

**BOARD OF TRUSTEES
ACADEMIC QUALITY AND STUDENT SUCCESS COMMITTEE**

**Delores E. Crawford, Chair
John R. Jakubek, Vice Chair
All Trustees are Members
James P. Tressel, *Ex-Officio***

**Tuesday, September 8, 2015
12:30 p.m.**

**Tod Hall
Board Meeting Room**

AGENDA

A. Disposition of Minutes for Meeting Held May 28, 2015

B. Old Business

C. Committee Items

1. Student Success

a. Discussion Item

1) Enrollment Update

Tab 1

An update regarding fall 2015 enrollment will be presented for discussion by Gary D. Swegan, Associate Vice President for Enrollment Planning and Management, and Dr. Michael Reagle, Associate Vice President for Student Success.

2. Academic Affairs

a. Academic Affairs Action Items

1) Resolution to Modify Cost-Sharing and Over-Matching on External Grants and Contracts Policy, 3356-10-13.1 (Previous Policy Number 1013.02)

Tab 2

Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research, will report.

- 2) **Resolution to Modify Payment of Indirect Costs on External Grants and Contracts Policy, 3356-10-13.2 (Previous Policy Number 1013.03)** **Tab 3**
Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research, will report.
- 3) **Resolution to Modify Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04)** **Tab 4**
Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research, will report.
- 4) **Resolution to Approve Master of Accountancy Program** **Tab 5**
Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, Dr. Betty Jo Licata, Dean of the Williamson College of Business Administration, and Dr. Raymond Shaffer, former chairperson of the Lariccia School of Accounting and Finance, will report.

b. Academic Affairs Discussion Item

- 1) **Program Review** **Tab 6**
The status and implementation of YSU's program review for the 2016 academic year will be discussed. Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Dr. Kevin Ball, Associate Provost, will report.
- 2) **Higher Learning Commission Update** **Tab 7**
Dr. Kevin Ball, Associate Provost, will give an update on the 2017-2018 reaccreditation planning.

D. New Business

E. Adjournment

AGENDA ITEM: C.1.a.1.

AGENDA TOPIC: Fall Enrollment Update

STAFF CONTACT(S): Gary D. Swegan, Associate Vice President for Enrollment Planning and Management, and Dr. Michael Reagle, Associate Vice President for Student Success

BACKGROUND: Fall enrollment results and analysis will be presented. Student success metrics including student graduation numbers and retention rates will also be presented.

SUMMARY AND ANALYSIS: The class of 2019 is the strongest-ever class academically:

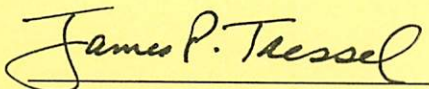
- An average High School GPA of 3.14 compared to 3.12 last year
- An average ACT of 21.17 compared to 21.09 last year

Mr. Swegan will outline our recruitment plans for this next enrollment cycle.

The University experienced a 31-year high in degrees awarded in 2014-15. Freshman retention is projected to record an increase for the third straight year.

RESOLUTION: N/A – DISCUSSION ITEM ONLY

REVIEWED AS TO FORM AND CONTENT:



James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016**

Additional information will be distributed at the
Board meeting.

AGENDA ITEM: C.2.a.1.

AGENDA TOPIC: Resolution to Modify Cost-Sharing and Overmatching on External Grants and Contracts Policy, 3356-10-13.1 (Previous Policy Number 1013.02)

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research

BACKGROUND: Youngstown State University is responsible for assuring that externally-sponsored grants or contracts follow the guidelines of the funding agency in regard to cost sharing and matching funds. This policy outlines the policies, parameters, and procedures the University uses to enable full recovery of indirect costs from funding agencies.

SUMMARY AND ANALYSIS: This policy has been reviewed and minimal changes were made to align the policy with the new office responsible for grants, to align with the new numbering system of University policies, and to indicate the next review.

RESOLUTION:

**RESOLUTION TO MODIFY COST-SHARING AND OVERMATCHING ON
EXTERNAL GRANTS AND CONTRACTS POLICY, 3356-10-13.1
(PREVIOUS POLICY NUMBER 1013.02)**

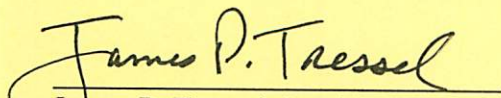
WHEREAS, the Institutional Policies are being reviewed and reconceptualized on an ongoing basis; and

WHEREAS, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

WHEREAS, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the modification of Cost-Sharing and Overmatching on External Grants and Contracts Policy, 3356-10-13.1 (Previous Policy Number 1013.02) of the *University Guidebook*, shown as Exhibit __ attached hereto. A copy of the policy indicating changes to be made is also attached.

RECOMMEND APPROVAL:


James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016-**

3356-10-13.1 Cost-sharing and overmatching on external grants and contracts.

(Previous Policy Number 1013.02)

Responsible Division/Office: ~~School of Graduate Studies and Research~~Office of Research

Responsible Officer: Provost and Vice President for Academic Affairs

Revision History: September 2003; June 2010; September 2015

Board Committee: Academic Quality and Student AffairsSuccess

EFFECTIVE DATE: ~~June 11, 2010~~September 24, 2015

Next Review: ~~2015~~2020

- (A) Policy statement. Cost-sharing or matching is a frequent requirement on externally sponsored grants and contracts. The Youngstown State university (“university”) match is permitted to meet the minimum requirements of the funding agency, and overmatching is prohibited unless written justification is provided to document that such overmatch benefits the university.
- (B) Parameter. Requests for proposals (“RFP”) from external sponsors frequently require cost-sharing or matching funds from the university as part of the budgetary grant request. The percentage of matching funds, when required, is typically set by the agency and appears in the grant application guidelines. However, on occasion, Youngstown state university (“YSU”) principal investigators or project directors cite additional matching funds (overmatching) on grant submissions when additional matching funds are neither required nor necessary. For audit purposes, tracking of additional matching funds adds complexity to the agency and the university, and the university cannot then use these additional funds elsewhere as match on other projects.
- (C) Procedures.
- (1) As part of the formal grant submission process at YSUthe university (see ~~the university policy~~ 3356-10-13, Research, grants and sponsored programs of the Administrative Code), clearance of the submission of an external grant application requires a ~~prior~~prior approval by department chairs, college deans, the director of grants and sponsored programs, and the associate

provost-vice president for research ~~and dean of graduate studies and research~~, the authorized institutional official.

