April 5, 2024
Board of Trustees: April 25, 2024

Background Information

State the nature and purpose of the proposed program, including target audience, centrality to institutional mission, and relation to the strategic plan.

This request is to update the name and Classification of Instructional Programs (CIP) code of our existing MBA in Accounting and Analytics program. The proposed program name is MS in Accounting and Analytics and the proposed CIP code is 52.1399 Management Science and Quantitative Methods, which is designated as STEM (Science, Technology, Engineering, and Mathematics) for international students. This allows for additional time for Optional Practical Training after completion of their degree.

The new name and CIP code more appropriately reflect the course content of our graduate program, which has changed its curriculum considerably in the past few years in response to emerging technologies and evolving data analysis practices used by accounting professionals. Advances in technology and data analytics have led to the use of cloud-based solutions, robotic process automation, block chain, machine learning, data visualization, predictive analytics, and artificial intelligence across a wide range of accounting services. The program's curriculum has been updated to keep up with these technological innovations and data-driven decision making and analysis tools (Tableau, UiPath, Python, Power BI, etc.) in order to meet the expectations of employers as well as the needs of those involved in teaching and learning.

The target audience for the program continues to be students graduating with a business degree, particularly those with accounting, finance, or business analytics concentrations, students interested in earning a graduate degree in an occupation which is in high-demand or in a STEM field, and accounting professionals interested in earning a marketable graduate degree and preparing for the CPA exam.

These changes are central to Winthrop University's mission because they help our graduate accounting program become more competitive. Many accounting programs at well-known universities have become STEM-designated by changing their CIP code. By obtaining our STEM-designation and ensuring that we continue to follow the accounting profession and expose students to relevant cutting-edge technologies, we improve the educational quality of our program to the benefit of students and employers, enriching the state of South Carolina.

These changes also help advance Winthrop's strategic plan in several ways. They allow us to (i) market our program more strategically, (ii) increase student success and placement with coursework that better meets the needs of employers, thereby increasing program attractiveness and graduate student enrollment, and (iii) promote diversity and inclusion in the accounting profession.

Assessment of Need

Provide an assessment of the need for the program for the institution, the state, the region, and beyond, if applicable.

The accounting profession has been facing significant talent shortages due to a general decrease in new students majoring in accounting, the lack of diversity in the profession, and a large number of

retirements (“the AICPA [American Institute of Certified Public Accountants] estimated that about 75% of CPAs would have reached retirement eligibility by 2020”).¹

Furthermore, the increased reliance on technology and data analytics in the accounting profession has led to the introduction of a bill in Congress in May 2023 titled “STEM Education in Accounting Act.”² The CPA licensure model has also changed to integrate technology throughout the CPA exam and incorporate the new skills and competencies required for the successful practice of accounting in today’s world. The program’s new name and CIP code will accurately reflect the competencies and technical skills that its graduates possess.

These changes will help us join the growing list of accounting programs that have become STEM designated. According to AICPA, 81 masters-level programs across the country have obtained STEM-designation as of March 2024. **None** of these programs are in South Carolina. Thus, these changes allow us the opportunity to establish a leadership position in the state of South Carolina. York County and the greater Charlotte region are among the fastest growing in the country, with a large market for graduate accounting and analytics education. It’s important that we market our innovative program more strategically so that we meet the need of our community and employers.

Transfer and Articulation

Identify any special articulation agreements for the proposed program. Provide the articulation agreement or Memorandum of Agreement/Understanding.

There are no special articulation agreements for this program.

Employment Opportunities

Occupation	State		National		Data Type and Source
	Expected Number of Jobs	Employment Projection	Expected Number of Jobs	Employment Projection	
Accountants and Auditors	18,990 in 2030	11% growth from 2020 to 2030	1,605,800 in 2032	4% growth from 2022-2032	U.S. Bureau of Labor Statistics (BLS)
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¹ See <https://www.forbes.com/sites/forbesfinancecouncil/2023/12/26/accountants-are-turning-away-work-hurting-firms-and-small-businesses/?sh=40c880e868d3>

² <https://www.congress.gov/bill/118th-congress/senate-bill/1705>

Supporting Evidence of Anticipated Employment Opportunities

Provide supporting evidence of anticipated employment opportunities for graduates.

