

**INSTRUCTION, RESEARCH, AND STUDENT AFFAIRS
APRIL 16, 2020**

TAB	DESCRIPTION	ACTION
1	BOARD POLICY III.L. – CONTINUING EDUCATION AND PRIOR LEARNING – SECOND READING	Action Item
2	BOISE STATE UNIVERSITY – GRADUATE CERTIFICATE IN ACCOUNTING FOUNDATIONS	Action Item
3	BOISE STATE UNIVERSITY – MASTER OF SCIENCE IN ACCOUNTANCY FOUNDATIONS	Action Item

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SUBJECT

Board Policy III.L, Prior Learning – Second Reading

REFERENCE

October 2016	The Board approved the first reading of proposed amendments to Board Policy III.L.
December 2016	The Board approved the corrected first reading of Board Policy III.L, established modernized expectations for how and when Prior Learning Assessments (PLA) are to be administered and when credit may be awarded.
February 2017	The Board approved the second reading of Board Policy III.L. The proposed changes aim to create a set of shared expectations for the usage of PLA and granting of credit.
August 2019	The Board approved the first reading of Board Policy III.L, which includes how PLA is administered and how different forms of credit are awarded to meet degree requirements.
October 2019	The Board approved the second reading of Board Policy III.L.
February 2020	The Board approved the first reading of Board Policy III.L.

APPLICABLE STATUTES, RULE OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section III.L., III.N., III.Y., and V.R.

BACKGROUND/DISCUSSION

The purpose of Board Policy III.L, Continuing Education and Prior Learning is to provide the foundation by which institutions will provide students with opportunities to demonstrate competencies acquired through life experience by developing options for earning credit for prior learning. This policy also includes minimum standards for providing continuing education activities such as workforce training, certification programs, and professional development opportunities.

The Council on Academic Affairs and Programs (CAAP) evaluated the policy and determined that the function of continuing education did not fit within the scope of credit for prior learning activity. The proposed amendments would remove continuing education from the policy and add a section on crosswalks, including provisions for Advanced Placement, College Level Examination Program (CLEP), and military training. Continuing education is a broad term that covers programs such as non-credit bearing courses for enrichment (e.g., gardening), non-credit-bearing courses that count as continuing education units (CEUs, such as those earned by in-service teachers for professional development), and credit-bearing courses that may be applied to a degree or certificate program. Policies governing these programs are subject to national standards and institutional policies. The reference in Board policy is thus unnecessary and does not add to the programs.

Other amendments include updating and clarifying the definition of prior learning

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assessments, clarifying the language around fees to ensure compliance with Board Policy V.R., and streamlining the standards for prior learning assessments.

IMPACT

The proposed amendments will support non-traditional and returning students, especially military veterans, by significantly reducing the time and expense associated with earning a postsecondary degree in Idaho by recognizing the advanced skills that these learners bring to our institutions.

ATTACHMENTS

Attachment 1 – Board Policy III.L, Prior Learning – Second Reading

STAFF COMMENTS AND RECOMMENDATIONS

Amendments to Board Policy III.L. will expand information fluency for institutional policies and processes regarding the administration of prior learning assessments, including how prior learning assessments are administered and how different forms of credit are awarded to meet degree requirements. This can help non-traditional students such as returning adult learners and military personnel understand how they may be able to seek credit for work and life experiences, as well as credit that may be gained for knowledge that may be recognized through assessments such as Advanced Placement exams, College Level Examination Program (CLEP), and military training. This will assist with expanding awareness and opportunity of current and potential students from diverse backgrounds and stages of life.

The Instruction, Research, and Student Affairs (IRSA) committee and the Council on Academic Affairs and Programs reviewed the proposed policy amendments at the January 30, 2020 IRSA meeting.

The Board conducted a first reading of the proposed policy amendments on February 13, 2020. There were no changes between the first and second reading of this policy.

Board staff recommends approval of the proposed policy amendments as attached.

BOARD ACTION

I move to approve the second reading of proposed amendments to Board Policy III. L., Prior Learning as submitted in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

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Idaho State Board of Education

GOVERNING POLICIES AND PROCEDURES

SECTION: III. POSTSECONDARY AFFAIRS

SUBSECTION: L. ~~Continuing Education and~~ Prior Learning

~~October 2019~~ April 2020

~~The purpose of this policy is to ensure access and opportunities for citizens to continue their education regardless of location, age, and job responsibilities. Colleges and Universities are charged with providing the continuing education programs that address such needs. This policy establishes the foundation by which institutions shall provide students with opportunities to demonstrate competencies through established assessment processes to earn credit for prior learning. This policy applies to the University of Idaho, Boise State University, Idaho State University, Lewis-State Clark College, College of Eastern Idaho, College of Southern Idaho, College of Western Idaho, and North Idaho College (hereinafter "institutions"). Additionally, this policy establishes the foundation by which institutions shall provide students with opportunities to demonstrate competencies acquired through life experience by developing options for earning credit for prior learning.~~

1. Definitions

- ~~a. Continuing Education: Educational activities that extend postsecondary opportunities beyond the traditional campus experience and beyond traditional students, through both credit and noncredit programs. The general purpose is to provide access to degree programs for citizens who are place bound and or working full time; workforce training; certification programs; and professional development opportunities to enhance lifelong learning, personal development and cultural enrichment of the individual and community.~~
- a. Crosswalk: An equivalency table that identifies how credit for prior learning articulates to direct course equivalencies and general education requirements as provided in Board Policy III.N General Education.
- b. Prior Learning Assessment (PLA): Established, researched, and validated methods for assessing learning allowing students to demonstrate knowledge, competencies and skills and habits of mind in a particular field and have that learning evaluated for postsecondary credit by appropriate faculty. The process by which an individual's prior learning is assessed and evaluated for purposes of granting college credit, certification, or advanced standing toward further education or training. There are four generally accepted approaches to PLA and, when properly conducted, all ensure academic quality:
 - i. ~~Standardized assessments~~ National standardized exams in specific disciplines, including but not limited to:
 - a) College Level Examination Program (CLEP)
 - b) DANTES Subject Standardized Test
 - c) ~~UExcel~~ Excelsior College Exams (UExcel)
 - d) Advanced Placement (AP)

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- e) International Baccalaureate (IB)
 - ~~f) Scholastic Aptitude Test (SAT)~~
 - ~~g) American College Testing (ACT)~~
- ii. ~~Credit recommenders, including but not limited to:~~
- ~~a) American Council on Education (ACE)~~
- ii. Challenge exams for local courses at the student's college or university
- iii. Faculty developed assessments, Individualized assessments or experiential learning, particularly portfolio-based assessments whereby students demonstrate learning acquired through experiences including but not limited to:
- a) Technical competency credit, consistent with Board Policy III.Y Work or employment
 - b) Course specific challenge exams Employer training programs
 - c) Locally evaluated industry and workplace education/training programs Independent study
 - d) Portfolio Non-credit courses
 - e) Volunteer or community service
 - f) Travel
 - g) Non-college courses or seminars
 - h) Apprenticeships
- iv. Credit for Prior Experiential Learning (CPEL): Credit earned as a result of: Evaluated non-college programs, such as:
- a) Course specific challenge exams The National College Credit Recommendation Service (NCCRS)
 - b) Portfolio assessments The American Council on Education's ACECREDIT service and evaluations of corporate and military training

2. Minimum Standards

~~a. Continuing Education Activities~~

- ~~i. Institutions must provide continuing education programs that are aligned with their mission and the needs of their service region(s) as defined in Board Policy III.Z.~~
- ~~ii. All continuing education activities must be accountable to and monitored by the appropriate undergraduate or graduate organization of the institution (i.e., the curriculum committee, respective administrators, graduate curriculum committee, and faculty council), and approved by the chief academic officer of the institution, or their designee, as meeting their standards.~~
 - ~~a) All academic credit activities shall be equivalent in quality to comparable instructional courses and programs offered on the campuses of the institutions, especially with respect to:~~

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- ~~1) The appointment, orientation, supervision, and evaluation of faculty members in the courses, programs, or activities;~~
- ~~2) Procedures for the approval of courses, programs, or activities;~~
- ~~3) The stature of the curriculum with respect to its organization, appropriateness, level, intellectual demands, instructional contact time, and out-of-class effort;~~
- ~~4) The admission of students, the advising process, and the evaluation of student performance in courses, programs, or activities;~~
- ~~5) The support offered by library, classroom, laboratory, and other resources; the detailed as well as general responsibility for the quality of courses, programs, and activities accepted by the appropriate academic and administrative units on the campus; and~~
- ~~6) The keeping of student records for such activities as admission, academic performance, and transfer credit.~~

~~b) Non-credit activities and other special programs shall abide by nationally accepted practices:~~

- ~~1) The granting of Continuing Education Units (CEU) for courses and special learning activities is guided by generally accepted norms; based on institutional mission and policy; consistent across the institution, wherever offered and however delivered; appropriate to the objectives of the course; and determined by student achievement of identified learning outcomes.~~
- ~~2) The institution maintains records which describe the number of courses and nature of learning provided through noncredit instruction.~~

~~b. The Administration of Prior Learning Assessments~~

- ~~i. Prior learning shall be evaluated upon a student's request and be eligible for credit through a PLA if it is demonstrated by successfully passing an appropriately rigorous assessment. CPEL is only awardable to enrolled students.~~

~~a. Institutional Policies~~

- ~~i. Institutions are Each institution is responsible for determining how best to implement PLAs and should do so within the context of its mission, culture, student needs, and academic programs, and career technical education programs.~~
- ~~ii. Institutions shall Each institution will ensure students have access to the most appropriate and current prior learning assessment PLA methods as deemed appropriate by its faculty.~~

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- iii. ~~Each institution shall: (A) assign oversight of PLAs to its highest ranking Academic Officer or his/her designee; and (B) designate at least one liaison (person or place) to serve as a PLA resource for faculty, administrators, staff and students~~ will provide professional development for faculty members, administrators, and staff working with students to ensure transparency and consistency in evaluating and awarding credit through PLA.
 - iv. ~~Idaho's PLA infrastructure shall ensure maximum transferability of credit among the institutions.~~
 - v. ~~Institutions shall ensure information technology systems can consistently record and track PLA data, as well as enable accurate reporting.~~
 - vi. ~~When appropriate, and with approval from the faculty on campus, PLAs shall be made available for approved programs in a consistent, transferable and comparable manner.~~
 - vii. ~~Institutions shall provide professional development for those faculty members, administrators, and staff working with PLA students to assure high quality, transparency, and consistency in evaluating and awarding credit.~~
 - viii. ~~Institutions shall integrate the review of institutional PLA practices into existing curricular review cycles and NWCCU Accreditation reviews to maintain their currency and relevance.~~
 - iv. Institutional policies and procedures must include the awarding of credit for education, training or service completed by an individual as a member of the armed forces or reserves pursuant to ~~in~~ Section 33-3727, Idaho Code
 - v. Each institution will track PLA data, including student demographics, credits earned, type of PLA awarded, and associated costs to students.
- b. Student Eligibility
- i. To be eligible to earn PLA credits, undergraduate students must be admitted and enrolled in a public Idaho college or university.
- c. Awarding Credit
- i. Credit is awarded when a student successfully demonstrates evidence of college-level learning. Credit will be identified on the student's transcript as credit for prior learning.
 - ii. PLA credit will count as course credit and may be applied toward a degree, certificate, or other credential.

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- iii. Each institution shall include in its written policy on PLA the maximum number of credits earned through PLA that can be counted toward a degree or certificate.

- d. Transferability
 - i. Once recorded on a student's transcript, PLA credit is transferable among Idaho institutions on the same basis as if the credit had been earned as a regular student at the awarding institution.

- e. Fees
 - i. Fees for ~~continuing education and~~ credit for prior learning shall be assessed consistently with Board Policy Section V.R. and must be based on and reflect the operational costs of administering a PLA. Fees may not be based on the number of credits awarded and shall be made publicly available in a single online location. Fees for transcribing credit shall not be applied for the transcription of credit awarded through the assessment of prior learning. Transcription fees are allowed for Workforce Training courses pursuant to Board Policy Section V.R.

 - ii. To ensure transparency for prospective students and students seeking transfer between institutions each institution shall develop and publish in a central location on its website and in other materials clearly stated and understandable policies on credit for prior learning. This information must include the cost and the process for students to pursue credit for prior learning and how credit that is awarded may satisfy course and degree requirements.