- (2) A typical match on an application for support submitted to an external agency would not include more than a fifty per cent match from the university. In addition, such matching funds provided by the institution would normally ~~be limited to include~~ equipment, supplies, ~~or other non-personnel items in the budget or the cost of~~ personnel reassign time. This approach enables full recovery of indirect costs from the funding agencies.
- (3) YSU-University faculty and staff who intend to submit a grant proposal to an external funding agency must provide a written justification for including any overmatch in the preliminary budget. Prior to external proposal submission ~~externally~~, the justification must be submitted to the director of grants and sponsored programs and approved by the associate provost-vice president for research ~~and dean of graduate studies and research~~.

3356-10-13.1 Cost-sharing and overmatching on external grants and contracts.

(Previous Policy Number 1013.02)

Responsible Division/Office: Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: September 2003; June 2010; September 2015
Board Committee: Academic Quality and Student Success
EFFECTIVE DATE: September 24, 2015
Next Review: 2020

- (A) Policy statement. Cost-sharing or matching is a frequent requirement on externally sponsored grants and contracts. The Youngstown State university (“university”) match is permitted to meet the minimum requirements of the funding agency, and overmatching is prohibited unless written justification is provided to document that such overmatch benefits the university.
- (B) Parameter. Requests for proposals (“RFP”) from external sponsors frequently require cost-sharing or matching funds from the university as part of the budgetary grant request. The percentage of matching funds, when required, is typically set by the agency and appears in the grant application guidelines. However, on occasion, university principal investigators or project directors cite additional matching funds (overmatching) on grant submissions when additional matching funds are neither required nor necessary. For audit purposes, tracking of additional matching funds adds complexity to the agency and the university, and the university cannot then use these additional funds elsewhere as match on other projects.
- (C) Procedures.
- (1) As part of the formal grant submission process at the university (see university policy 3356-10-13, Research, grants and sponsored programs), clearance of the submission of an external grant application requires prior approval by department chairs, college deans, the director of grants and sponsored programs, and the associate vice president for research, the authorized institutional official.

- (2) A typical match on an application for support submitted to an external agency would not include more than a fifty per cent match from the university. In addition, such matching funds provided by the institution would normally include equipment, supplies, or the cost of personnel reassign time. This approach enables full recovery of indirect costs from the funding agencies.
- (3) University faculty and staff who intend to submit a grant proposal to an external funding agency must provide a written justification for including any overmatch in the preliminary budget. Prior to external proposal submission, the justification must be submitted to the director of grants and sponsored programs and approved by the associate vice president for research.

AGENDA ITEM: C.2.a.2.

AGENDA TOPIC: Resolution to Modify Payment of Indirect Costs on External Grants and Contracts Policy, 3356-10-13.2 (Previous Policy Number 1013.03)

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research

BACKGROUND: Externally-sponsored grants and contracts typically pay for both direct and indirect costs. All funding organizations must pay indirect costs at the prevailing authorized rate for Youngstown State University based upon the federally negotiated rate. In the case of waiver or reduction, indirect costs shall be included as part of the institutional match on the grant project if allowed by the external sponsor. This policy provides the parameters and procedures regarding the payment of indirect costs.

SUMMARY AND ANALYSIS: This policy has been reviewed and minimal changes were made to align the policy with the new office responsible for grants, to align with the new numbering system of University policies, and to indicate the next review.

RESOLUTION:

**RESOLUTION TO MODIFY PAYMENT OF INDIRECT COSTS ON EXTERNAL GRANTS AND CONTRACTS POLICY, 3356-10-13.2
(PREVIOUS POLICY NUMBER 1013.03)**

WHEREAS, the Institutional Policies are being reviewed and reconceptualized on an ongoing basis; and

WHEREAS, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

WHEREAS, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the modification of Payment of Indirect Costs on External Grants and Contracts Policy, 3356-10-13.2 (Previous Policy Number 1013.03) of the *University Guidebook*, shown as Exhibit __ attached hereto. A copy of the policy indicating changes to be made is also attached.

RECOMMEND APPROVAL:


James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016-**

3356-10-13.2 Payment of indirect costs on external grants and contracts.
(Previous Policy Number 1013.03)

Responsible Division/Office: ~~School of Graduate Studies and~~ Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: Sept. 2003; June 2010; September 2015
Board Committee: Academic Quality and Student Affairs Success
EFFECTIVE DATE: ~~June 11, 2010~~ September 24, 2015
Next Review: ~~2015~~ 20

- (A) Policy statement. Externally sponsored grants and contracts typically pay for both direct costs and indirect costs. All funding organizations must pay indirect costs at the prevailing authorized rate for Youngstown state university (“~~YSU~~ university”) based on the federally-negotiated rate. ~~Indirect costs on grants and contracts can be waived or reduced only with written justification by the principal investigator demonstrating a benefit to the university.~~—In case of waiver or reduction, indirect costs shall be included as part of institutional match (if required) on the grant project, if allowed by the external sponsor.
- (B) Parameter. Sponsored programs and grant projects have budgets depicting the actual costs, including both direct and indirect costs. Indirect costs, or facilities and administrative (“F&A”) costs, have been deemed as real and allowable in federally sponsored programs and are paid at a federally rate negotiated with the U.S. department of health and human services. In some cases, the allowable percentage of indirect costs is reduced by the federal, state or local agency.
- (C) Procedures.
- (1) As part of the formal grant submission process at ~~YSU~~ the university (see university rule policy 3356-10-13, Research, grants, and sponsored programs of the Administrative Code), ~~clearance of waiver or reduction of indirect costs on~~ grant proposals submitted to external sponsors requires ~~a prior~~ prior approval by department chairs, college deans, the director of grants and sponsored programs, ~~and the associate vice president for research and dean of the school of graduate studies and research,~~ the authorized institutional official.

- (2) The author of the grant proposal is expected to develop a budget for the proposal that accounts for the full payment of indirect costs, unless specifically disallowed by a funding organization. Exceptions may be requested only when directed by the solicitation. No general exemption of payment of indirect costs is provided to for-profit companies.
- (3) ~~YSU-University~~ faculty and staff who intend to submit a grant proposal to an external funding agency must provide a written justification for reduced indirect costs. ~~In ease of If indirect costs are waiver-waived or reductionreduced, the dollar amount of waived or reduced~~ indirect costs shown in the budget shall be included as part of any required institutional match, if allowed by the external sponsor.
- (4) Prior to external proposal submission, the ~~written~~ justification ~~for waived or reduced indirect costs~~ must be submitted to the director of grants and sponsored programs and approved by the associate vice president for research ~~and dean of the school of graduate studies and research,~~ the authorized institutional official. This process will be ~~subsumed-included under-in~~ ~~YSU~~ university grant submission procedures.