In addition to the job opening projections obtained from the US BLS website, we searched several career and employment websites to obtain information for regarding the demand for accounting and analytics. A simple job search for the Accountants and Auditors occupation on **SC Works** reveals that this is a high-demand occupation with 317 current job openings, but only 215 candidates available as of March 23, 2024, indicating a *shortage* of qualified candidates. Out of the 317 job openings, many require candidates to hold certifications, such as the CPA (143), CISA (13), CIA (10), or CMA (4).

A similar job search on **Indeed.com** for “accountant” within 25 miles of Rock Hill, SC revealed 456 openings available as of May 23, 2024, with employers including banks and financial institutions, accounting firms, manufacturing companies, or government agencies. Furthermore, a search for “accounting” for the nearby Charlotte, NC area revealed 896 openings in this field. A new search for “business analytics” positions revealed 283 jobs within 25 miles of Rock Hill, SC. Finally, searching for “financial analyst” positions revealed 91 openings within 25 miles of Rock Hill, SC.

Other than careers as accountants, auditors, and business or financial analysts, graduates with a STEM-designated MSAA would be well suited for many positions, such as:

- Budget or credit analyst
- Financial advisor
- Compliance officer
- Controller
- Tax or financial examiner
- Financial risk manager.

Description of the Program

Projected Enrollment			
Year	Fall Headcount	Spring Headcount	Summer Headcount
2024-2025	20	20	20
2025-2026	40	40	40
2026-2027	45	45	45
2027-2028	48	48	48
2028-2029	50	50	50

Explain how the enrollment projections were calculated.

The program has 21 students currently (spring 2024). Its enrollment has been around 20 students over the past few years. By having recently incorporated emerging technologies into our curriculum we are hoping to make the program attractive to both accounting and finance professionals. York County and the Charlotte region are among the fastest growing in the country. We expect the program to continue to draw steady enrollment from the SC and NC areas. The proposed STEM designation will make the program significantly more attractive to international students and we expect to enroll cohorts of approximately 20 international students on an annual basis.

These projections are based on a discussion with representatives from Miles Education, a CPA review provider in India, who indicated that they have partnered with several AACSB-accredited universities in the US (e.g., Case Western Reserve University) to recruit students into the program. Although attrition is possible, given the program's short length of one year (i.e., three semesters, fall, spring, summer), attrition is actually quite low.

Besides the general institutional admission requirements, are there any separate or additional admission requirements for the proposed program? If yes, explain.

☐ Yes

☒ No

Admission into the MSAA will follow the current requirements for the MBA in Accounting and Analytics, available here: <https://www.winthrop.edu/graduateschool/accounting.aspx>. International students may transfer up to 9 (nine) credit hours from an AACSB-accredited business school.

Curriculum

New Courses

List and provide course descriptions for new courses.

The two new courses included in the program are listed below.

- ACCT 695 Accounting Research 3 cr. hr.

Course Description: The course focuses on researching and analyzing accounting issues and communicating accounting research results.

This course replaces the previous course ACCT 607 Tax Research.

- FINC 570 Foundations in Financial Data Analytics 3 cr. hr

Course Description: This course introduces students to financial data analytics commonly used in business and Fintech applications. In this course, students will gain experience in analyzing financial data using statistical software, statistical methods, and prediction models.

This course replaces a general 600-level elective. It is an existing course in the Finance concentration.

Total Credit Hours Required: 30

Curriculum by Year					
Course Name	Credit Hours	Course Name	Credit Hours	Course Name	Credit Hours
Year 1					
Fall		Spring		Summer	
ACCT 515 Advanced Data Analytics for Accountants	3	ACCT 510 Advanced Managerial Accounting	3	CSCI 685 Data Management	3
ACCT 606 Advanced Accounting	3	ACCT 602 Corporate Tax	3	BADM 571 Applied Analytics and Data Visualization	3
ACCT 695 Accounting Research or ACCT 694 Accounting Internship	3	ACCT 609 Advanced Auditing	3	QMTB 680 Statistical Methods and Business Research	3
		FINC 570 Foundations in Financial Data Analytics	3		
Total Semester Hours	9	Total Semester Hours	12	Total Semester Hours	9