- 3. Crosswalks
 - a. Each institution will make available to students crosswalks identifying how credit for AP exams, CLEP exams, or military training will be awarded for common indexed general education courses. Where applicable, institutions will work together to identify areas within the crosswalks where credit for AP exams, CLEP exams, and military training can be applied consistently across institutions for meeting general education requirements. Crosswalks for AP exams, CLEP exams, and military training will include how exams and training are articulated to general education requirements and common indexed courses as provided in Board Policy III.N. For AP and CLEP exams, crosswalks will include minimum scores necessary for awarding credit across all institutions and will adhere to the AP exam credit requirement established in Board policy III.Y. For military training, crosswalks will include how equivalent college credit will be awarded.

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BOISE STATE UNIVERSITY

SUBJECT

Graduate Certificate in Accounting Foundations

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section III.G. and Section V.R.

BACKGROUND/DISCUSSION

Boise State University (BSU) proposes to create an 18- credit Graduate Certificate in Accounting Foundations that will be offered wholly online. The program will operate under the guidelines of Board Policy V.R. as it pertains to wholly online programs. The newly created courses for the graduate certificate in Accounting Foundations are also part of the proposed Master of Science in Accountancy – Foundations program. The proposed graduate certificate is designed for people who want an added emphasis area to complement other graduate work, small business owners wanting additional accounting knowledge, or professionals needing to enhance their current skills.

Because it is entirely online, the proposed program will enable BSU to reach potential students who need flexibility in their education that result from professional and personal responsibilities. These students may also live in a rural area of Idaho that does not have face-to-face educational opportunities.

IMPACT

The program's size will be scaled to demand for the program, and BSU projects that the program will reach a size of 4 students by the sixth year, graduating approximately 4 students per year once the program is up and running. At this time, it is difficult to accurately predict the number of students who will choose the graduate certificate, which is why the expected enrollment and graduates are conservative.

The student fee will be in accordance with the Online Program Fee as defined in Board Policy V.R., 3.a.x. We will initially charge \$495 per credit hour, which is considered a very competitive rate in the current online market. For the 18 credits required for completion of the proposed program, students will pay \$495 per credit; the total cost of those 18 credits totals \$8,910.

ATTACHMENTS

Attachment 1 – Proposal for Graduate Certificate in Accounting Foundations

STAFF COMMENTS AND RECOMMENDATIONS

Boise State University anticipates a projected enrollment of 2 students initially, which will be scaled based on demand for the certificate as provided in their

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program proposal. If enrollments are not met, Boise State University will adjust to reflect actual activity and will be evaluated annually. If the certificate is not fiscally sustainable in the long term, the certificate will be discontinued.

BSU's proposed Graduate Certificate in Accounting Foundations is consistent with their Service Region Program Responsibilities. At this time, certificates consisting of fewer than 30 credits are not required to be listed on three-year plans. As provided in Board Policy III.Z, no institution has the statewide program responsibility specifically for accounting programs. Additionally, Board Policy III.Z does not apply to programs for which 90% or more of all activity is required or completed online. Currently there are no other similar certificates being offered by Idaho's public institutions.

BSU also requests approval to assess an online program fee of \$495 per credit for a total program cost of \$8,910. Based on the information for the online program fee provided in the proposal, staff finds that the criteria have been met for this program.

The proposal completed the program review process and was presented to the Council on Academic Affairs and Programs on February 6, 2020; to the Committee on Instruction, Research, and Student Affairs on March 17, 2020; and to the Business Affairs and Human Resources Committee on April 3, 2020.

Board staff recommends approval.

BOARD ACTION

I move to approve the request by Boise State University to create an online, Graduate Certificate in Accountancy Foundations as presented in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

AND

I move to approve the request by Boise State University to charge an online program fee of \$495 per credit, in conformance with the program budget submitted to the Board in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

PROPOSAL SUMMARY SHEET

Institution: Boise State University

Program: Graduate Certificate in Accounting Foundations

1. Program Description and Need

Describe program need and how it will meet state/industry needs, including employability for students. Is this a program that may be projected to have low enrollment but needed to meet a critical public service/industry need? If so, please explain.

The proposed Graduate Certificate in Accounting Foundations will operate under the guidelines of SBOE Policy V.R. as it pertains to wholly online programs. The proposed graduate certificate will serve the needs of people who want an added emphasis area (to complement other graduate work), small business owners wanting additional accounting knowledge, or employees needing to enhance current skills. The proposed certificate will also benefit those who are unable to attend in-person classes due to work schedule or location.

There is a high workforce need for trained accountants and over the past two years, communication with prospective students interested in the current online Master of Science in Accountancy (MSA) program has shown there are individuals who want to change to an accounting career or who have recently moved into an accounting related job, but they have little or no formal accounting background. They need courses where they can gain the foundational accounting knowledge and skills necessary to be successful and then subsequently perhaps also enroll in our online MSA program. We have not been able to accommodate these students previously, which means they have needed to find other institutions to attend. In addition, we learned from industry experts and AACSB aspirational peer institutions that people are interested in short-term certificate programs which promote the idea of eventually earning a master's degree.

2. Program Prioritization

Please indicate how the proposed program fits within the recommended actions of the most recent program prioritization findings.

Boise State's Master's level accountancy programs were placed in the second quintile during the Program prioritization process in 2013-2014. The creation of this program is built off a track record of strong graduate programming and high student demand.

3. Credit for Prior Learning

Will credit for prior learning be available for program-specific courses? If so, please explain.

Not applicable.

4. Affordability Opportunities

Describe any program-specific steps taken to maximize affordability, such as: textbook options (e.g., Open Education Resources), online delivery methods, reduced fees, compressed course scheduling, etc.

Whenever possible, the Department of Accountancy strives to utilize affordable course materials and incorporate other affordability / cost saving opportunities. The online format of the proposed program increases access to interested students.

5. Math Requirements

For undergraduate programs, please indicate the required gateway math/statistics course and the minimum number of hours needed in math/statistics to satisfy degree requirements.

Not applicable.

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6. Resources/Allocation

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If new resources are necessary to implement the program, how will this be achieved? If resources are to be internally reallocated from existing programs or services, please describe the impact.

The Graduate Certificate in Accounting Foundations will be utilizing the online fee model and using courses that are also part of the proposed Master of Science in Accountancy-Foundations Program. Since estimated enrollments tied to the certificate are small, no additional personnel resources expenses are expected. If the certificate program grows large enough to warrant additional sections, associated resource needs and expenses will be tracked accordingly and applied to the certificate program.

7. Sunset

What is the sunset clause date? Please confirm whether this is the effective date for program discontinuation, or, is the date by which the program will be evaluated for continued delivery.

The sunset clause for this program is not tied to a specific date. If a new student does not enroll for 4 continuous years, the program will be discontinued.

8. Associated Programs

Please provide the total enrollment of students, first-time/full-time (FTFT) retention rates, and graduation headcount within each program offered by the academic department proposing the program. (Disregard if no undergraduate programs are currently delivered by the department.)

Program Name	Total Enrollment in Program and First-Time/Full-Time Retention Rate in Program				Number of Graduates From Program (Summer, Fall, Spring)			
	FY17	FY18	FY19	FY20 (most recent)	FY16	FY17	FY18	FY19
BBA Accountancy	581	545	371	267	121	123	104	128

9. Enrollment/Graduates of Similar Programs and Proposed Program

What are the projected enrollment and graduates for proposed program once program is fully implemented?

	Enrollment (E) and Completions (C) for Similar Programs at Other Idaho Institutions								Projected Enrollments (E) and Completions (C) for Proposed Program								
	FY 2016		FY 2017		FY 2018		FY 2019		2021		2022		2023		2024		
	E	C	E	C	E	C	E	C	E	C	E	C	E	C	E	C	
BSU Proposed Graduate Certificate in Accounting Foundations										2	0	4	2	4	4	4	4

Idaho State Board of Education

Proposal for Undergraduate/Graduate Degree Program

Program Type	Request Type	Instructional Activity
Academic	New	New Graduate Certificate

Institution Submitting Proposal: BSU Boise State University

Name of College, School, or Division: Business and Economics

Name of Department or Area: Accountancy

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Program Identification for Proposed New or Modified Program:

Program Title Accounting Foundations Graduate Certificate

CIP code (consult IR / Registrar): 52.0301 - Accounting.

Proposed Starting Date: 8/3/2020

Degree: Graduate

Indicate if Online Program:

Support Fund: Online Program Fee

Indicate (X) if the program is: Regional Responsibility

Statewide Responsibility

Mark Bannister

11/27/2019

College Dean (Institution)

Date

Vice President for
Research (Institution; as
applicable)

Date

Tammi Vacha-Haase

11/27/2019

Graduate Dean or other
official (Institution; as
applicable)

Date

Patty Sanchez
Academic Affairs Program
Manager, OSBE

Date

[Signature]
Chief Financial Officer,
OSBE

Date

[Signature]
Chief Academic Officer,
OSBE

Date

2/11/20

12-31-15

3/11/2020

Mark J Heil

FVP/Chief Fiscal Officer
(Institution)

12/4/2019
Date

SBOE/Executive Director
Approval

Date

Tony Roark

Provost/VP for Instruction
(Institution)

11/27/2019
Date

Marlene Tromp

President

12/6/2019
Date

Before completing this form, refer to Board Policy Section III.G., Postsecondary Program Approval and Discontinuance. This proposal form must be completed for the creation of each new program. All questions must be answered.

Rationale for Creation or Modification of the Program

1. **Describe the request and give an overview of the changes that will result.** Will this program be related or tied to other programs on campus? Identify any existing program that this program will replace.

The College of Business and Economics at Boise State University proposes the creation of a wholly online Graduate Certificate in Accounting Foundations. The graduate certificate will operate under the guidelines of SBOE Policy V.R. as it pertains to wholly online programs. The proposed graduate certificate will serve the needs of people who want an added emphasis area (to complement other graduate work), small business owners wanting additional accounting knowledge, or employees needing to enhance current skills. The proposed certificate will also benefit those who are unable to attend in-person classes due to work schedule or location.

Over the past two years, our communication with prospective students interested in the current online Master of Science in Accountancy (MSA) program has shown there are individuals who want to change to an accounting career or who have recently moved into an accounting related job, but they have little or no formal accounting background. They need courses where they can gain the foundational accounting knowledge and skills necessary to be successful and then subsequently perhaps also enroll in our online MSA program. The university has not been able to accommodate these students, which means they have needed to find other institutions to attend. In addition, we learned from industry experts and AACSB aspirational peer institutions that people are interested in short-term certificate programs which promote the idea of eventually earning a master's degree.

2. **Need for the Program.** Describe the student, regional, and statewide needs that will be addressed by this proposal and address the ways in which the proposed program will meet those needs.

- a. **Workforce need:** Provide verification of state workforce needs that will be met by this program. Include State and National Department of Labor research on employment potential. Using the chart below, indicate the total projected annual job openings (including growth and replacement demands in your regional area, the state, and nation. Job openings should represent positions which require graduation from a program such as the one proposed. Data should be derived from a source that can be validated and must be no more than two years old.

Through the US Department of Labor and Idaho Department of Labor employment projection data, we examined these job titles for which this certificate is relevant:

1. Accountants and auditors, SOC 13-2011
2. Financial analysts, SOC 13-2051
3. Financial managers, SOC 11-3031

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ATTACHMENT 1

	State DOL data	Federal DOL data	Other data source: (describe)
Local (Service Area)	363 (1/2 of state)	605 (0.25% of national)	
State	725	1,209 (0.50% of national)	
Nation		241,800	

Provide (as appropriate) additional narrative as to the workforce needs that will be met by the proposed program.

	2018 National Employment Matrix title and code	Employment		Job openings due to growth and replacement needs, 2018-28
		2018	2028	
11-3031	Financial managers	653,600	758,300	64,900
13-2011	Accountants and auditors	1,424,000	1,515,000	146,000
13-2051	Financial analysts	329,500	349,800	30,900
Totals				241,800

	2016-2026 Idaho Long Term Employment Projections	Employment		Job openings due to growth and replacement needs, 2016-26
		2016	2026	
11-3031	Financial managers	2,076	2,638	227
13-2011	Accountants and auditors	4,193	4,800	453
13-2051	Financial analysts	414	492	45
Total				725

- b. Student need.** What is the most likely source of students who will be expected to enroll (full-time, part-time, outreach, etc.). Document student demand by providing information you have about student interest in the proposed program from inside and outside the institution. If a survey was used, please attach a copy of the survey instrument with a summary of results as **Appendix A**.