3356-10-13.2 Payment of indirect costs on external grants and contracts.
(Previous Policy Number 1013.03)

Responsible Division/Office: Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: Sept. 2003; June 2010; September 2015
Board Committee: Academic Quality and Student Success
EFFECTIVE DATE: September 24, 2015
Next Review: 2020

- (A) Policy statement. Externally sponsored grants and contracts typically pay for both direct costs and indirect costs. All funding organizations must pay indirect costs at the prevailing authorized rate for Youngstown state university (“university”) based on the federally-negotiated rate. In case of waiver or reduction, indirect costs shall be included as part of institutional match (if required) on the grant project, if allowed by the external sponsor.
- (B) Parameter. Sponsored programs and grant projects have budgets depicting the actual costs, including both direct and indirect costs. Indirect costs, or facilities and administrative (“F&A”) costs, have been deemed as real and allowable in federally sponsored programs and are paid at a federally rate negotiated with the U.S. department of health and human services. In some cases, the allowable percentage of indirect costs is reduced by the federal, state or local agency.
- (C) Procedures.
- (1) As part of the formal grant submission process at the university (see university policy 3356-10-13, Research, grants, and sponsored programs), waiver or reduction of indirect costs on grant proposals submitted to external sponsors requires prior approval by department chairs, college deans, the director of grants and sponsored programs, the associate vice president for research, the authorized institutional official.
 - (2) The author of the grant proposal is expected to develop a budget for the proposal that accounts for the full payment of indirect costs, unless specifically disallowed by a funding organization. Exceptions may be requested only when directed by the

solicitation. No general exemption of payment of indirect costs is provided to for-profit companies.

- (3) University faculty and staff who intend to submit a grant proposal to an external funding agency must provide a written justification for reduced indirect costs. If indirect costs are waived or reduced, the dollar amount of waived or reduced indirect costs shown in the budget shall be included as part of any required institutional match, if allowed by the external sponsor.
- (4) Prior to external proposal submission, the written justification for waived or reduced indirect costs must be submitted to the director of grants and sponsored programs and approved by the associate vice president for research , the authorized institutional official. This process will be included in university grant submission procedures.

AGENDA ITEM: C.2.a.3.

AGENDA TOPIC: Resolution to Modify Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04)

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research

BACKGROUND: Youngstown State University is responsible for assuring that funds received from externally-sponsored grants or contracts are used for the general purposes for which the grant or contract is intended. This policy outlines the policies, parameters and procedures the University uses to distribute any unused grant or contract funds.

SUMMARY AND ANALYSIS: This policy has been reviewed and minimal changes were made to align the policy with the new office responsible for grants, to align with the new numbering system of University policies, and to indicate the next review.

RESOLUTION:

**RESOLUTION TO MODIFY DISPOSITION OF RESIDUAL FUNDS FROM
EXTERNAL GRANTS AND CONTRACTS POLICY, 3356-10-13.3
(PREVIOUS POLICY NUMBER 1013.04)**

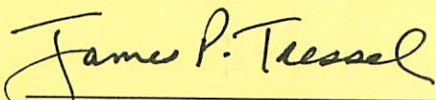
WHEREAS, the Institutional Policies are being reviewed and reconceptualized on an ongoing basis; and

WHEREAS, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

WHEREAS, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the modification of Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04) of the *University Guidebook*, shown as Exhibit __ attached hereto. A copy of the policy indicating changes to be made is also attached.

RECOMMEND APPROVAL:



James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016-**

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office:	School of Graduate Studies and Research <u>Office of Research</u>
Responsible Officer:	Provost and Vice President for Academic Affairs
Revision History:	April 2006; June 2010; <u>September 2015</u>
Board Committee:	Academic Affairs <u>Quality and Student Success</u>
EFFECTIVE DATE:	June 11, 2019 <u>September 24, 2014</u>
Next Review:	2015 <u>20</u>

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability ~~of the university~~ to reward faculty and staff for seeking external ~~resources-funds is limited~~, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
- (C) Definitions.
- (1) “Agency” is any external organization, whether governmental or private, that awards a grant/contract or other sponsored program to the university. It does not include legislated funds for which no competitive application was made by the university.
 - (2) “College(s) and/or other units/divisions” include those academic colleges or other major departments/units (not in an academic college and usually supervised at an executive director or higher

level) that prepared the original application for external funding to the funding agency.

- (3) “General purpose for which the grant was intended” means that residual funds will be used to support research/scholarship, instruction, and/or service with the most general interpretation. It does not mean that the expenditure of funds will be used only for the specific purpose originally cited as a deliverable in the grant award.

(D) Procedures.

- (1) At the conclusion of an external grant or contract award from an agency, after all accounts have been reconciled, remaining funds will be transferred to an account in the office of the dean(s) of the college(s) and/or the head of the nonacademic department/division that originally submitted the funding proposal.
- (2) Grants/contracts made on a fixed price basis will not require additional agency verification that funds do not need to be returned. In other cases where agency guidelines are unclear as to disposition of residual funds, written approval for disposition from the agency will be needed and obtained by the principal investigator/project director. Approval in written or electronic form is acceptable evidence of agency approval. The principle investigator shall forward documentation to the office of research.
- (3) Disposition of residual funds from completed/closed grant/contract or sponsored program accounts will be completed by the office of grants accounting within ninety days of grant closeout.
- (4) If the project was collaborative between/among several college(s) and/or other units/divisions nonacademic units and/or colleges, the disposition of funds will be prorated according to the overall budget distribution as specified in the original/modified grant application. The office of research will determine the allocation for such distribution to the participating college(s) and/or other units/divisions departments/colleges, with the approval of the associate vice president for research ~~and dean of graduate studies~~

| ~~and research~~, when informed by the office of grants accounting that residual funds are available for distribution.

- (5) Use of residual funds by the college(s) and/or department/division is discretionary to the dean (or nonacademic department/unit head), but will normally support research, scholarship, education/training, and/or service. Deans (or nonacademic department/unit heads) are encouraged to seek the advice of those individuals whose grant funds have contributed to the sponsored program/grant that generated the residual funds. Any dispute as to the appropriate use of such funds shall be decided by the associate vice president for research. Funds shall be held in a restricted account.