The required courses listed above allow students to earn three graduate certificates (stackable credentials), as follows:

Advanced Accounting Certificate: ACCT 606, ACCT 510, ACCT 602, ACCT 609

Business Analytics Certificate: CSCI 685, BADM 571, QMTB 680

Accounting Analytics Certificate: ACCT 515, ACCT 695 or ACCT 694, FINC 570

Admission to the program requires completion of courses in business at the undergraduate level. These courses cover the following topics: accounting principles, accounting information systems, accounting analytics, auditing, intermediate accounting, cost accounting, introduction to tax, macroeconomics, business law, finance, business communications, leadership, statistics, analytics, and management. Students missing a couple courses may be required to complete a course in the missing topic upon admission. These courses cover topics tested in the CPA Exam

There are no changes to the required courses or admission requirements as this proposal just changes the name and CIP code for the program.

Similar Programs in South Carolina offered by Public and Independent Institutions

Identify the similar programs offered and describe the similarities and differences for each program.

Program Name and Designation	Total Credit Hours	Institution	Similarities	Differences
Master of Professional Accountancy	30	Clemson University	Both programs have required courses covering advanced accounting and analytics and prepare students to sit for the CPA exam.	The Clemson program is not STEM designated. By requiring CPA Review courses as part of its curriculum, the Clemson program focuses primarily on preparing students to sit for the CPA exam. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Unlike Clemson, Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.
Master of Accountancy	30	USC Columbia	Both programs have required courses covering advanced accounting and analytics and accounting research, and prepare students to sit for the CPA exam.	The USC program is not STEM designated. It has three tracks/specializations. In contrast, Winthrop's program serves a broader student and employer audience, serving both corporate and public accounting. Unlike USC, Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.
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Master of Business Administration with a Specialization in Accounting	30	USC Aiken	Both programs have courses covering advanced accounting and analytics.	USC Aiken's program is not STEM designated. It is a traditional MBA program with a concentration of two accounting courses (6 credit hours) only. The Winthrop program is designed to serve a broader student and employer audience, serving both corporate and public accounting. Winthrop's program offers stackable graduate certificates in advanced accounting, business analytics, accounting analytics.

Faculty

Rank and Full- or Part-time	Courses Taught for the Program	Academic Degrees and Coursework Relevant to Courses Taught, Including Institution and Major	Other Qualifications and Relevant Professional Experience (e.g., licensures, certifications, years in industry, etc.)
Assistant Professor, Full time	FINC 570 Foundations in Financial Data Analytics	PhD, Finance, University of Massachusetts Boston	Wharton's Fintech Certificate CFA Level I candidate 1 year of experience
Professor, Full time	ACCT 515 Advanced Data Analytics for Accountants ACCT 694 Accounting Internship	PhD, Economics, Clemson Post-Doctoral Bridge Program, Accounting and Finance, University of Florida	CMA 15 years of experience
Assistant Professor, Full time	ACCT 602 Corporate Tax ACCT 695 Accounting Research	PhD, Accountancy, University of South Florida Masters in Accounting, Specialty in Tax, Texas Tech University	1 year of experience
Assistant Professor, Full time	ACCT 606 Advanced Accounting	PhD, Accounting, University of Scranton	16 years of experience
Assistant Professor, Full time	ACCT 510 Advanced Managerial Accounting	PhD, Accounting, Jackson State University	CPA 13 years of experience
Assistant professor, Full time	ACCT 609 Advanced Auditing	PhD, Accounting, University of Texas at Arlington	CPA 3 years of experience
Associate Professor, Full time	QMTM 680 Statistical Methods and Business Research BADM 571 Applied Analytics and Data Visualization	PhD, Business Administration, Concentration in Statistics, University of Tennessee Knoxville	9 years of experience
Assistant Professor, Full time	CSCI 685 Data Management	D.Sc., Information Systems & Communication, Robert Morris University	29 years of experience

Total FTE needed to support the proposed program:

Faculty: 2

Staff: 0.5

Administration: 1

Faculty, Staff, and Administrative Personnel

Discuss the Faculty, Staff, and Administrative Personnel needs of the program.