Students attracted to the proposed online Graduate Certificate in Accounting Foundations will be those who are interested in enhancing their accounting knowledge for personal or employment purposes but are not prepared for or interested in committing to a full master's degree.

As one example (and there are other individuals in this situation), this graduate certificate could work well for students who earned an undergraduate business degree in something other than accounting and later decide to switch career paths to accounting and want to become a certified public accountant (CPA). To become a licensed CPA requires having at least 150 semester credit hours from a college or university, and students often have more than 120 credits but less than 150 credits when they graduate with a bachelor's degree. Although some students in this situation want to earn a second undergraduate degree in accounting and/or a master's degree in accounting to obtain the additional credits (even though that will mean having considerably more than 150 credits when they

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finish), lots of other students in this situation (understandably) want to meet the education requirements in a way that results in them having as close to 150 credits when they finish as possible. In addition, although the required composition of the 150 credits varies by state, one of the requirements in the state of Idaho is that at least 24 of the 150 credits must be in accounting courses, and those courses must cover the subjects of financial accounting, auditing, taxation, and management accounting.

This proposed graduate certificate has been designed to meet a variety of student needs, including those just described that result from the education requirements of becoming a licensed CPA in the state of Idaho. Specifically, the certificate is comprised of 18 credits of accounting courses, and the courses cover all of the required subject areas. Also, because students must have at least 6 credits of accounting prerequisites before they can begin the certificate, they will have at least 24 credits of accounting when they earn the certificate.

- c. **Economic Need:** Describe how the proposed program will act to stimulate the state economy by advancing the field, providing research results, etc.

The Graduate Certificate in Accounting Foundations will benefit the Idaho economy by keeping residents in the state while they participate in the program and maintain their current job(s).

- d. **Societal Need:** Describe additional societal benefits and cultural benefits of the program.
N/A.

- e. **If Associate’s degree, transferability:** N/A

- 3. **Similar Programs.** Identify similar programs offered within Idaho and in the region by other in-state or bordering state colleges/universities.

Similar Programs offered <u>by Idaho public institutions</u> (list the proposed program as well)		
Institution Name	Degree name and Level	Program Name and brief description if warranted
There are no accounting-related graduate certificates offered at Idaho public institutions.		

Similar Programs offered <u>by other Idaho institutions and by institutions in nearby states</u>

Institution Name	Degree name and Level	Program Name and brief description if warranted
University of Connecticut	Graduate Certificate in Accounting Fundamentals	ONLINE: The 12-credit program takes two semesters to complete. Students take four courses. UConn invites prospective students like non-accounting majors who work in accounting, full-time professionals who need to complete prerequisite courses to apply to a master's in accounting program, and individuals from other fields who want to work in professional accounting roles.
City University of Seattle	Graduate Certificate in Accounting	ONLINE: The graduate certificate in accounting caters to working adults and prepares students to take the uniform certified public accounting (CPA) exam. The 15-credit accounting certificate curriculum also explores issues like financial accounting and reporting, regulation, and auditing standards. Applicants must hold a bachelor's or master's in accounting to qualify for admission to CityU's accounting program.
University of Arizona	Graduate Certificate in Accounting	ONLINE: The accounting certificate prepares students to sit for CPA certification or complete the prerequisites necessary for an accounting master's program. Students participate in 9-18 credits of coursework relevant to accounting. Learners with prior experience in accounting, business, or related fields can finish this certification in as little as five months.
Southern New Hampshire University	Graduate Certificate in Accounting	ONLINE: The certificate in accounting qualifies towards the 150 training hours required for the CPA exam. This certification provides 21 credits in financial reporting, auditing, and federal taxation. These classes cover the various concepts, procedures, and practices underpinning ethical accounting. Students engage with asset and liability claims, pensions and consolidations, and questions of income taxation to compete effectively on the job market.

4. **Justification for Duplication with another institution listed above.** (if applicable). If the proposed program is similar to another program offered by an Idaho public institution, provide a rationale as to why any resulting duplication is a net benefit to the state and its citizens. Describe why it is not feasible for existing programs at other institutions to fulfill the need for the proposed program.

Not applicable: No other Idaho public institution offers a similar online (or in-person) program.

5. **Describe how this request supports the institution's vision and/or strategic plan.**

Goals of Institutional Strategic Plan	Proposed Program Plans to Achieve the Goal
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Goal 1: Create a signature, high-quality educational experience for all students	Boise State’s online program development process allows us to create a cohesive, consistent, rigorous, and outcome-driven educational experience.
Goal 2: Facilitate the timely attainment of educational goals of our diverse student population	The online delivery of this program will enable students with work, life, or other adult responsibilities to complete their degree requirements with minimal interruption to personal or professional responsibilities. Students can start the program every semester.
Goal 4: Align university program and activities with community needs	The proposed program is designed to meet the needs both of non-traditional students who want to advance their careers and local employers who want a more professionally qualified employment base.

6. **Assurance of Quality.** Describe how the institution will ensure the quality of the program. Describe the institutional process of program review. Where appropriate, describe applicable specialized accreditation and explain why you do or do not plan to seek accreditation.

The following measures will ensure the high quality of the new program:

Regional Institutional Accreditation: Boise State University is regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU). Regional accreditation of the university has been continuous since initial accreditation was conferred in 1941. Boise State University is currently accredited at all degree levels (A, B, M, D).

Program Review: Boise State has instituted a new program review procedure. At the inception of new programs, the programs will submit to the Office of the Provost a three-year assessment plan to be scheduled into the Periodic Review/Assessment Reporting Cycle. The plan includes program learning outcomes; and an implementation plan with a timeline identifying when and what will be assessed, how the programs will gather assessment data, and how the program will use that information to make improvements. Then, every three years, the programs will provide Program Assessment Reports (PAR), which will be reviewed by a small team of faculty and staff using a PAR Rubric, which includes feedback, next steps, and a follow-up report with a summary of actions.

Specialized Accreditation: The Graduate Certificate in Accounting Foundations will follow the Association to Advance Collegiate Schools of Business (AACSB) International “Eligibility Procedures and Accreditation Standards for Accounting Accreditation.”

Program Development Support: The online Graduate Certificate in Accounting Foundations is one of several programs that are being created via the eCampus Expansion Initiative at Boise State University. Boise State’s online program development process uses a facilitated program design process to assist program faculty members in the creation of an intentional, cohesive course progression with tightly aligned course and program outcomes. A multi-expert development team, which includes an instructional designer, multimedia specialist, and quality assurance, works collaboratively with the faculty member. One master version of each course is developed for consistent look and feel of courses across the program; the master course utilizes a professionally created common template aligned with nationally Quality Matters course design standards.

Academic Integrity: Academic integrity is vital to the mission of Boise State University and encompasses the totality of academic rigor, ethical behavior, intellectual curiosity, appropriate teamwork, and persistence. All assignments submitted by a student must represent his/her own ideas, concepts, and current understanding or must cite the original source. Boise State proactively supports academic integrity by providing training, maintaining a website dedicated to academic integrity, providing tools such as pedagogical strategies, workshops, and tips for designing tests, as well as establishing policies and procedures for students who violate the academic integrity policy within the Student Code of Conduct. For this new online program, we will use the following strategies to encourage academic integrity:

- During the design and development of the curriculum and assessment of each course, instructors will be informed by staff of Boise State's eCampus Center about best practices for online course design based on Quality Matters™ and best practice strategies to promote academic integrity in online education based on WCET's recommendations (Version 2.0, June 2009)
- Through the program development process, course production, course launch support provided by the eCampus Center, and other means, instructors will be reminded about the importance of academic integrity and encouraged to report and act upon suspected violations.
- Academic integrity will be addressed within online student orientation. Programs may require online students to complete the university's Academic Integrity Online Workshop.
- At the beginning of each course, the instructor will communicate expectations regarding academic integrity to students in the syllabus and verbally and may require completion of the university's Academic Integrity Online Workshop.

Student Authentication: Because the proposed program will be offered entirely online, it is important to include mechanisms by which we authenticate the identity of students enrolled in the program. We will use the following mechanisms:

- During the admissions process, the university will confirm required official transcripts and other documentation required for admission into the program.
- Associated with access to and use of our Learning Management System, a secure log-in environment will be provided and students will be required to use strong passwords and change them every 90 days.
- When high-stakes exams are required, faculty will be encouraged to utilize remote or online proctoring services when appropriate. In those instances, students will need to provide valid photo identification before gaining access to the graded assessments or other required activities.
- Instructors will utilize Blackboard's Safe Assignment plagiarism detection program when appropriate.
- Instructors are expected to be informed of and aware of the importance of student identity authentication and to report and act upon suspected violations.

7. **In accordance with Board Policy III.G., an external peer review is required for any new doctoral program.** Attach the peer review report as **Appendix B**.

N/A

8. **Teacher Education/Certification Programs** All Educator Preparation programs that lead to certification require review and recommendation from the Professional Standards Commission (PSC) and approval from the Board.

Will this program lead to certification?

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Yes _____ No X

If yes, on what date was the Program Approval for Certification Request submitted to the Professional Standards Commission?

9. Five-Year Plan: Is the proposed program on your institution’s approved 5-year plan? Indicate below.

Yes _____ No X

Proposed programs submitted to OSBE that are not on the five-year plan must respond to the following questions and meet at least one criterion listed below.

a. Describe why the proposed program is not on the institution's five year plan.

When did consideration of and planning for the new program begin?

N/A - Certificate programs that are less than 30 credits are not listed on the three-year plan submitted to the SBOE.

b. Describe the immediacy of need for the program. What would be lost were the institution to delay the proposal for implementation of the new program until it fits within the five-year planning cycle? What would be gained by an early consideration?

N/A - Certificate programs that are less than 30 credits are not listed on the 5-year plan submitted to the SBOE.

Criteria. As appropriate, discuss the following:

- i. How important is the program in meeting your institution’s regional or statewide program responsibilities? Describe whether the proposed program is in response to a specific industry need or workforce opportunity.
- ii. Explain if the proposed program is reliant on external funding (grants, donations) with a deadline for acceptance of funding.
- iii. Is there a contractual obligation or partnership opportunity to justify the program?
- iv. Is the program request or program change in response to accreditation requirements or recommendations?
- v. Is the program request or program change in response to recent changes to teacher certification/endorsement requirements?

Curriculum, Intended Learning Outcomes, and Assessment Plan

10. Curriculum for the proposed program and its delivery.

a. Summary of requirements. Provide a summary of program requirements using the following table.

Credit hours in required courses offered by the department (s) offering the program.	18
Credit hours in required courses offered by other departments:	0
Credit hours in institutional general education curriculum	0
Credit hours in free electives	0
Total credit hours required for degree program:	18

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- b. **Curriculum.** Provide the curriculum for the program, including a listing of course titles and credits in each.

Graduate Certificate in Accounting Foundations	
<i>Course Number and Title</i>	<i>Credits</i>
Required Courses:	18
ACCT 500 Foundations of Financial Reporting I (3)	
ACCT 501 Foundations of Financial Reporting II (3)	
ACCT 504 Foundations of Financial Statement Auditing (3)	
ACCT 513 Foundations of Cost Accounting (3)	
ACCT 529 Foundations of Federal Income Taxation (3)	
ACCT 549 Foundations of Accounting Information Systems (3)	
Total	18

- c. **Additional requirements.** Describe additional requirements such as comprehensive examination, senior thesis or other capstone experience, practicum, or internship, some of which may carry credit hours included in the list above.

No other requirements.

11. Program Intended Learning Outcomes and Connection to Curriculum.

- a. **Intended Learning Outcomes.** List the Intended Learning Outcomes for the proposed program, using learner-centered statements that indicate what will students know, be able to do, and value or appreciate as a result of completing the program.

Graduate Certificate in Accounting Foundations Student Learning Goals:

1. Graduates will demonstrate fundamental knowledge relating to:
 - a. financial statement preparation and analysis,
 - b. management decision-making,
 - c. internal controls and business processes,
 - d. tax procedures and planning, and
 - e. information technology and data analytics.
2. Graduates will demonstrate effective written and verbal communication skills.
3. Graduates will demonstrate the ability to research current accounting topics independently.