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office: Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: April 2006; June 2010; September 2015
Board Committee: Academic Quality and Student Success
EFFECTIVE DATE: September 24, 2014
Next Review: 2020

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability to reward faculty and staff for seeking external funds, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
- (C) Definitions.
- (1) “Agency” is any external organization, whether governmental or private, that awards a grant/contract or other sponsored program to the university. It does not include legislated funds for which no competitive application was made by the university.
 - (2) “College(s) and/or other units/divisions” include those academic colleges or other major departments/units (not in an academic college and usually supervised at an executive director or higher

level) that prepared the original application for external funding to the funding agency.

- (3) “General purpose for which the grant was intended” means that residual funds will be used to support research/scholarship, instruction, and/or service with the most general interpretation. It does not mean that the expenditure of funds will be used only for the specific purpose originally cited as a deliverable in the grant award.

(D) Procedures.

- (1) At the conclusion of an external grant or contract award from an agency, after all accounts have been reconciled, remaining funds will be transferred to an account in the office of the dean(s) of the college(s) and/or the head of the nonacademic department/division that originally submitted the funding proposal.
- (2) Grants/contracts made on a fixed price basis will not require additional agency verification that funds do not need to be returned. In other cases where agency guidelines are unclear as to disposition of residual funds, written approval for disposition from the agency will be needed and obtained by the principal investigator/project director. Approval in written or electronic form is acceptable evidence of agency approval. The principle investigator shall forward documentation to the office of research.
- (3) Disposition of residual funds from completed/closed grant/contract or sponsored program accounts will be completed by the office of grants accounting within ninety days of grant closeout.
- (4) If the project was collaborative between/among several college(s) and/or other units/divisions, the disposition of funds will be prorated according to the overall budget distribution as specified in the original/modified grant application. The office of research will determine the allocation for such distribution to the participating college(s) and/or other units/divisions, with the approval of the associate vice president for research, when informed by the office of grants accounting that residual funds are available for distribution.

- (5) Use of residual funds by the college(s) and/or department/division is discretionary to the dean (or nonacademic department/unit head), but will normally support research, scholarship, education/training, and/or service. Deans (or nonacademic department/unit heads) are encouraged to seek the advice of those individuals whose grant funds have contributed to the sponsored program/grant that generated the residual funds. Any dispute as to the appropriate use of such funds shall be decided by the associate vice president for research. Funds shall be held in a restricted account.

AGENDA ITEM: C.2.a.3.

AGENDA TOPIC: Resolution to Modify Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04)

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research

BACKGROUND: Youngstown State University is responsible for assuring that funds received from externally-sponsored grants or contracts are used for the general purposes for which the grant or contract is intended. This policy outlines the policies, parameters and procedures the University uses to distribute any unused grant or contract funds.

SUMMARY AND ANALYSIS: This policy has been reviewed and minimal changes were made to align the policy with the new office responsible for grants, to align with the new numbering system of University policies, and to indicate the next review.

RESOLUTION:

**RESOLUTION TO MODIFY DISPOSITION OF RESIDUAL FUNDS FROM
EXTERNAL GRANTS AND CONTRACTS POLICY, 3356-10-13.3
(PREVIOUS POLICY NUMBER 1013.04)**

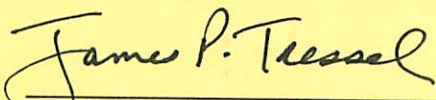
WHEREAS, the Institutional Policies are being reviewed and reconceptualized on an ongoing basis; and

WHEREAS, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

WHEREAS, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the modification of Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04) of the *University Guidebook*, shown as Exhibit __ attached hereto. A copy of the policy indicating changes to be made is also attached.

RECOMMEND APPROVAL:



James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016-**

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office:	School of Graduate Studies and Research <u>Office of Research</u>
Responsible Officer:	Provost and Vice President for Academic Affairs
Revision History:	April 2006; June 2010; <u>September 2015</u>
Board Committee:	Academic Affairs <u>Quality and Student Success</u>
EFFECTIVE DATE:	June 11, 2019 <u>September 24, 2014</u>
Next Review:	2015 <u>20</u>

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability ~~of the university~~ to reward faculty and staff for seeking external ~~resources-funds is limited~~, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
- (C) Definitions.
- (1) “Agency” is any external organization, whether governmental or private, that awards a grant/contract or other sponsored program to the university. It does not include legislated funds for which no competitive application was made by the university.
 - (2) “College(s) and/or other units/divisions” include those academic colleges or other major departments/units (not in an academic college and usually supervised at an executive director or higher

level) that prepared the original application for external funding to the funding agency.

- (3) “General purpose for which the grant was intended” means that residual funds will be used to support research/scholarship, instruction, and/or service with the most general interpretation. It does not mean that the expenditure of funds will be used only for the specific purpose originally cited as a deliverable in the grant award.

(D) Procedures.

- (1) At the conclusion of an external grant or contract award from an agency, after all accounts have been reconciled, remaining funds will be transferred to an account in the office of the dean(s) of the college(s) and/or the head of the nonacademic department/division that originally submitted the funding proposal.
- (2) Grants/contracts made on a fixed price basis will not require additional agency verification that funds do not need to be returned. In other cases where agency guidelines are unclear as to disposition of residual funds, written approval for disposition from the agency will be needed and obtained by the principal investigator/project director. Approval in written or electronic form is acceptable evidence of agency approval. The principle investigator shall forward documentation to the office of research.
- (3) Disposition of residual funds from completed/closed grant/contract or sponsored program accounts will be completed by the office of grants accounting within ninety days of grant closeout.
- (4) If the project was collaborative between/among several college(s) and/or other units/divisions nonacademic units and/or colleges, the disposition of funds will be prorated according to the overall budget distribution as specified in the original/modified grant application. The office of research will determine the allocation for such distribution to the participating college(s) and/or other units/divisions departments/colleges, with the approval of the associate vice president for research ~~and dean of graduate studies~~

| ~~and research~~, when informed by the office of grants accounting that residual funds are available for distribution.

- (5) Use of residual funds by the college(s) and/or department/division is discretionary to the dean (or nonacademic department/unit head), but will normally support research, scholarship, education/training, and/or service. Deans (or nonacademic department/unit heads) are encouraged to seek the advice of those individuals whose grant funds have contributed to the sponsored program/grant that generated the residual funds. Any dispute as to the appropriate use of such funds shall be decided by the associate vice president for research. Funds shall be held in a restricted account.