We currently have 8 full-time faculty members with terminal degrees in their fields dedicated to teaching the courses in the program. No new faculty are needed. The College of Business does not dedicate specific staff to individual degree programs. Across all programs offered by the college, there are 2 full-time staff for advising and 2 for administrative support. The program will need a dedicated accounting faculty program director which will be selected from the current faculty.

Resources

Library and Learning Resources

Explain how current library/learning collections, databases, resources, and services specific to the discipline, including those provided by PASCAL, can support the proposed program. Identify additional library resources needed.

As the primary provider of scholarly information for the Winthrop University community, the Ida Jane Dacus Library is an integral part of Winthrop's instructional program. Through its collections, reference services, information literacy classes, and outreach programs, the Library enables university faculty, students, and staff to achieve their research and curricular goals.

The library is staffed by 5 professional librarians, 7 paraprofessionals/library technical assistants, and several student employees. During the fall and spring semesters the Library hours are as follows:

Monday – Wednesday	8:30 a.m.–9:00 p.m.
Thursday	8:30 a.m.–8:00 p.m.
Friday	8:30 a.m.–5:00 p.m.
Saturday	Closed
Sunday	3:00 p.m.–9:00 p.m.

A variety of library spaces - including group and individual study rooms, tables, and carrels - are available. There are 58 personal computers on the main and upper levels, and 8 Apple Macintosh computers on the main level. Many study rooms also have computers, and the wifi network enables those with laptops to set up a study space throughout the building. Black-and-white and color printing is available, as well as two scanners.

The Dacus Library website (<https://libguides.library.winthrop.edu/dacus>) provides the Winthrop community with information about the library's services, programs, collections, spaces, hours of operation, and contact information. One-on-one reference instruction and consultation are available during hours of operation either in-person, or via chat, text, phone, or email. Students can drop in, or make an appointment to meet with a librarian through the Book A Librarian service. Instructional faculty also have the option to request in-class information literacy sessions conducted by a librarian, tailored to the needs of their class. Again, these sessions can be in-person on campus, or virtual.

The Library's online catalog, OneSearch, is also available via the website and is the gateway to the resources available in our collections. Dacus is a member of PASCAL (Partnership Among South Carolina Academic Libraries), a consortium of over 50 academic libraries in the state. The online catalog is shared among PASCAL libraries, enabling patrons to find resources not only in Dacus but also in other members' collections. Links in the catalog records provide direct access to electronic books and articles. Physical materials in the circulating collections can be borrowed for the semester. Patrons who are unable to visit the library can request delivery of physical books through the postal service and email delivery of scanned chapters or articles. Winthrop students can expand their access to library resources through PASCAL's visiting patron service. With a valid Winthrop ID, currently enrolled students visit any PASCAL

library and borrow materials directly. Through PASCAL's Pick Up Anywhere and Return Anywhere service, students may return library materials to any participating PASCAL library.

Dacus Library has holdings to support Winthrop's academic programs, including the MS in Accounting and Analytics. Overall monograph holdings across various access platforms include 285,200 unique print titles and 353,000 electronic books. An additional 731,700 ebooks are available through PASCAL-managed collections. Dacus has 2,285 serial titles in its physical collection, and access to 124,530 in electronic format. Additional serials in PASCAL-managed collections total 87,000.

Winthrop students have access to over 170 electronic databases/collections (including those provided by the South Carolina State Library through the SCDiscus program) containing resources in a variety of formats (monographs, journals, newspapers, streaming video, etc.) Dacus uses the OpenAthens authentication system, which enables Winthrop students access to electronic subscription resources from anywhere they have internet access.

Books, book chapters, and articles that are not available in Dacus Library holdings or subscriptions can be borrowed from another library via PASCAL Delivers or interlibrary loan. Interlibrary Loan and PASCAL Delivers (<https://libguides.library.winthrop.edu/ill/home>) are cooperative services between libraries that allow Winthrop faculty, students, and staff to obtain materials NOT available from Dacus.

PASCAL Delivers is a rapid book-delivery service managed by the PASCAL consortium that enables resource sharing among member libraries. Students and faculty can discover and request library materials that are not available at Dacus from participating PASCAL libraries. Digitized materials – such as book chapters or articles – are sent to requestors electronically and physical materials are mailed to Dacus. Borrowed materials will be mailed to off-campus patrons upon request. Students in South Carolina have the option of going to a PASCAL library near them to pick up materials.