12. Assessment plans

- a. **Assessment Process.** Describe the assessment process that will be used to evaluate how well students are achieving the intended learning outcomes of the program.

The Department of Accountancy will review qualitative information and quantitative data provided by the certificate graduates and active students. The department faculty will use this information to make adjustments to key courses and overall program curriculum.

- b. **Closing the loop.** How will you ensure that the assessment findings will be used to improve the program?

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Results/information gathered from assessments will be presented to department faculty during planned meetings the semester after data is gathered. Changes will be made to course and program curriculum as warranted.

c. Measures used. What direct and indirect measures will be used to assess student learning?

Assessment Measures:

- Complete a graduate/alumni survey approximately every three years that will be used to assess all learning goals
- Review ACCT 501 results, student work will be reviewed to assess goals 1a, 2(written), and 3
- Review ACCT 504 and 549 results, student work will be reviewed to assess goals 1c and 1e
- Review ACCT 513 results, student work will be reviewed to assess goal 1b
- Review ACCT 529 results, student work will be reviewed to assess goal 1d
- Review ACCT 549 results, student work will be reviewed to assess goal 2(verbal)

d. Timing and frequency. When will assessment activities occur and at what frequency?

- The department will review course related data every other academic year.
- The department will send out alumni survey approximately every three years.

Enrollments and Graduates

13. Existing similar programs at Idaho Public Institutions. Using the chart below, provide enrollments and numbers of graduates for similar existing programs at your institution and other Idaho public institutions.

Existing Similar Programs: Historical enrollments and graduate numbers								
Institution and Program Name	Fall Headcount Enrollment in Program				Number of Graduates From Program (Summer, Fall, Spring)			
	FY16	FY17	FY18	FY19 (most recent)	FY16	FY17	FY18	FY19 (most recent)
BSU	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered
ISU	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered
UI	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered	Not offered

14. Projections for proposed program: Using the chart below, provide projected enrollments and number of graduates for the proposed program:

Proposed Program: Projected Enrollments and Graduates First Five Years											
Program Name: Accounting Foundations Graduate Certificate (ONLINE)											
Projected Fall Term Headcount Enrollment in Program						Projected Annual Number of Graduates From Program					
FY21 (first year)	FY22	FY23	FY24	FY25	FY26	FY21 (first year)	FY22	FY23	FY24	FY25	FY26
2	4	4	4	4	4	0	2	4	4	4	4

15. Describe the methodology for determining enrollment and graduation projections. Refer to information provided in Question #2 “Need” above. What is the capacity for the program? Describe your recruitment efforts? How did you determine the projected numbers above?

The Graduate Certificate in Accounting Foundations is projected to enroll at least four students per semester. The graduate certificate will take a full-time student two semesters to complete and a part-time student three semesters to complete. Courses offered in this certificate will also be used by students enrolled in a proposed Master of Science in Accountancy-Foundations Program. Through new-student consultation sessions, staff will help prospective students determine if a certificate or master’s degree will best meet their educational needs. At this time, it is difficult to accurately predict the number of students who will choose the certificate, which is why the reported numbers are low and expectations are conservative.

Marketing and recruitment efforts will include a digital marketing campaign, a web landing page, request for information form and a full program website with details regarding the key program assets, curriculum plan, and costs. In addition, a comprehensive communication plan will be implemented to attract and nurture interested students. Strategic, personalized communications will engage and support students throughout the recruitment lifecycle. Our coaching approach to student services will support online students and maintain their connection to Boise State through graduation.

16. Minimum Enrollments and Graduates.

a. Have you determined minimums that the program will need to meet in order to be continued? What are those minimums, what is the logical basis for those minimums?

The Graduate Certificate in Accounting Foundations will be utilizing the online fee model and using existing courses that are part of the proposed Master of Science in Accountancy-Foundations Program. Since estimated enrollments tied to the certificate are small, there are no marginal expenses, such as instruction expense tied to an additional section, associated with increased enrollment. If the certificate program grows large enough to warrant marginal expenses, those expenses will be tracked accordingly and applied to the certificate program.

b. What is the sunset clause by which the program will be considered for discontinuance if the projections or expectations outlined in the program proposal are not met?

Programs operating under the online fee model at Boise State University are expected to be fiscally sustainable. If enrollments in the certificate, when combined with the Master’s program, do not meet expectations, expenses will be adjusted to reflect actual activity. The program’s financial sustainability will be evaluated at least annually. If it is

determined to be fiscally unsustainable in the long term, it will be discontinued.

Resources Required for Implementation – fiscal impact and budget

17. Physical Resources.

- a. Existing resources.** Describe equipment, space, laboratory instruments, computer(s), or other physical equipment presently available to support the successful implementation of the program.

Existing resources are sufficient.

- b. Impact of new program.** What will be the impact on existing programs of increased use of physical resources by the proposed program? How will the increased use be accommodated?

No impact.

- c. Needed resources.** List equipment, space, laboratory instruments, etc., that must be obtained to support the proposed program. Enter the costs of those physical resources into the budget sheet.

Operating expenses associated with program support staff and new faculty are reflected in the budget.

18. Library resources

- a. Existing resources and impact of new program.** Evaluate library resources, including personnel and space. Are they adequate for the operation of the present program? Will there be an impact on existing programs of increased library usage caused by the proposed program? For off-campus programs, clearly indicate how the library resources are to be provided.

Library resources are sufficient.

- b. Needed resources.** What new library resources will be required to ensure successful implementation of the program? Enter the costs of those library resources into the budget sheet.

None.

19. Personnel resources

- a. Needed resources.** Give an overview of the personnel resources that will be needed to implement the program. How many additional sections of existing courses will be needed? Referring to the list of new courses to be created, what instructional capacity will be needed to offer the necessary number of sections?

The Graduate Certificate in Accounting Foundations will be utilizing the online fee

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model and using existing courses that are part of the proposed Master of Science in Accountancy-Foundations Program. Since estimated enrollments tied to the certificate are small, no additional personnel resources expenses are expected. If the certificate program grows large enough to warrant additional sections, associated resource needs and expenses will be tracked accordingly and applied to the certificate program.

- b. Existing resources.** Describe the existing instructional, support, and administrative resources that can be brought to bear to support the successful implementation of the program.

Existing resources are currently sufficient.

- c. Impact on existing programs.** What will be the impact on existing programs of increased use of existing personnel resources by the proposed program? How will quality and productivity of existing programs be maintained?

There is only one existing program that could potentially be affected by the creation of the online certificate program: the BBA in Accountancy.

We are confident the existing program will not be negatively affected by the creation of the new online certificate program. As noted above, the personnel required by the online program will be funded completely by revenue from that program. Because of the scalable nature of the program, we will be able to maintain sufficient staffing (advising, administrative, instructional) to ensure that the quality and productivity of the existing program is maintained.

- d. Needed resources.** List the new personnel that must be hired to support the proposed program. Enter the costs of those personnel resources into the budget sheet.

Schedule of Classes Offered for the Graduate Certificate in Accounting Foundations: First three years.										
		Credits	Fall 2020	Spring 2021	Summer 2021	Fall 2021	Spring 2022	Summer 2022	Fall 2022	Spring 2023
ACCT 500	Foundations of Financial Reporting I	3	X	X	X	X	X	X	X	X
ACCT 501	Foundations of Financial Reporting II	3	X	X	X	X	X	X	X	X
ACCT 504	Foundations of Financial Statement Auditing	3	X	X	X	X	X	X	X	X
ACCT 513	Foundations of Cost Accounting	3	X	X	X	X	X	X	X	X
ACCT 529	Foundations of Federal Income Taxation	3	X	X	X	X	X	X	X	X
ACCT 549	Foundations of Accounting Information Systems	3	X	X	X	X	X	X	X	X
	Total	18								

The above table depicts the schedule of class offerings for the first three years of the program. The required instructional capacity will be provided by combining undergraduate course sections with graduate course sections (with enhanced expectations and rigor). Current faculty lines will teach the combined sections to efficiently use enrollment capacity. The instructional staff devoted to each course offering will be scaled according to the enrollment in the course. The first 30

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enrollments will be covered by a tenure-track faculty member or lecturer, who will also serve as the overseer for the class should it grow to more than 30 enrollments. For each 30 additional enrollments of a course offering above the initial 30, an adjunct instructor (or instructional support) will be added. Thus, the instructional capacity is easily scalable to demand.

Because revenue scales with increased student enrollment, the model we have developed will enable us to completely cover instructional costs beyond the initial tenure track faculty member or lecturer with revenue from student fees.

20. Revenue Sources

- a) **Reallocation of funds:** If funding is to come from the reallocation of existing state appropriated funds, please indicate the sources of the reallocation. What impact will the reallocation of funds in support of the program have on other programs?

Reallocation of funds should not be needed when enrollment goals are met.

- b) **New appropriation.** If an above Maintenance of Current Operations (MCO) appropriation is required to fund the program, indicate when the institution plans to include the program in the legislative budget request.

No new appropriation will be required.

- c) **Non-ongoing sources:**

- i. If the funding is to come from one-time sources such as a donation, indicate the sources of other funding. What are the institution's plans for sustaining the program when that funding ends?

N/A

- ii. Describe the federal grant, other grant(s), special fee arrangements, or contract(s) that will be valid to fund the program. What does the institution propose to do with the program upon termination of those funds?

N/A

- d) **Student Fees:**

- i. If the proposed program is intended to levy any institutional local fees, explain how doing so meets the requirements of Board Policy V.R., 3.b.
- ii. Provide estimated cost to students and total revenue for self-support programs and for professional fees and other fees anticipated to be requested under Board Policy V.R., if applicable.

For the 18 credits required for completion of the proposed completely online Graduate Certificate in Accounting Foundations, students will pay an online program fee of \$495 per credit. The total cost of those 18 credits would be \$8,910.

We project that by the fourth year of the certificate program, it will generate 72 SCH, which will yield a total revenue of \$35,640.

21. Using the budget template provided by the Office of the State Board of Education, provide the following information:

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- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the program.
- Include reallocation of existing personnel and resources and anticipated or requested new resources.
- Second and third year estimates should be in constant dollars.
- Amounts should reconcile subsequent pages where budget explanations are provided.
- If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
- Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

Graduate Certificate in Accounting Foundations	
<i>Course Number and Title</i>	<i>Credits</i>
Required Courses:	18
ACCT 500 Foundations of Financial Reporting I (3)	
ACCT 501 Foundations of Financial Reporting II (3)	
ACCT 504 Foundations of Financial Statement Auditing (3)	
ACCT 513 Foundations of Cost Accounting (3)	
ACCT 529 Foundations of Federal Income Taxation (3)	
ACCT 549 Foundations of Accounting Information Systems (3)	
Total	18

Program Resource Requirements.												
<ul style="list-style-type: none"> Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the Include reallocation of existing personnel and resources and anticipated or requested new resources. Second and third year estimates should be in constant dollars. Amounts should reconcile subsequent pages where budget explanations are provided. If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies). Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments). 												
I. PLANNED STUDENT ENROLLMENT												
	FY 21		FY 22		FY 23		FY 24					
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	1.50	2	4.40	4	3.43	4	3.43	4	3.43	4	3.43	4
B. Shifting enrollments	0.00	0	1.10	1	2.57	3	2.57	3	2.57	3	2.57	3
Total Enrollment	1.50	2	5.50	5	6.00	7	6.00	7	6.00	7	6.00	7
II. REVENUE												
	FY 21		FY 22		FY 23		FY 24					
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Reques	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Institution Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. New Tuition Revenues from Increased Enrollments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Student Fees	\$0.00	\$8,910	\$0.00	\$32,670	\$0.00	\$35,640	\$0.00	\$35,640	\$0.00	\$35,640	\$0.00	\$35,640
6. Other (i.e., Gifts)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$0	\$8,910	\$0	\$32,670	\$0	\$35,640	\$0	\$35,640	\$0	\$35,640	\$0	\$35,640
Ongoing is defined as ongoing operating budget for the program which will become part of the base.												
One-time is defined as one-time funding in a fiscal year and not part of the base.												
Budget Notes:												
I.A. B.	Calculation of FTE and headcount as follows:											
	> 1 FTE = 12 graduate credits											
	> Headcount determined as the distinct number of students in the program that year.											
II.5.	Student Fee revenue calculated as Student Credit Hours from proposed foundation courses * \$495 per credit.											