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office: Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: April 2006; June 2010; September 2015
Board Committee: Academic Quality and Student Success
EFFECTIVE DATE: September 24, 2014
Next Review: 2020

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability to reward faculty and staff for seeking external funds, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
- (C) Definitions.
- (1) “Agency” is any external organization, whether governmental or private, that awards a grant/contract or other sponsored program to the university. It does not include legislated funds for which no competitive application was made by the university.
 - (2) “College(s) and/or other units/divisions” include those academic colleges or other major departments/units (not in an academic college and usually supervised at an executive director or higher

level) that prepared the original application for external funding to the funding agency.

- (3) “General purpose for which the grant was intended” means that residual funds will be used to support research/scholarship, instruction, and/or service with the most general interpretation. It does not mean that the expenditure of funds will be used only for the specific purpose originally cited as a deliverable in the grant award.

(D) Procedures.

- (1) At the conclusion of an external grant or contract award from an agency, after all accounts have been reconciled, remaining funds will be transferred to an account in the office of the dean(s) of the college(s) and/or the head of the nonacademic department/division that originally submitted the funding proposal.
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- (5) Use of residual funds by the college(s) and/or department/division is discretionary to the dean (or nonacademic department/unit head), but will normally support research, scholarship, education/training, and/or service. Deans (or nonacademic department/unit heads) are encouraged to seek the advice of those individuals whose grant funds have contributed to the sponsored program/grant that generated the residual funds. Any dispute as to the appropriate use of such funds shall be decided by the associate vice president for research. Funds shall be held in a restricted account.

AGENDA ITEM: C.2.a.3.

AGENDA TOPIC: Resolution to Modify Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04)

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Michael Hripko, Associate Vice President for Research

BACKGROUND: Youngstown State University is responsible for assuring that funds received from externally-sponsored grants or contracts are used for the general purposes for which the grant or contract is intended. This policy outlines the policies, parameters and procedures the University uses to distribute any unused grant or contract funds.

SUMMARY AND ANALYSIS: This policy has been reviewed and minimal changes were made to align the policy with the new office responsible for grants, to align with the new numbering system of University policies, and to indicate the next review.

RESOLUTION:

**RESOLUTION TO MODIFY DISPOSITION OF RESIDUAL FUNDS FROM
EXTERNAL GRANTS AND CONTRACTS POLICY, 3356-10-13.3
(PREVIOUS POLICY NUMBER 1013.04)**

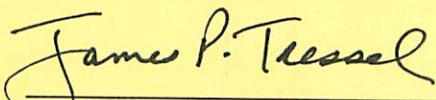
WHEREAS, the Institutional Policies are being reviewed and reconceptualized on an ongoing basis; and

WHEREAS, this process can result in the modification of existing policies, the creation of new policies, or the deletion of policies no longer needed; and

WHEREAS, action is required by the Board of Trustees prior to replacing and/or implementing modified or newly created policies, or to rescind existing policies;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University does hereby approve the modification of Disposition of Residual Funds from External Grants and Contracts Policy, 3356-10-13.3 (Previous Policy Number 1013.04) of the *University Guidebook*, shown as Exhibit __ attached hereto. A copy of the policy indicating changes to be made is also attached.

RECOMMEND APPROVAL:



James P. Tressel, President

**Board of Trustees Meeting
September 24, 2015
YR 2016-**

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office:	School of Graduate Studies and Research <u>Office of Research</u>
Responsible Officer:	Provost and Vice President for Academic Affairs
Revision History:	April 2006; June 2010; <u>September 2015</u>
Board Committee:	Academic Affairs <u>Quality and Student Success</u>
EFFECTIVE DATE:	June 11, 2019 <u>September 24, 2014</u>
Next Review:	2015 <u>20</u>

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability ~~of the university~~ to reward faculty and staff for seeking external ~~resources-funds is limited~~, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
- (C) Definitions.
- (1) “Agency” is any external organization, whether governmental or private, that awards a grant/contract or other sponsored program to the university. It does not include legislated funds for which no competitive application was made by the university.
 - (2) “College(s) and/or other units/divisions” include those academic colleges or other major departments/units (not in an academic college and usually supervised at an executive director or higher

level) that prepared the original application for external funding to the funding agency.

- (3) “General purpose for which the grant was intended” means that residual funds will be used to support research/scholarship, instruction, and/or service with the most general interpretation. It does not mean that the expenditure of funds will be used only for the specific purpose originally cited as a deliverable in the grant award.

(D) Procedures.

- (1) At the conclusion of an external grant or contract award from an agency, after all accounts have been reconciled, remaining funds will be transferred to an account in the office of the dean(s) of the college(s) and/or the head of the nonacademic department/division that originally submitted the funding proposal.
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| ~~and research~~, when informed by the office of grants accounting that residual funds are available for distribution.

- (5) Use of residual funds by the college(s) and/or department/division is discretionary to the dean (or nonacademic department/unit head), but will normally support research, scholarship, education/training, and/or service. Deans (or nonacademic department/unit heads) are encouraged to seek the advice of those individuals whose grant funds have contributed to the sponsored program/grant that generated the residual funds. Any dispute as to the appropriate use of such funds shall be decided by the associate vice president for research. Funds shall be held in a restricted account.

3356-10-13.3 Disposition of residual funds from external grants and contracts.

(Former Policy No. 1013.04)

Responsible Division/Office: Office of Research
Responsible Officer: Provost and Vice President for Academic Affairs
Revision History: April 2006; June 2010; September 2015
Board Committee: Academic Quality and Student Success
EFFECTIVE DATE: September 24, 2014
Next Review: 2020

- (A) Policy statement. Residual funds from external grants and contracts will be deposited in an account of the office of the dean(s) of the college(s) or head of unit/division from which the original proposal emanated, provided that the policies of the external agency permit such a disposition of unused funds.
- (B) Purpose. The intent of this policy is to ensure that all research grant/contract and other sponsored program funds received by the Youngstown state university (“university”) are delegated to the general purpose for which the grant/contract was intended. Furthermore, because the university has limited ability to reward faculty and staff for seeking external funds, use of such residual funds to support research or other scholarly and service activities intended by the external agency and sought by faculty/staff will provide an additional discretionary resource to the colleges and/or other units/divisions as an incentive to seek additional external resources.
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AGENDA ITEM: C.2.a.4.