Dacus participates in OCLC—an international catalog that includes libraries around the world. Interlibrary loan through OCLC is available for books and articles that are not in Dacus or PASCAL collections. Like PASCAL Delivers, materials will be sent to Dacus. Requesters can pick up the items or request mail delivery. Digitized materials such as book chapters or articles are sent electronically.

Student Support Services

Explain how current academic support services will support the proposed program. Identify new services needed and provide any estimated costs associated with these services.

The Winthrop University College of Business Administration has a dedicated graduate programs staff that advises and counsels graduate students.

Obtaining STEM designation will increase international student interest in the program. Winthrop's International Center works with the Graduate School in processing International Student admissions and VISA approvals. The International Center also provides support to our international student population through Orientation and other ongoing programs during the year.

The International Center staff informs enrolled University students who receive University sponsored visas of the legal or regulatory conditions for visa requirements and of any changes to those requirements promptly after becoming aware of any such changes.

Admissions and Recruitment, as well as support through the application process is handled through the School of Graduate, Professional, and Continuing Studies. Additional services and assistance for students in fully-online programs is provided by our service partner – RisePoint. The School also provides assistance in thesis preparation, monitoring academic standing, and coordinating commencement.

Academic Advising is provided by the student's faculty advisor, the program coordinator or by the Director of Graduate Studies.

The Office of Student Wellness provides counseling and student health services for all students.

The Office of Financial Aid provides services around the financial aid process, including any scholarships and student loans.

The Office of Records and Registration assists students with registration questions, and works with the School of Graduate, Professional, and Continuing Studies on academic standing, and commencement.

Graduate Students at Winthrop can also access the services of the Winthrop Writing Center and the Mathematics Resource Center for assistance on writing and for statistics courses.

Physical Resources/Facilities

Identify the physical facilities needed to support the program and the institution's plan for meeting the requirements.

No changes in facilities are required.

Equipment

Identify new instructional equipment needed for the proposed program.

No new equipment is required.

Impact on Existing Programs

Will the proposed program impact existing degree programs or services at the institution (e.g., course offerings or enrollment)? If yes, explain.

☐ Yes

☒ No

We are only proposing to change the name and CIP code of an existing program.

Financial Support

Sources of Financing for the Program by Year												
Category	1 st		2 nd		3 rd		4 th		5 th		Grand Total	
	New	Total	New	Total	New	Total	New	Total	New	Total	New	Total
Tuition Funding	153,060	430,060	430,060	860,120	107,515	967,635	64,509	1,032,144	43,006	1,075,150	798,150	4,365,109
Program-Specific Fees												
Special State Appropriation												
Reallocation of Existing Funds												
Federal, Grant, or Other Funding												
Total	153,060	430,060	430,060	860,120	107,515	967,635	64,509	1,032,144	43,006	1,075,150	798,150	4,365,109
Estimated Costs Associated with Implementing the Program by Year												
Category	1 st		2 nd		3 rd		4 th		5 th		Grand Total	
	New	Total	New	Total	New	Total	New	Total	New	Total	New	Total
Program Administration and Faculty/Staff Salaries		86,300	40,000	128,889	41,200	132,755	0	136,738	0	140,840	81,200	625,523
Facilities, Equipment, Supplies, and Materials												
Library Resources												
Institution Overhead	61,224	172,024	172,024	344,048	43,006	387,054	25,804	136,738	17,202	430,060	319,260	1,746,044
Total	61,224	258,324	212,024	472,937	84,206	519,810	25,804	549,596	17,202	570,900	400,460	2,371,567
Net Total (Sources of Financing Minus Estimated Costs)	91,836	171,736	218,036	387,183	23,309	447,825	37,705	482,548	25,804	504,250	397,690	1,993,542

Note: New costs - costs incurred solely as a result of implementing this program. Total costs - new costs; program's share of costs of existing resources used to support the program; and any other costs redirected to the program.

Budget Justification

Provide an explanation for all costs and sources of financing identified in the Financial Support table. Include an analysis of cost-effectiveness and return on investment and address any impacts to tuition, other programs, services, facilities, and the institution overall.