III. EXPENDITURES	FY 21		FY 22		FY 23		FY 24	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
	A. Personnel Costs							
1. FTE	0.0	0.00	0.0	0.00		0.00		0.00
2. Faculty		\$0		\$0		\$0		\$0
3. Adjunct Faculty		\$0.00		\$0.00		\$0.00		\$0.00
4. Graduate/Undergrad Assistants		\$0.00		\$0.00		\$0.00		\$0.00
5. Research Personnel		\$0.00		\$0.00		\$0.00		\$0.00
6. Directors/Administrators		\$0.00		\$0.00		\$0.00		\$0.00
7. Administrative Support Personnel		\$0.00		\$0.00		\$0.00		\$0.00
8. Fringe Benefits		\$0		\$0		\$0		\$0
9. Other:								
Total Personnel and Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Notes (continued)								

	FY 21		FY 22		FY 23		FY 24	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
B. Operating Expenditures								
1. Travel		\$0.00		\$0		\$0		\$0
2. Professional Services		\$0.00		\$0.00		\$0.00		\$0.00
3. Other Services		\$0.00		\$0.00		\$0.00		\$0.00
4. Communications		\$0.00		\$0.00		\$0.00		\$0.00
5. Materials and Supplies		\$0.00		\$0		\$0		\$0
6. Rentals		\$0.00		\$0.00		\$0.00		\$0.00
7. Materials & Goods for Manufacture & Resale		\$0.00		\$0.00		\$0.00		\$0.00
8. Miscellaneous - Computer Hardware		\$0.00		\$0		\$0		\$0.00
Total Operating Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Budget Notes (continued):								
III.B.1								
III.B.5								
III.B.8								
C. Capital Outlay								
1. Library Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**INSTRUCTION, RESEARCH, AND STUDENT AFFAIRS
APRIL 16, 2020**

ATTACHMENT 1

	FY 21	FY 22	FY 23	FY 24
D. Capital Facilities Construction or Major Renovation	\$0.00	\$0.00	\$0.00	\$0.00
E. Indirect Costs (overhead)				
Boise State University Support	\$0.00	\$0.00	\$17,820	\$0.00
Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00
Other				
Total Indirect Costs	\$0	\$0	\$17,820	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$17,820	\$0
Net Income (Deficit)	\$0	\$0	\$17,820	\$0
Budget Notes:				
III.E.1	Boise State University Support is defined as follows:			
	Boise State Enrollment & Student Success Services (29.45% of revenue): A fund dedicated to marketing, recruitment, enrollment, advising and retention			
	Boise State Central Services (10.00% of revenue): A fund dedicated to funding support services for online students			
	Boise State eCampus Center (7.27% of revenue): Provide funding for initiative management, online course/program development and other support services			
	Boise State Online Innovation Fund (3.28% of revenue): Seed funding for academic programs, course development stipends to faculty, and eventually innovation grants			

INSTRUCTION, RESEARCH AND STUDENT AFFAIRS
APRIL 16, 2020

BOISE STATE UNIVERSITY

SUBJECT

Online, Master of Science in Accountancy – Foundations

APPLICABLE STATUTE, RULE, OR POLICY

Idaho State Board of Education Governing Policies & Procedures, Section III.G. and Section V.R.

BACKGROUND/DISCUSSION

Boise State University (BSU) proposes to create a 48- credit Master of Science in Accountancy-Foundations that will be offered wholly online. The program will operate under the guidelines of Board Policy V.R. as it pertains to wholly online programs. BSU currently offers a 30-credit online Master of Science in Accountancy. The proposed program will utilize the existing courses and add foundational accounting courses that students will take first, preparing them for more advanced topics. The proposed program is designed for students who want to enhance their professional careers or begin a new career in Accountancy.

Because it is entirely online, the proposed program will enable BSU to reach potential students who need flexibility in their education that result from professional and personal responsibilities. These students may also live in a rural area of Idaho that does not have face-to-face educational opportunities.

IMPACT

The program's size will be scaled to demand for the program, and BSU projects that the program will reach a size of 36 students by the sixth year, graduating approximately 33 students per year once the program is up and running.

The student fee will be in accordance with the Online Program Fee as defined in Board Policy V.R., 3.a.x. The initial charge will be \$495 per credit hour, which is considered a very competitive rate in the current online market. For the 48 credits required for completion of the proposed program, the total cost will be \$23,760.

ATTACHMENTS

Attachment 1 –Proposal for Master of Science in Accountancy-Foundations

STAFF COMMENTS AND RECOMMENDATIONS

BSU anticipates a projected enrollment of 12 students initially. Because the program will be using the online program fee model, minimum enrollments are based on course registrations. This includes 227 annual credits and 18.92 annual FTEs in Year 1 and 648 annual credits and 54.0 annual FTEs in Year 2. If enrollments are not met, BSU will adjust to reflect actual activity and will evaluate annually. If the certificate is not fiscally sustainable in the long term, the certificate will be discontinued

INSTRUCTION, RESEARCH AND STUDENT AFFAIRS
APRIL 16, 2020

BSU's proposed Master of Science in Accountancy-Foundations is currently not listed on the approved Three-Year Plan as it was considered a modification of the current, online Master of Science in Accountancy as provided in the program proposal. This program option is designed for students who want to sit for the Certified Public Accountant (CPA) exam, but do not have the required number of academic credits to sit for the exam. The proposed online, MSA-Foundations program is a 48-credit program designed to meet the needs of students who don't qualify for the current MSA online program because they do not have a foundational education in accounting.

As provided in Board Policy III.Z, no institution has the statewide program responsibility specifically for accounting programs. Additionally, Board Policy III.Z does not apply to programs for which 90% or more of all activity is required or completed online.

BSU also requests approval to assess an online program fee consistent with Board Policy V.R.3.a.(x). BSU proposes to charge \$495 per credit for a total program cost of \$23,760 for 48 required credits. Based on the information for the online program fee provided in the proposal, staff finds that the criteria have been met for this program.

The proposal completed the program review process and was presented to the Council on Academic Affairs and Programs on February 6, 2020; to the Committee on Instruction, Research, and Student Affairs on March 17, 2020; and to the Business Affairs and Human Resources Committee on April 3, 2020.

Board staff recommends approval.

BOARD ACTION

I move to approve the request by Boise State University to create an online, Master of Science in Accountancy Foundations as presented in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

AND

I move to approve the request by Boise State University to charge an online program fee of \$495 per credit, in conformance with the program budget submitted to the Board in Attachment 1.

Moved by _____ Seconded by _____ Carried Yes _____ No _____

PROPOSAL SUMMARY SHEET

Institution: Boise State University

Program: Master of Science in Accountancy Foundations

1. Program Description and Need

Describe program need and how it will meet state/industry needs, including employability for students. Is this a program that may be projected to have low enrollment but needed to meet a critical public service/industry need? If so, please explain.

The proposed MS in Accountancy Foundations program will serve the needs of individuals wanting to take the Certified Public Accountant (CPA) exam, but do not have the required number of academic credits (150 total) to sit for the exam, and do not have foundational education in accounting (their baccalaureate degree is not accounting). They are also unable to attend in-person classes due to work schedule or location.

The online accountancy-foundations program will operate under the guidelines of SBOE Policy V.R. as it pertains to wholly online programs. The proposed 48-credit foundations program will utilize the existing curriculum currently offered for our 30-credit online Master of Science in Accountancy (MSA) program (which is accredited by the Association to Advance Collegiate Schools of Business—AACSB) and will add foundational accounting courses that students will take first and that are designed to prepare students for the more advanced topics. The foundations program is designed for people who want to advance their knowledge in accounting and prepare for careers in the accounting profession. Graduates will be prepared to pursue professional credentials such as the Certified Public Accountant (CPA) and the Certified Management Accountant (CMA). The program covers foundational concepts and a variety of advanced topics including financial reporting, audit, tax, data analytics, accounting information systems, managerial accounting, and research methodology.

There is a high workforce need for trained accountants and over the past two years our communication with prospective students interested in the current online MSA program has shown there are many people wanting to change to accounting careers who need foundational accounting knowledge before tackling advanced topics. The university has not been able to accommodate these students, which means they have needed to find other institutions to attend.

2. Program Prioritization

Please indicate how the proposed program fits within the recommended actions of the most recent program prioritization findings.

Boise State's Master's level accountancy programs were placed in the second quintile during the Program prioritization process in 2013-2014. The creation of this program is built off a track record of strong graduate programming and high student demand.

3. Credit for Prior Learning

Will credit for prior learning be available for program-specific courses? If so, please explain.

Not applicable.

4. Affordability Opportunities

Describe any program-specific steps taken to maximize affordability, such as: textbook options (e.g., Open Education Resources), online delivery methods, reduced fees, compressed course scheduling, etc.

Whenever possible, the Department of Accountancy strives to utilize affordable course materials and incorporate other affordability / cost saving opportunities. The online format of the proposed program increases access to interested students.

5. Math Requirements

For undergraduate programs, please indicate the required gateway math/statistics course and the minimum number of hours needed in math/statistics to satisfy degree requirements.

Not applicable.

6. Resources/Allocation

If new resources are necessary to implement the program, how will this be achieved? If resources are to be internally reallocated from existing programs or services, please describe the impact.

Master of Science in Accountancy-Foundations program will be sharing program expenses on shared courses. The Foundations Program includes 18 additional credits beyond the 30 credits already offered in the current master's degree.

For the 18 credits of Foundations courses, the required instructional capacity will be provided by combining undergraduate course sections with graduate course sections (with enhanced expectations and rigor); current faculty lines will teach the combined sections to efficiently use enrollment capacity. For all courses in the program, the instructional staff devoted to each course offering will be scaled according to the enrollment in the course. The first 30 enrollments will be covered by a tenure-track faculty member or lecturer, who will also serve as the overseer for the class should it grow to more than 30 enrollments. For each 30 additional enrollments of a course offering above the initial 30, an adjunct instructor (or instructional support) will be added. Thus, the instructional capacity is easily scalable to demand.

7. Sunset

What is the sunset clause date? Please confirm whether this is the effective date for program discontinuation, or, is the date by which the program will be evaluated for continued delivery.

The sunset clause for this program is not tied to a specific date. If a new student does not enroll for 4 continuous years, the program will be discontinued.

8. Associated Programs

Please provide the total enrollment of students, first-time/full-time (FTFT) retention rates, and graduation headcount within each program offered by the academic department proposing the program. (Disregard if no undergraduate programs are currently delivered by the department.)

Program Name	Total Enrollment in Program and First-Time/Full-Time Retention Rate in Program				Number of Graduates From Program (Summer, Fall, Spring)			
	FY17	FY18	FY19	FY20 (most recent)	FY16	FY17	FY18	FY19
BBA Accountancy	581	545	371	267	121	123	104	128

9. Enrollment/Graduates of Similar Programs and Proposed Program

What are the projected enrollment and graduates for proposed program once program is fully implemented?

	Enrollment (E) and Completions (C) for Similar Programs at Other Idaho Institutions								Projected Enrollments (E) and Completions (C) for Proposed Program							
	FY 2016		FY 2017		FY 2018		FY 2019		2021		2022		2023		2024	
	E	C	E	C	E	C	E	C	E	C	E	C	E	C	E	C
BSU Proposed MS in Accountancy Foundations									12	0	36	10	36	30	36	33
BSU MS Accountancy (in-person)	23	16	24	19	23	19	22	23								
BSU MS Accountancy online					12		36	4								
ISU Master of Accountancy	42	31	40	36	29	21	30	29								
UI Master of Accountancy	38	25	29	19	27	14	33	33								

12/9/2019

OSBE Program Submission System

Idaho State Board of Education

Proposal for Undergraduate/Graduate Degree Program

Program Type	Request Type	Instructional Activity
Academic	New	New Graduate Program

Institution Submitting Proposal: BSU Boise State University

Name of College, School, or Division: Business and Economic

Name of Department or Area: Accountancy

RECEIVED
 DEC 09 2019
 OFFICE OF THE
 STATE BOARD OF EDUCATION

Program Identification for Proposed New or Modified Program:

Program Title Master of Science in Accountancy Foundations

CIP code (consult IR / Registrar): 52.0301 - Accounting.