AGENDA TOPIC: Resolution to Approve Master of Accountancy (MAcc) Program

STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, Dr. Betty Jo Licata, Dean of the Williamson College of Business Administration, Dr. Raymond Shaffer, Laricca School of Accounting and Finance, and Dr. Salvatore Sanders, Dean of the College of Graduate Studies

BACKGROUND: Over the last decade, accounting and finance students in our region have become attracted to and are demanding graduate programs that focus on increasingly sophisticated aspects of accounting and/or finance beyond those offered in the MBA degree. The ability to attract and retain such students in the MBA program is becoming more difficult because students desire curricula that emphasize tax, public accounting, corporate accounting, and financial planning. After administering surveys and holding follow-up interview sessions with students, we recognize the need to supply graduate students with a curriculum that expands their accounting and finance knowledge while allowing them to meet the minimum qualifications to sit for professional exams.

SUMMARY AND ANALYSIS: Studies conducted by the Laricca School of Accounting and Finance determine there is evidence of need for this program, including the opportunity for employment of graduates. Based upon these studies and other information in the proposal, it is prudent for Youngstown State University to apply to the Ohio Department of Higher Education to offer a Master of Accountancy (MAcc) Program.

RESOLUTION:

**RESOLUTION TO APPROVE
MASTER OF ACCOUNTANCY (MAcc) PROGRAM**

WHEREAS, a Master of Accountancy (MAcc) degree program offers a curriculum that focuses on developing higher-level knowledge, skills, and abilities needed by accountants and financial managers for long-term career success with characteristics that distinguish it from the more broadly-focused MBA program currently offered at YSU; and

WHEREAS, the proposed graduate program will take advantage of the synergetic relationships within the Laricca School of Accounting and Finance, requiring both accounting and finance coursework; and

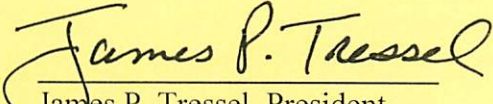
WHEREAS, the proposed graduate program will be an excellent foundation for students who aspire to sit for the Uniform Certified Public Accountant (CPA) Examination and who need additional coursework to satisfy the minimum 150-hour requirement; and

WHEREAS, Youngstown State University has faculty members with the requisite credentials to offer this degree; and

WHEREAS, the proposed Master of Accountancy (MAcc) program aligns with the initiatives of the Youngstown State University 2020 Strategic Plan, fitting with the vision to “strive to integrate curricular and co-curricular activities; to offer outstanding academic programs; to foster intellectual inquiry, exploration, and discovery; to transcend traditional boundaries; to apply perfect knowledge; to encourage creativity; and to provide effective tools, technologies, and facilities for learning”;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of Youngstown State University approves the offering of the Master of Accountancy (MAcc) degree subsequent to the approval of said degree by the Ohio Department of Higher Education.

RECOMMEND APPROVAL:


James P. Tressel, President

Board of Trustees Meeting
September 24, 2015
YR 2016-

**Lariccia School of Accounting and Finance (LSAF)
Williamson College of Business Administration (WCBA)
and
College of Graduate Studies
Youngstown State University**

**MASTER OF ACCOUNTANCY (MAcc)
Full Proposal (FP)**

Prepared by Members of the WCBA MAcc Program Committee

Marsha Huber
Kathy Mumaw
Karin Petruska
Jeremy T. Schwartz
Raymond J. Shaffer
David E. Stout

August 24, 2015

YOUNGSTOWN STATE UNIVERSITY



*Williamson
College of
Business
Administration*

EXECUTIVE SUMMARY

Proposed program: Master of Accountancy (MAcc) degree

Youngstown State University is proposing a 30 semester hour program, primarily to serve YSU accounting students, so that they may meet the requirement to sit for the Certified Public Accountant (CPA) exam in the states of Ohio and Pennsylvania, while earning an advanced degree. Both states require a minimum of 150 semester hours to take the CPA exam.

Completion Time: Twelve to eighteen months if attending full time.

Target market: YSU accounting majors and graduates of smaller, regional colleges and universities that do not offer a similar degree (e.g., Mount Union University, Thiel College, Westminster College, Grove City College, Slippery Rock University, etc.).

Projected Enrollment: Twelve to fifteen new students (8 FTE) for the first year, with the goal of having 25-35 students pursuing the degree at any given time. This is a conservative estimate.

Program Requirements: The program consists of 30 hours: 24 hours in accounting and finance, three in management skills, and three hours of elective coursework. Twelve hours of coursework will be shared with the MBA Program. Only four new courses, or 12 semester hours, will need to be developed and staffed.

Launch Date: Fall 2016.

Summary: This program meets the needs of individuals desiring to enhance their professional preparation the demands of employers in the region, state and country. The proposed MAcc program has received positive support from Williamson College of Business Administration Graduate Studies Committee and the YSU Graduate Council. The MAcc Program Development Plan (PDP) has been reviewed by Chancellor's Council on Graduate Studies (CCGS) Member Institutions.

OVERVIEW

This proposal addresses the requirements of the Ohio Board of Regents' *Guidelines and Procedures for Review and Approval of Graduate Degree Programs*, in the following order:

1. Designation of the new degree program, including rationale
2. Description of the proposed curriculum
3. Administrative arrangements for the proposed degree program
4. Evidence of need for the proposed degree program
5. Prospective enrollment
6. Special efforts to enroll and retain underrepresented groups
7. Availability and adequacy of the faculty and facilities for the proposed degree program
8. Need and plans for additional facilities and staff
9. Projected additional costs associated with the program, evidence of institutional commitment, and capacity

This document (hereafter referred to as the Full Proposal, or FP) reflects changes made to the Program Development Plan (PDP) based on feedback from the PDP received by representatives of the following institutions:

- University of Akron
- Miami University
- Wright State University
- University of Dayton
- University of Cincinnati

A summary of changes made to the PDP based on this feedback is provided in **Appendix A**. We thank these institutions for their careful reading of our proposal and for their comments and recommendations. The feedback we received resulted in an improved final proposal (FP) as well as improvements to the proposed program itself.

1. Designation of the new degree program, rationale for the designation, definition of the focus of the program, and brief description of its multidisciplinary purpose and significance.

The Lariccia School of Accounting and Finance (LSAF) and the College of Graduate Studies at Youngstown State University propose the establishment of a new graduate degree program: the **Master of Accountancy (MAcc)**. This program will be offered within the Williamson College of Business Administration (WCBA), which is accredited by AACSB International—The Association to Advance Collegiate Schools of Business, the longest serving global accrediting body for business schools.