Since this program already exists, the faculty are in place and there is little new costs required. New tuition revenue is based on the anticipated new enrollments that will be larger in the second and third years as we build the international recruitment pipeline.

New faculty costs are for anticipated additional sections needed as larger cohorts enter the program. The program coordinator will be paid \$7500 annually which is the stipend paid in the College of Business for other program coordinators who are not already the department chair.

Evaluation and Assessment

Program Objectives	Student Learning Outcomes Aligned to Program Objectives	Methods of Assessment
Graduates will be prepared to pass the CPA exam.	Accounting Problem Solving	Assessment test results using Becker CPA review quizzes
Graduates will demonstrate analytical skills and technological expertise.	Technology and Analytical Skills	Assessment test results using embedded questions and labs
Graduates will communicate ideas and concepts effectively.	Professional Communication and Ethics	Assessment test results, presentations, written papers

Explain how the proposed program, including all program objectives, will be evaluated, along with plans to track employment. Describe how assessment data will be used.

The program director will be directly involved in assessment efforts and in monitoring and documenting student and program outcomes (CPA pass rates, placement, etc.).

Assessment data will determine the extent to which outcomes are met. The findings are used for continuous improvement efforts. Identifying outcomes, collecting and analyzing data, and using results for improving the program support the assessment of the University's overall institutional effectiveness.

The program's outcomes are assessed through three major processes: (1) student learning outcomes assessment, focusing on what students know, think, and can do as a result of completing the coursework; (2) academic program review, a comprehensive evaluation of all areas of the program, including curriculum, faculty, students, and resources; and (3) professional accreditation review for specific courses/disciplines. Assessment findings inform programmatic decisions, document student achievement, and improve the quality of learning for all students.

Assessment Overview

Winthrop University executes an outcome-based programmatic assessment effort that allows for continuous improvement of academic programs, to include student learning outcomes. Part of a cyclical process, these

assessment efforts are designed to determine the extent to which identified outcomes are met and findings used for continuous improvement efforts. The process of identifying outcomes, collecting and analyzing data, and using results for improvement of the academic programs support the assessment of the University's overall institutional effectiveness. The institution functions on the premise that assessment of academic programs maintains and strengthens the programs, while allowing the institution to achieve its stated outcomes.

Two goals of *The Winthrop Plan*, the University's strategic plan, are supported by the assessment of academic programs; specifically to "support inclusive excellence by expanding our impact on students" and to "continually enhance the quality of the Winthrop experience for all students." The process of student learning assessment, although focused at the program level, is informed by University structures and expectations.

Outcomes of individual academic programs are assessed through three major processes: (1) student learning outcomes assessment, focusing on what students know, think, and can do as a result of completing a program, (2) academic program review, a comprehensive evaluation of all areas of an academic program, including curriculum, faculty, students, and resources, and (3) professional accreditation review for specific disciplines. Assessment findings inform programmatic decisions, document student achievement, and improve the quality of learning for all students. The academic review system focuses on developing an institutional culture, with continual improvement at the core of assessment work.

Student Learning Outcome Assessment

Each academic program, within Winthrop University's four degree-granting colleges, is required to implement an annual assessment plan that clearly articulates student learning outcomes and program outcomes, identifies appropriate methodology, measures the extent to which students achieve the outcomes, analyzes the findings, and uses the results to make curricular and programmatic enhancements or adjustments.

Accreditation and Licensure/Certification

Will the institution seek program-specific accreditation (e.g., CAEP, ABET, NASM, etc.)? If yes, describe the institution's plans to seek accreditation, including the expected timeline.

☐ Yes

☒ No

Will the proposed program lead to licensure or certification? If yes, identify the licensure or certification.

☒ Yes

☐ No

Explain how the program will prepare students for this licensure or certification.

Completing the program coursework will allow graduates to sit for the CPA exam and become licensed CPAs. The program director will provide CPA coaching to students interested in obtaining this certification.

If the program is an Educator Preparation Program, does the proposed certification area require national recognition from a Specialized Professional Association (SPA)? If yes, describe the institution's plans to seek national recognition, including the expected timeline.

☐ Yes

☒ No