Proposed Starting Date: 8/3/2020

Degree: Graduate MS

Indicate if Online Program:

Support Fund: Online Program Fee

Indicate (X) if the program is: Regional Responsibility
 Statewide Responsibility

Mark Bannister 11/27/2019
 College Dean (Institution) Date

Tammi Vacha-Haase 11/27/2019
 Graduate Dean or other
 official (Institution; as
 applicable) Date

Vice President for
 Research (Institution; as
 applicable) Date 3/11/20

[Signature]
 Academic Affairs Program
 Manager, OSBE Date

[Signature] 12-31-2019
 Chief Financial Officer,
 OSBE Date

[Signature] 3/11/20
 Chief Academic Officer,
 OSBE Date

Mark J Heil

12/4/2019

FVP/Chief Fiscal Officer
(Institution)

Date

SBOE/Executive Director
Approval

Date

Tony Roark

11/27/2019

Provost/VP for Instruction
(Institution)

Date

Marlene Tromp

12/6/2019

President

Date

Before completing this form, refer to Board Policy Section III.G., Postsecondary Program Approval and Discontinuance. This proposal form must be completed for the creation of each new program. All questions must be answered.

Rationale for Creation or Modification of the Program

- 1. Describe the request and give an overview of the changes that will result.** Will this program be related or tied to other programs on campus? Identify any existing program that this program will replace.

The College of Business and Economics at Boise State University proposes the creation of a wholly online Master of Science in Accountancy-Foundations Program. The proposed master's program will serve the needs of individuals wanting to take the Certified Public Accountant (CPA) exam, but do not have the required number of academic credits (150 total) to sit for the exam, and do not have foundational education in accounting (their baccalaureate degree is not accounting). They are also unable to attend in-person classes due to work schedule or location.

The online accountancy-foundations program will operate under the guidelines of SBOE Policy V.R. as it pertains to wholly online programs. The proposed 48-credit foundations program will utilize the existing curriculum currently offered for our 30-credit online Master of Science in Accountancy (MSA) program (which is accredited by the Association to Advance Collegiate Schools of Business—AACSB) and will add foundational accounting courses that students will take first and that are designed to prepare students for the more advanced topics. The foundations program is designed for people who want to advance their knowledge in accounting and prepare for careers in the accounting profession. Graduates will be prepared to pursue professional credentials such as the Certified Public Accountant (CPA) and the Certified Management Accountant (CMA). The program covers foundational concepts and a variety of advanced topics including financial reporting, audit, tax, data analytics, accounting information systems, managerial accounting, and research methodology.

Finally, over the past two years our communication with prospective students interested in the current online MSA program has shown there are many people wanting to change to accounting careers who need foundational accounting knowledge before tackling advanced topics. The university has not been able to accommodate these students, which means they have needed to find other institutions to attend.

- 2. Need for the Program.** Describe the student, regional, and statewide needs that will be addressed by this proposal and address the ways in which the proposed program will meet those needs.
 - a. Workforce need:** Provide verification of state workforce needs that will be met by this program. Include State and National Department of Labor research on employment potential. Using the chart below, indicate the total projected annual job openings (including growth and replacement demands in your regional area, the state, and nation. Job openings should represent positions which require graduation from a program such as the one proposed. Data should be derived from a source that can be validated and must be no more than two years old.

Through the US Department of Labor and Idaho Department of Labor employment projection data, we examined these job titles for which this degree is relevant:

1. Accountants and auditors, SOC 13-2011

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2. Financial analysts, SOC 13-2051
3. Financial managers, SOC 11-3031

	State DOL data	Federal DOL data	Other data source: (describe)
Local (Service Area)	363 (1/2 of state)	605 (0.25% of national)	
State	725	1,209 (0.50% of national)	
Nation		241,800	

Provide (as appropriate) additional narrative as to the workforce needs that will be met by the proposed program.

	2018 National Employment Matrix title and code	Employment		Job openings due to growth and replacement needs, 2018-28
		2018	2028	
11-3031	Financial managers	653,600	758,300	64,900
13-2011	Accountants and auditors	1,424,000	1,515,000	146,000
13-2051	Financial analysts	329,500	349,800	30,900
Total				241,800

	2016-2026 Idaho Long Term Employment Projections	Employment		Job openings due to growth and replacement needs, 2016-26
		2016	2026	
11-3031	Financial managers	2076	2638	227
13-2011	Accountants and auditors	4193	4800	453
13-2051	Financial analysts	414	492	45
Total				725

- b. **Student need.** What is the most likely source of students who will be expected to enroll (full-time, part-time, outreach, etc.). Document student demand by providing information you have about student interest in the proposed program from inside and outside the institution. If a survey was used, please attach a copy of the survey instrument with a summary of results as **Appendix A**.

Students attracted to the proposed Master of Science in Accountancy-Foundations program will be those who do not qualify for the existing online Master of Science in Accountancy program because they did not complete certain prerequisite undergraduate courses.

- c. **Economic Need:** Describe how the proposed program will act to stimulate the state economy by advancing the field, providing research results, etc.

The proposed online Master of Science in Accountancy-Foundations program will benefit the Idaho economy by keeping residents in the state while they participate in the program and maintain their current job(s).

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d. Societal Need: Describe additional societal benefits and cultural benefits of the program.

N/A

e. If Associate’s degree, transferability:

N/A

3. Similar Programs. Identify similar programs offered within Idaho and in the region by other in-state or bordering state colleges/universities.

Similar Programs offered <u>by Idaho public institutions</u> (list the proposed program as well)		
Institution Name	Degree name and Level	Program Name and brief description if warranted
Boise State University	Master of Science in Accountancy	IN-PERSON and ONLINE: The Master of Science in Accountancy at Boise State University is designed to prepare candidates for a career within the broader framework of business decision making. The primary role of the program is to prepare students for careers in public accounting as Certified Public Accountants (CPAs). The program focuses on the audit and attest functions of public accounting and the related skills required of public accountants due to the complexity of today’s business environment, including expertise in accounting principles and procedures and a solid understanding of the financial, managerial, legal, and tax ramifications of business transactions.
University of Idaho	Master of Accountancy	IN-PERSON: Master of Accountancy degree program has primary emphasis areas or tracks that include auditing and financial accounting, corporate accounting management and controllership, government and not-for-profit fiscal management, international accounting, accounting information systems analysis and design, and taxation.
Idaho State University	Master of Accountancy	IN-PERSON: The Master of Accountancy (MAcc) provides students with advanced analytical and technical skills and tools required for success in the complex world of accounting today. The program develops skills and competencies well beyond that of an undergraduate accounting degree and will prepare students to enter the public accounting profession and provide a solid foundation for passing the rigorous CPA professional examination.

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Similar Programs offered by other Idaho institutions and by institutions in nearby states		
Institution Name	Degree name and Level	Program Name and brief description if warranted
University of Texas-Dallas	Master of Science in Accounting Cohort	IN-PERSON and ONLINE COURSES: Designed for students from various educational backgrounds, program is lockstep cohort with no flexibility in electives.
Golden Gate University	Master of Accountancy	ONLINE: Meets the needs of career-changers and current accounting professionals.
University of North Carolina	Master of Accounting	ONLINE: Structured for students with little or no background in accounting.
Bellevue University	Master of Accounting	ONLINE: Students with Bachelor's in Accounting from Bellevue can apply up to 12 undergraduate credits toward degree.
Nova Southeastern University	Master of Accounting	IN-PERSON and ONLINE COURSES: Prerequisite courses are built into curriculum, students with accounting background may be eligible for waivers.
Texas A & M University	Master of Science in Accounting	ONLINE: Complete your degree in as few as 42 hours for those without an undergraduate preparation in accounting.

4. **Justification for Duplication with another institution listed above.** (if applicable). If the proposed program is similar to another program offered by an Idaho public institution, provide a rationale as to why any resulting duplication is a net benefit to the state and its citizens. Describe why it is not feasible for existing programs at other institutions to fulfill the need for the proposed program.

Not applicable: No other Idaho public institution offers an online program.

5. **Describe how this request supports the institution's vision and/or strategic plan.**

Goals of Institutional Strategic Plan	Proposed Program Plans to Achieve the Goal
Goal 1: Create a signature, high-quality educational experience for all students	Boise State's online program development process allows us to create a cohesive, consistent, rigorous, and outcome-driven educational experience.
Goal 2: Facilitate the timely attainment of educational goals of our diverse student population	The online delivery of this program will enable students with work, life, or other adult responsibilities to complete their degree requirements with minimal interruption to personal or professional responsibilities. Students can start the program every semester.
Goal 4: Align university program and activities with community needs	The proposed program is designed to meet the needs both of non-traditional students who want to advance their careers and local employers who want a more professionally qualified employment base.

6. **Assurance of Quality.** Describe how the institution will ensure the quality of the program.

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Describe the institutional process of program review. Where appropriate, describe applicable specialized accreditation and explain why you do or do not plan to seek accreditation.

The following measures will ensure the high quality of the new program:

Regional Institutional Accreditation: Boise State University is regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU). Regional accreditation of the university has been continuous since initial accreditation was conferred in 1941. Boise State University is currently accredited at all degree levels (A, B, M, D).

Program Review: Boise State has instituted a new program review procedure. At the inception of new programs, the programs will submit to the Office of the Provost a three-year assessment plan to be scheduled into the Periodic Review/Assessment Reporting Cycle. The plan includes program learning outcomes; and an implementation plan with a timeline identifying when and what will be assessed, how the programs will gather assessment data, and how the program will use that information to make improvements. Then, every three years, the programs will provide Program Assessment Reports (PAR), which will be reviewed by a small team of faculty and staff using a PAR Rubric, which includes feedback, next steps, and a follow-up report with a summary of actions.

Specialized Accreditation: The Master of Science in Accountancy-Foundations program will follow the Association to Advance Collegiate Schools of Business (AACSB) International "Eligibility Procedures and Accreditation Standards for Accounting Accreditation".

Program Development Support: The online Master of Science in Accountancy-Foundations program is one of several that are being created via the eCampus Expansion Initiative at Boise State University. Boise State's online program development process uses a facilitated program design process to assist program faculty members in the creation of an intentional, cohesive course progression with tightly aligned course and program outcomes. A multi-expert development team, which includes an instructional designer, multimedia specialist, and quality assurance, works collaboratively with the faculty member. One master version of each course is developed for consistent look and feel of courses across the program; the master course utilizes a professionally created common template aligned with nationally Quality Matters course design standards.

Academic Integrity: Academic integrity is vital to the mission of Boise State University and encompasses the totality of academic rigor, ethical behavior, intellectual curiosity, appropriate teamwork, and persistence. All assignments submitted by a student must represent his/her own ideas, concepts, and current understanding or must cite the original source. Boise State proactively supports academic integrity by providing training, maintaining a website dedicated to academic integrity, providing tools such as pedagogical strategies, workshops, and tips for designing tests, as well as establishing policies and procedures for students who violate the academic integrity policy within the Student Code of Conduct. For this new online program, we will use the following strategies to encourage academic integrity:

- During the design and development of the curriculum and assessment of each course, instructors will be informed by staff of Boise State's eCampus Center about best practices for online course design based on Quality Matters™ and best practice strategies to promote academic integrity in online education based on WCET's recommendations (Version 2.0, June 2009)
- Through the program development process, course production, course launch support provided by the eCampus Center, and other means, instructors will be reminded about the importance of academic integrity and encouraged to report and act upon suspected violations.

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- Academic integrity will be addressed within online student orientation. Programs may require online students to complete the university's Academic Integrity Online Workshop.
- At the beginning of each course, the instructor will communicate expectations regarding academic integrity to students in the syllabus and verbally and may require completion of the university's Academic Integrity Online Workshop.

Student Authentication: Because the proposed program will be offered entirely online, it is important to include mechanisms by which we authenticate the identity of students enrolled in the program. We will use the following mechanisms:

- During the admissions process, the university will confirm required official transcripts and other documentation required for admission into the program.
- Associated with access to and use of our Learning Management System, a secure log-in environment will be provided and students will be required to use strong passwords and change them every 90 days.
- When high-stakes exams are required, faculty will be encouraged to utilize remote or online proctoring services when appropriate. In those instances, students will need to provide valid photo identification before gaining access to the graded assessments or other required activities.
- Instructors will utilize Blackboard's Safe Assignment plagiarism detection program when appropriate.
- Instructors are expected to be informed of and aware of the importance of student identity authentication and to report and act upon suspected violations.