Rationale

Graduate education is increasingly becoming a career pathway in the accounting and finance arena for:

- 1) Students who aspire to sit for the *Uniform Certified Public Accountant (CPA) Examination* and who need additional coursework to satisfy the minimum 150-hour certification requirement (as is the case in the State of Ohio—see below);
- 2) Students seeking coursework to prepare for other professional certifications such as the CMA (Certified Management Accountant), which is administered by the IMA (Institute of Management Accountants); and
- 3) Students who have an undergraduate degree outside of accounting and who want to advance their careers by obtaining an advanced degree in accounting.

The proposed MAcc program at Youngstown State University will help fulfill these educational needs.

Over the last decade, accounting and finance students in our region have become attracted to, and are demanding, graduate programs focused on accounting and/or finance specializations beyond what can be obtained in the YSU MBA degree program. Our accounting majors (and to a lesser extent minors) desire a more specialized graduate-degree program in accounting. After administering surveys and holding follow-up interview sessions with YSU accounting majors over a two-semester period, we recognize the need to provide these students with a graduate curriculum that expands their accounting and finance knowledge while allowing them to meet the minimum qualifications to sit for professional exams and better prepare for long-term career success.

Since 2000, the State of Ohio has required that applicants successfully complete a minimum of 150 hours of university credit before sitting for the Uniform CPA exam. More recently Pennsylvania adopted the same 150-semester-hour requirement, which creates a new market for the MAcc program being proposed by YSU. Most students with an undergraduate degree in accounting (both from YSU and from other institutions in the region, including those in western PA) do not meet this credit-hour requirement and, as such, must later take additional courses. Specialized skills and knowledge development through the MAcc Program will provide the

appropriate additional hours of coursework needed for both near-term (CPA certification) and longer-term career success.

The proposed MAcc program aligns with initiatives specified in the YSU 2020 Strategic Plan (<http://web.ysu.edu/2020>). Further, the proposed program fits with the institutional vision to “*strive to integrate curricular and co-curricular activities; to offer outstanding academic programs; to foster intellectual inquiry, exploration, and discovery; to transcend traditional boundaries; to apply perfect knowledge; to encourage creativity; and to provide effective tools, technologies, and facilities for learning.*”

In addition, the proposed MAcc program aligns closely with the mission statement of the Williamson College of Business Administration (WCBA) (www.ysu.edu/wcba) by emphasizing “*a student-centered teaching/learning process that focuses on the application of theory to practice that supports the intellectual and professional development of our students.*”

Finally, the proposed MAcc program also aligns with the LSAF mission (**Appendix B**) by focusing on “*developing students to be highly qualified, passionate individuals who make a positive and innovative impact on their organizations and society.*”

Focus of the Program

The proposed MAcc degree program offers a curriculum that focuses on knowledge acquisition to support passing of professional certification exams (e.g., CPA or CMA) as well as on developing broad business competencies needed by accountants and financial managers for long-term career success. The targeted population for this program consists of students—from both YSU and the surrounding region (in particular western Pennsylvania)—who recently completed an undergraduate degree program in accounting. These characteristics of the program distinguish it from the more broadly-focused MBA program currently offered by YSU and other institutions in the region.

Multidisciplinary Considerations

The proposed MAcc degree program will take advantage of the synergetic relationships within the LSAF, requiring both accounting and finance coursework, including a *Leadership in Professional Organizations* course, a course on *Data Analytics & Data Management*, a course on *Governmental/Non-Profit Accounting*, a course on *Financial Accounting Regulation*, upper-level courses in tax, financial management, and financial analysis, and a *Capstone Experience*. In addition, all students in the program will take a course on *Business Process Integration* and a *Business Communications* course—both of which are currently being offered. Such exposure will serve to strengthen a MAcc graduate’s success through development of professional skills and an enhanced understanding of business processes. In short, the proposed MAcc program at YSU will focus on advanced knowledge of tax, finance, and accounting, as well as broad management skills, including leadership, ethics, communication, and knowledge of business

processes. As such, the program is consistent with the broad educational framework for accounting majors proposed recently by Lawson et al. (2014).¹

2. Description of the proposed curriculum.

The Master of Accountancy (MAcc) degree is designed to promote advanced professional competencies and to enhance opportunities for career success. Heavy emphasis in the new program will be placed on the application of theory to actual practice so that graduates will immediately be able to add value to business organizations. Graduates will meet Ohio and Pennsylvania State Board of Accountancy requirements to sit for the *Uniform CPA Examination*. In addition, the program will prepare graduates to sit for other professional exams such as the CMA (Certified Management Accountant) exam. **Appendix C** presents the specific learning objectives associated with the proposed MAcc program.

The proposed 30-hour MAcc program can be completed by students in 12-15 months.² Of the 30 required hours, 18 are in accounting, 6 hours are in finance, 3 hours are in management skills, and 3 hours of an accounting elective. (See **Appendix D, Panels A and B**.) Students admitted to the program must have a minimum overall/accounting GPA of 3.0 and have completed the following prerequisite coursework with a grade of “C” or better: Intermediate Accounting I & II, Federal Taxation, Cost Accounting, Accounting Information Systems (AIS), Advanced Accounting, and Auditing.

The program will require the development of four new accounting courses (12 sh., see **Appendix D, Panel C**). The remaining 18 semester hours consists of courses currently being offered by the WCBA: 12 hours represent existing courses from the YSU MBA program; six hours (two three-credit courses) will be existing 5000-level “swing” courses (i.e., graduate and undergraduate credit) offered currently by the accounting department. Students in the initial offering of the program will be limited to a single (three-credit-hour) elective course (from a set of four courses currently being offered by the WCBA—see **Appendix D, Panel B**). Sample course offerings, by semester (including the summer), are presented in **Appendix D, Panel D**.

Students in the YSU MAcc program have an opportunity to complete (as a three-credit-hour elective course) a supervised graduate internship. This option allows students who otherwise had no internship experience to gain real-world experience and exposure to alternative career opportunities. This course option is also consistent with the WCBA goal of regional engagement. Because of this internship option, and the applied orientation of the program, we anticipate that

¹ Lawson, R. A., E. J. Blocher, P. C. Brewer, G. Cokins, J. E. Sorensen, D. E. Stout, G. L. Sundem, S. K. Wolcott, and M. J. F. Wouters. 2014. Focusing accounting curricula on students’ long-run careers: Recommendations for an integrated competency-based framework for accounting education. *Issues in Accounting Education*, 29 (2): 295-317.