7. **In accordance with Board Policy III.G., an external peer review is required for any new doctoral program.** Attach the peer review report as **Appendix B**.

N/A

8. **Teacher Education/Certification Programs** All Educator Preparation programs that lead to certification require review and recommendation from the Professional Standards Commission (PSC) and approval from the Board.

Will this program lead to certification?

Yes _____ No X

If yes, on what date was the Program Approval for Certification Request submitted to the Professional Standards Commission?

9. **Five-Year Plan: Is the proposed program on your institution's approved 5-year plan? Indicate below.**

Yes _____ No X

Proposed programs submitted to OSBE that are not on the five-year plan must respond to the following questions and meet at least one criterion listed below.

- a. **Describe why the proposed program is not on the institution's five year plan.**

When did consideration of and planning for the new program begin?

The proposed program was not on the list because it is a modification of a current online

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degree, Master of Science in Accountancy. The Foundations Program includes 18 additional credits beyond the 30 credits already offered in the current master's degree. The first meeting to outline the Foundations Program structure occurred on May 21, 2019.

- b. Describe the immediacy of need for the program.** What would be lost were the institution to delay the proposal for implementation of the new program until it fits within the five-year planning cycle? What would be gained by an early consideration?

The proposed Master of Science in Accountancy-Foundations program will attract new students who do not qualify for the existing master's degree. Through personal conversations during the student-recruitment process, Boise State turns away two potential students for every one student who meets current admission requirements. The Foundations Program will provide an educational opportunity to more Idaho residents.

Criteria. As appropriate, discuss the following:

- i. How important is the program in meeting your institution's regional or statewide program responsibilities? Describe whether the proposed program is in response to a specific industry need or workforce opportunity.

The proposed Master of Science in Accountancy-Foundations program will be developed in response to individuals who are interested in the growing job opportunities described in section 2.a. but are not employable due to their deficiency in foundational accounting education.

- ii. Explain if the proposed program is reliant on external funding (grants, donations) with a deadline for acceptance of funding.

N/A

- iii. Is there a contractual obligation or partnership opportunity to justify the program?

N/A

- iv. Is the program request or program change in response to accreditation requirements or recommendations?

N/A

- v. Is the program request or program change in response to recent changes to teacher certification/endorsement requirements?

N/A

Curriculum, Intended Learning Outcomes, and Assessment Plan

10. Curriculum for the proposed program and its delivery.

- a. **Summary of requirements.** Provide a summary of program requirements using the following table.

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Credit hours in required courses offered by the department (s) offering the program.	48
Credit hours in required courses offered by other departments:	0
Credit hours in institutional general education curriculum	0
Credit hours in free electives	0
Total credit hours required for degree program:	48

- b. **Curriculum.** Provide the curriculum for the program, including a listing of course titles and credits in each.

Master of Science in Accountancy-Foundation Program (Online)	
<i>Course Number and Title</i>	<i>Credits</i>
Required Accountancy Foundations Courses ACCT 500 Foundations of Financial Reporting I (3) ACCT 501 Foundations of Financial Reporting II (3) ACCT 504 Foundations of Financial Statement Auditing (3) ACCT 513 Foundations of Cost Accounting (3) ACCT 529 Foundations of Federal Income Taxation (3) ACCT 549 Foundations of Accounting Information Systems (3)	18
Required Accountancy and Taxation Courses ACCT 505 Advanced Auditing (3) ACCT 512 Financial Reporting Theory (3) ACCT 530 Corporate Tax Law (3) ACCT 550 Advanced AIS and IT Audit (3)	12
Select 6 Courses From: ACCT 507 Forensic Accounting and Fraud Examination (3) ACCT 510 Advanced Financial Reporting (3) ACCT 514 Advanced Managerial Accounting (3) ACCT 516 Financial Analysis and Valuation (3) ACCT 518 International Financial Reporting (3) ACCT 520 Tax and Accounting Research (3) ACCT 546 Accounting for Income Taxes (3) ACCT 575 International Taxation (3) ACCT 579 Personal Financial Planning (3) ACCT 590 Practicum/Internship (3)	18
Total	48

- c. **Additional requirements.** Describe additional requirements such as comprehensive examination, senior thesis or other capstone experience, practicum, or internship, some of which may carry credit hours included in the list above.

University-wide graduate course

590 PRACTICUM/INTERNSHIP (Variable Credit). To earn graduate credit student must have a 3.00 cumulative GPA and no more than 12 credits may be applied toward a graduate degree or second undergraduate degree. Some graduate programs, however, accept only 3 internship credits. Practicum/ Internship cannot be repeated to improve a

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grade. Either graded or pass/fail.

11. Program Intended Learning Outcomes and Connection to Curriculum.

- a. Intended Learning Outcomes.** List the Intended Learning Outcomes for the proposed program, using learner-centered statements that indicate what will students know, be able to do, and value or appreciate as a result of completing the program.

Master of Science in Accountancy-Foundations Program Student Learning Goals:

1. Graduates will demonstrate essential knowledge relating to:
 - a. financial statement preparation and analysis,
 - b. management decision-making,
 - c. internal controls and business processes, and
 - d. tax procedures and planning.
2. Graduates will demonstrate analytical and critical thinking by researching current accounting issues using the appropriate professional literature.
3. Graduates will demonstrate their knowledge of professional and ethical responsibilities as members of the accounting profession.
4. Graduates will demonstrate well-developed written and verbal communication skills.
5. Graduates will demonstrate effective information technology and data analytic skills.

12. Assessment plans

- a. Assessment Process.** Describe the assessment process that will be used to evaluate how well students are achieving the intended learning outcomes of the program.

The Department of Accountancy will review qualitative information and quantitative data provided by the Foundations Program and active students. The department faculty will use this information to make adjustments to key courses and overall program curriculum.

- b. Closing the loop.** How will you ensure that the assessment findings will be used to improve the program?

Results/information gathered from assessments will be presented to department faculty during planned meetings the semester after data is gathered. Changes will be made to course and program curriculum as warranted.

- c. Measures used.** What direct and indirect measures will be used to assess student learning?

Assessment Measures:

- Complete a graduate/alumni survey approximately every three years that will be used to assess all five learning goals
- Review ACCT 501 results, student work will be reviewed to assess goal 1a
- Review ACCT 513 results, student work will be reviewed to assess goal 1b
- Review ACCT 504 and 549 results, student work will be reviewed to assess goal 1c
- Review ACCT 529 results, student work will be reviewed to assess goal 1d
- Review ACCT 505 results, student work will be reviewed to assess goals 2, 3,

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- 4 (written), and 5
- Review ACCT 516 results, student work will be reviewed to assess goal 4 (verbal)
- Review ACCT 550 results, student work will be reviewed to assess goal 5

d. Timing and frequency. When will assessment activities occur and at what frequency?

- The department will review course related data every other academic year.
- The department will send out alumni survey approximately every three years.
- The department will annually monitor the percentage of graduates who go on to pass the CPA exam after their first attempt.

Enrollments and Graduates

- 13. Existing similar programs at Idaho Public Institutions.** Using the chart below, provide enrollments and numbers of graduates for similar existing programs at your institution and other Idaho public institutions.

Existing Similar Programs: Historical enrollments and graduate numbers								
Institution and Program Name	Fall Headcount Enrollment in Program				Number of Graduates From Program (Summer, Fall, Spring)			
	FY16	FY17	FY18	FY19 (most recent)	FY16	FY17	FY18	FY19 (most recent)
BSU (MS Accountancy –in-person)	23	24	22	21	16	19	19	23
(MS in Accountancy, Taxation)	24	15	21	14	13	17	7	14
(MS Accountancy – online)	0	0	12	36	0	0	0	4
ISU (Master of Accountancy)	42	40	29	30	31	36	21	29
UI (Master of Accountancy)	38	29	27	33	25	19	14	33

- 14. Projections for proposed program:** Using the chart below, provide projected enrollments and number of graduates for the proposed program:

Proposed Program: Projected Enrollments and Graduates First Five Years											
Program Name: Master of Science in Accountancy-Foundation Program (ONLINE)											
Projected Fall Term Headcount Enrollment in Program						Projected Annual Number of Graduates From Program					
FY21 (first year)	FY22	FY23	FY24	FY25	FY26	FY21 (first year)	FY22	FY23	FY24	FY25	FY26
12	36	36	36	36	36	0	10	30	33	33	33

- 15. Describe the methodology for determining enrollment and graduation projections.** Refer to information provided in Question #2 "Need" above. What is the capacity for the program? Describe your recruitment efforts? How did you determine the projected numbers above?

Enrollment projections for the Master of Science in Accountancy-Foundations program are based on fall semester headcount numbers from the current online program. The numbers shown in the table above will be in addition to the current online program. We expect the Foundations Program to enroll as many students as the current online program.

The 48 credit hour Foundations Program will take a full-time student five semesters to complete and a part-time student 8-10 semesters. After year one, graduation numbers are based on 45% of the students graduating in five semesters (at full-time status), 50% of the students graduating in three years (at part-time status) and 5% of the students needing 4-5 years before graduating. A 20% attrition rate was factored in. The online program will offer courses during summer session so students can attend year-round.

Marketing and recruitment efforts will include a digital marketing campaign, a web landing page, request for information form and a full program website with details regarding the key program assets, curriculum plan, and costs. In addition, a comprehensive communication plan will be implemented to attract and nurture interested students. Strategic, personalized communications will engage and support students throughout the recruitment lifecycle. Our coaching approach to student services will support online students and maintain their connection to Boise State through graduation.

- 16. Minimum Enrollments and Graduates.**

- a. Have you determined minimums that the program will need to meet in order to be continued? What are those minimums, what is the logical basis for those minimums?

Because the Master of Science in Accountancy-Foundations program will be utilizing the online fee model and will be sharing program expenses on shared courses, it is best to put minimum enrollment in terms of course registrations, which are what translate to revenue. Based on estimated expenses for instruction and for support personnel expenses, the estimated minimum number of course registrations to achieve breakeven is:

- Year 1: Annual credits 227, Annual FTEs 18.92
- Year 2 and beyond: Annual credits 648, Annual FTEs 54.0

If enrollments do not meet expectations, expenses will adjust to reflect actual activity. The Program's financial sustainability will be evaluated at least annually.

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- b. What is the sunset clause by which the program will be considered for discontinuance if the projections or expectations outlined in the program proposal are not met?

Programs operating under the online fee model at Boise State University are expected to be fiscally sustainable. If enrollments do not meet expectations, expenses will be adjusted to reflect actual activity. The program's financial sustainability will be evaluated at least annually. If it is determined to be fiscally unsustainable in the long term, it will be discontinued.

Resources Required for Implementation – fiscal impact and budget

17. Physical Resources.

- a. **Existing resources.** Describe equipment, space, laboratory instruments, computer(s), or other physical equipment presently available to support the successful implementation of the program.

The available space and equipment are currently acceptable to operate a successful program.

- b. **Impact of new program.** What will be the impact on existing programs of increased use of physical resources by the proposed program? How will the increased use be accommodated?

No impact.

- c. **Needed resources.** List equipment, space, laboratory instruments, etc., that must be obtained to support the proposed program. Enter the costs of those physical resources into the budget sheet.

Operating expenses associated with program support staff and new faculty are reflected in the budget.

18. Library resources

- a. **Existing resources and impact of new program.** Evaluate library resources, including personnel and space. Are they adequate for the operation of the present program? Will there be an impact on existing programs of increased library usage caused by the proposed program? For off-campus programs, clearly indicate how the library resources are to be provided.

Library resources are sufficient.

- b. **Needed resources.** What new library resources will be required to ensure successful implementation of the program? Enter the costs of those library resources into the budget sheet.

None.

19. Personnel resources

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- a. Needed resources.** Give an overview of the personnel resources that will be needed to implement the program. How many additional sections of existing courses will be needed? Referring to the list of new courses to be created, what instructional capacity will be needed to offer the necessary number of sections?

Please see section 19. d. below for more details. Master of Science in Accountancy-Foundations program will be sharing program expenses on shared courses. The Foundations Program includes 18 additional credits beyond the 30 credits already offered in the current master's degree.

For the 18 credits of Foundations courses, the required instructional capacity will be provided by combining undergraduate course sections with graduate course sections (with enhanced expectations and rigor); current faculty lines will teach the combined sections to efficiently use enrollment capacity. For all courses in the program, the instructional staff devoted to each course offering will be scaled according to the enrollment in the course. The first 30 enrollments will be covered by a tenure-track faculty member or lecturer, who will also serve as the overseer for the class should it grow to more than 30 enrollments. For each 30 additional enrollments of a course offering above the initial 30, an adjunct instructor (or instructional support) will be added. Thus, the instructional capacity is easily scalable to demand.

Because revenue scales with increased student enrollment, the model we have developed will enable us to completely cover instructional costs beyond the initial tenure track faculty member or lecturer with revenue from student fees.

- b. Existing resources.** Describe the existing instructional, support, and administrative resources that can be brought to bear to support the successful implementation of the program.

Existing resources are currently sufficient.

- c. Impact on existing programs.** What will be the impact on existing programs of increased use of existing personnel resources by the proposed program? How will quality and productivity of existing programs be maintained?

There are three existing programs that could potentially be affected by the creation of the Foundation Program: the online MS in Accountancy; the face-to-face MS in Accountancy and the BBA in Accountancy.

We are confident the existing programs will not be negatively affected by the creation of the new Foundation Program. As noted above, the personnel required by the online program will be funded completely by revenue from that program. Because of the scalable nature of the program, we will be able to maintain sufficient staffing (advising, administrative, instructional) to ensure that the quality and productivity of the existing programs is maintained.

- d. Needed resources.** List the new personnel that must be hired to support the proposed program. Enter the costs of those personnel resources into the budget sheet.

Schedule of Classes Offered for Master of Science in Accountancy-Foundation Program: First three years.

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INSTRUCTION, RESEARCH, AND STUDENT AFFAIRS

APRIL 16, 2020

ATTACHMENT 1

		Credits	Fall 2020	Spring 2021	Summer 2021	Fall 2021	Spring 2022	Summer 2022	Fall 2022	Spring 2023
ACCT 500	Foundations of Financial Reporting I	3	X	X	X	X	X	X	X	X
ACCT 501	Foundations of Financial Reporting II	3	X	X	X	X	X	X	X	X
ACCT 504	Foundations of Financial Statement Auditing	3	X	X	X	X	X	X	X	X
ACCT 513	Foundations of Cost Accounting	3	X	X	X	X	X	X	X	X
ACCT 529	Foundations of Federal Income Taxation	3	X	X	X	X	X	X	X	X
ACCT 549	Foundations of Accounting Information Systems	3	X	X	X	X	X	X	X	X
	Total	18								
ACCT 505	Advanced Auditing	3			X			X		
ACCT 512	Financial Reporting Theory	3	X			X			X	
ACCT 530	Corporate Tax Law	3		X			X			X
ACCT 550	Advanced AIS and IT Audit	3		X			X			X
	Total	12								
ACCT 507	Forensic Accounting and Fraud Examination	3		X			X			X
ACCT 510	Advanced Financial Reporting	3		X			X			X
ACCT 514	Advanced Managerial Accounting	3	X			X			X	
ACCT 516	Financial Analysis and Valuation	3	X			X			X	
ACCT 518	International Financial Reporting	3		X			X			X
ACCT 520	Tax and Accounting Research	3	X			X			X	
ACCT 546	Accounting for Income Taxes	3			X			X		
ACCT 575	International Taxation	3			X			X		
ACCT 579	Personal Financial Planning	3		X			X			X
ACCT 590	Practicum/Internship	3	X	X	X	X	X	X	X	X
	Select 6 Courses From (above) Total	18								
	Total	48								

The above table depicts the schedule of class offerings for the first three years of the program. For the 18 credits of Foundations courses, the required instructional capacity will be provided by combining undergraduate course sections with graduate course sections (with enhanced expectations and rigor); current faculty lines will teach the combined sections to efficiently use enrollment capacity. For all courses in the program, the instructional staff devoted to each course offering will be scaled according to the enrollment in the course. The first 30 enrollments will be covered by a tenure-track faculty member or lecturer, who will also serve as the overseer for the class should it grow to more than 30 enrollments. For each 30 additional enrollments of a course

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offering above the initial 30, an adjunct instructor (or instructional support) will be added. Thus, the instructional capacity is easily scalable to demand.

Because revenue scales with increased student enrollment, the model we have developed will enable us to completely cover instructional costs beyond the initial tenure track faculty member or lecturer with revenue from student fees.

20. Revenue Sources

- a) **Reallocation of funds:** If funding is to come from the reallocation of existing state appropriated funds, please indicate the sources of the reallocation. What impact will the reallocation of funds in support of the program have on other programs?

Reallocation of funds should not be needed when enrollment goals are met.

- b) **New appropriation.** If an above Maintenance of Current Operations (MCO) appropriation is required to fund the program, indicate when the institution plans to include the program in the legislative budget request.

No new appropriation will be required.

- c) **Non-ongoing sources:**

- i. If the funding is to come from one-time sources such as a donation, indicate the sources of other funding. What are the institution's plans for sustaining the program when that funding ends?

N/A

- ii. Describe the federal grant, other grant(s), special fee arrangements, or contract(s) that will be valid to fund the program. What does the institution propose to do with the program upon termination of those funds?

N/A

- d) **Student Fees:**

- i. If the proposed program is intended to levy any institutional local fees, explain how doing so meets the requirements of Board Policy V.R., 3.b.

The student fee will be in accordance with the Online Program Fee as defined in the Board Policy V.R., 3.a.x. We will charge \$495 per credit hour. This is considered a very competitive rate in the current online market. Based on a review of 10 institutions offering a similar online degree, the lowest per credit rate was \$450 and the highest was \$2,030. Boise State would like to remain an affordable education option for people residing in Idaho.

- ii. Provide estimated cost to students and total revenue for self-support programs and for professional fees and other fees anticipated to be requested under Board Policy V.R., if applicable.

For the 48 credits required for completion of the proposed completely online Master of Science in Accountancy-Foundations program, students will pay an online program fee of \$495 per credit. The total cost of those 48 credits would be \$23,760.

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We project that by the fourth year of the Foundation program, will generate 656 SCH, which will yield a total revenue of \$324,587.

21. Using the budget template provided by the Office of the State Board of Education, provide the following information:
- Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures for the first **four** fiscal years of the program.
 - Include reallocation of existing personnel and resources and anticipated or requested new resources.
 - Second and third year estimates should be in constant dollars.
 - Amounts should reconcile subsequent pages where budget explanations are provided.
 - If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies).
 - Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).

Master of Science in Accountancy-Foundation Program (Online)	
<i>Course Number and Title</i>	<i>Credits</i>
Required Accountancy Foundations Courses ACCT 500 Foundations of Financial Reporting I (3) ACCT 501 Foundations of Financial Reporting II (3) ACCT 504 Foundations of Financial Statement Auditing (3) ACCT 513 Foundations of Cost Accounting (3) ACCT 529 Foundations of Federal Income Taxation (3) ACCT 549 Foundations of Accounting Information Systems (3)	18
Required Accountancy and Taxation Courses ACCT 505 Advanced Auditing (3) ACCT 512 Financial Reporting Theory (3) ACCT 530 Corporate Tax Law (3) ACCT 550 Advanced AIS and IT Audit (3)	12
Select 6 Courses From: ACCT 507 Forensic Accounting and Fraud Examination (3) ACCT 510 Advanced Financial Reporting (3) ACCT 514 Advanced Managerial Accounting (3) ACCT 516 Financial Analysis and Valuation (3) ACCT 518 International Financial Reporting (3) ACCT 520 Tax and Accounting Research (3) ACCT 546 Accounting for Income Taxes (3) ACCT 575 International Taxation (3) ACCT 579 Personal Financial Planning (3) ACCT 590 Practicum/Internship (3)	18
Total	48

Program Resource Requirements.												
• Indicate all resources needed including the planned FTE enrollment, projected revenues, and estimated expenditures • Include reallocation of existing personnel and resources and anticipated or requested new resources. • Second and third year estimates should be in constant dollars. • Amounts should reconcile subsequent pages where budget explanations are provided. • If the program is contract related, explain the fiscal sources and the year-to-year commitment from the contracting agency(ies) or party(ies). • Provide an explanation of the fiscal impact of any proposed discontinuance to include impacts to faculty (i.e., salary savings, re-assignments).												
I. PLANNED STUDENT ENROLLMENT												
	FY 21		FY 22		FY 23		FY 24					
	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount	FTE	Headcount
A. New enrollments	19.52	24	32.79	36	32.79	36	32.79	36	32.79	36	32.79	36
B. Shifting enrollments	0.00	0	21.86	24	21.86	24	21.86	24	21.86	24	21.86	24
Total Enrollment	19.52	24	54.64	60	54.64	60	54.64	60	54.64	60	54.64	60
II. REVENUE												
	FY 21		FY 22		FY 23		FY 24					
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
1. New Appropriated Funding Request	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2. Institution Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
3. Federal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4. New Tuition Revenues from Increased Enrollments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
5. Student Fees	\$0.00	\$115,926	\$0.00	\$324,587	\$0.00	\$324,587	\$0.00	\$324,587	\$0.00	\$324,587	\$0.00	\$324,587
6. Other (i.e., Gifts)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Revenue	\$0	\$115,926	\$0	\$324,587	\$0	\$324,587	\$0	\$324,587	\$0	\$324,587	\$0	\$324,587
Ongoing is defined as ongoing operating budget for the program which will become part of the base. One-time is defined as one-time funding in a fiscal year and not part of the base.												
Budget Notes:												
I.A. B.	Calculation of FTE and headcount as follows:											
	> 1 FTE = 12 graduate credits											
	> Headcount determined as the distinct number of students in the program that year.											
II.5.	Student Fee revenue calculated as Student Credit Hours from proposed foundation courses * \$495 per credit.											

III. EXPENDITURES	FY 21		FY 22		FY 23		FY 24	
	On-going	One-time	On-going	One-time	On-going	One-time	On-going	One-time
A. Personnel Costs								
1. FTE	0.0	0.35	0.0	0.97		0.97		0.97
2. Faculty		\$47,605		\$133,291		\$133,291		\$133,291
3. Adjunct Faculty		\$0.00		\$0.00		\$0.00		\$0.00
4. Graduate/Undergrad Assistants		\$0.00		\$0.00		\$0.00		\$0.00
5. Research Personnel		\$0.00		\$0.00		\$0.00		\$0.00
6. Directors/Administrators		\$0.00		\$0.00		\$0.00		\$0.00
7. Administrative Support Personnel		\$0.00		\$0.00		\$0.00		\$0.00
8. Fringe Benefits		\$8,658		\$24,241		\$24,241		\$24,241
9. Other:								
Total Personnel and Costs	\$0	\$56,263	\$0	\$157,532	\$0	\$157,532	\$0	\$157,532
Budget Notes (continued)								
III.A.2	Instruction expense for the foundation courses is calculated using an estimated per credit instruction cost.							
III.A.8	Benefits calculated: 30% of Wages							

	FY 21	FY 22	FY 23	FY 24
<i>D. Capital Facilities Construction or Major Renovation</i>	\$0.00	\$0.00	\$0.00	\$0.00
<i>E. Indirect Costs (overhead)</i>				
Boise State University Support	\$0.00	\$162,293	\$0.00	\$162,293
Maintenance & Repairs	\$0.00	\$0.00	\$0.00	\$0.00
Other				
Total Indirect Costs	\$0	\$162,293	\$0	\$162,293
TOTAL EXPENDITURES:	\$0	\$322,925	\$0	\$321,425
Net Income (Deficit)	\$0	\$1,662	\$0	\$3,162
Budget Notes:				
III.E.1 Boise State University Support is defined as follows:				
Boise State Enrollment & Student Success Services (29.45% of revenue): A fund dedicated to marketing, recruitment, enrollment, advising and retention				
Boise State Central Services (10.00% of revenue): A fund dedicated to funding support services for online students				
Boise State eCampus Center (7.27% of revenue): Provide funding for initiative management, online course/program development and other support services				
Boise State Online Innovation Fund (3.28% of revenue): Seed funding for academic programs, course development stipends to faculty, and eventually innovation grants				