² **Note:** 30 credits is currently the minimum credit-hour requirement for graduate programs in business (including accounting) accredited by AACSB International. Further, to maintain accreditation, a majority of courses in a masters-level program must be in courses reserved for graduate students. Currently, AACSB guidelines stipulate that no more than nine (of the minimum 30) credit hours for an accredited master’s program can be in so-called “swing” courses (i.e., courses containing a mix of graduate and undergraduate students). Finally, we note that both regionally and nationally a typical MAcc degree program (for students with an appropriate accounting background) requires completion of 30 credits.

graduates from the YSU MAcc program will be better prepared to compete nationally with graduates of other institutions.

At the end of the YSU MAcc program, students will complete a four-credit-hour *Capstone Experience*. This course serves a three-fold purpose: (1) it provides a comprehensive review of CPA-exam-related material; (2) it allows for a small-group culminating research project; and (3) it provides a vehicle for systematic outcomes assessment/program review.

3. Administrative arrangements for the proposed degree program: Department and school or college involved.

The proposed MAcc program will be administered by the Lariccia School of Accounting & Finance (LSAF) within the WCBA. The program will require the designation of a Master of Accountancy (MAcc) Program Director (MPD). The MPD is essential for the success of the program, and would be a faculty member with alternative assignment time to perform the specified duties of the MPD.

The MPD will be responsible for recruiting students (including those from area institutions), planning events, and developing relationships with employers offering full-time employment opportunities, and administering the program (e.g., overseeing assurance of learning and other AACSB-related imperatives). Program decisions will be made by a MAcc Graduate Program Committee composed of designated faculty from the LSAF who teach and advise in the program. The MPD will report to the Director of the LSAF. The MPD will serve as chair of the MAcc Graduate Program Committee. Input to this Committee will be received from the Director of the LSAF.

4. Evidence of need for the new degree program, including the opportunities for employment of graduates. This section also addresses other similar programs in the state addressing this need and the potential duplication of programs in the state and region.

The initial need for a MAcc program was identified by requests from prior and current YSU accounting students and members of the professional community (including members of the LSAF Advisory Council). Currently, YSU accounting students are underserved in two basic areas of need:

1. Acquisition of additional technical and professional skills through graduate accounting offerings.
2. Acquisition of accounting-specific education hours needed to sit for the Uniform CPA Exam (and to a lesser extent, the CMA exam).

The need for the MAcc program was documented initially by responses to two surveys conducted by the LSAF committee charged with exploring the MAcc program. One survey solicited responses from members of the WCBA Accounting Advisory Council (Fall 2013), an advisory committee that consists primarily of executives from local and regional businesses and CPA firms—the organizations that will benefit most immediately and directly from the new program. A second survey (April 2014) was directed at current YSU accounting students and recent YSU accounting alumni. Results of these initial surveys revealed several key findings:

1. Students will benefit from a program that allows them to gain graduate-level accounting skills AND complete professional exam-hour requirements CONCURRENTLY. Many of our YSU undergraduate accounting majors enroll in the YSU MBA or non-discipline-related classes to fulfill CPA exam requirements, which is a sub-optimal approach for these students.
2. Most students believe that the proposed YSU MAcc program will better prepare them to pass the CPA exam.
3. Many students believe that the proposed YSU MAcc program will enhance career success.
4. YSU students employed in the local communities prefer to attend YSU rather than traveling to another institution. Paramount importance is placed on the value of their time.
5. Given a choice between another regionally available MAcc program and a MAcc program offered at YSU, the majority of survey respondents would choose the YSU program.

A follow-up survey administered to YSU undergraduate accounting students in January 2015 revealed that 98 of the 134 respondents (i.e., approximately 73% of student respondents) are interested in pursuing a MAcc degree with 75 of the 98 respondents (nearly 78%) interested in taking a YSU program, if given the option. The MAcc 4+1 degree is a popular option with 78 students (i.e., approximately 80% = 78/98) expressing interest in this form of program. This more recent survey indicates that the majority of students desire a full-time program (55% full-time vs. 30% part-time), with daytime classes as their first choice (51% daytime vs. 27% evenings). Students ranked their educational priorities, in decreasing order of importance, as: passing the CPA exam; gaining certifications (e.g. SAP, non-profit); and, developing their oral communications and personal-selling skills.

The YSU MAcc program will address the above-referenced needs by preparing graduates to add immediate value to their enterprises. That is, the proposed curriculum is designed to enable graduates to APPLY higher-order accounting and finance skills, as well as other professional skills needed for career success. The development of professional and personal skills will be an integral part of all classes in the program. Examples of these skills include: improved communication skills, leadership, marketing of professional services, and technology-related skills.

A MAcc program at Youngstown State University offers the following advantages over other state programs:

1. Better management of students' time. No significant travel time required translates to more time available for learning.
2. Development of a higher qualified talent pool from which local and/or regional employers can draw. Some YSU students currently opt to not acquire any further education if they must sacrifice time from work or family.
3. Alignment with regional employers. As noted above, the YSU MAcc program is being designed specifically to meet the needs identified by local and regional employers.
4. Inclusion of a graduate internship option, which will provide students the opportunity to transition from the program directly to local/regional employment.

5. Cost vs. benefits. Cost comparisons support the likelihood that this program would be a low-tuition cost program. Additional savings would be gained by the students from the reduced or eliminated travel time and work absences as compared to students traveling out of the area to complete a graduate degree.
6. Ancillary economic benefits. These benefits ensue from local businesses retaining qualified personnel capable of immediately adding value to organizations.
7. Financially viable option. As indicated by budgeted financial data reported in Appendix F, the amount of incremental costs associated with the program is expected to be relatively small; many of the program-related costs are capacity-related costs that are already being incurred. This cost structure minimizes the financial exposure of YSU.
8. Opportunities for western Pennsylvania students to attend an AACSB-accredited program to receive a MAcc and meet the 150-semester-hour requirement for the CPA exam.

In short, the proposed YSU MAcc program focuses on meeting the unique needs of our accounting majors and those from western Pennsylvania, as well as the recruiting/staffing needs of regional employers. As such, the program does not envision having much of an impact—if an impact at all—on enrollment in other state-based institutions in Ohio offering a graduate degree program in accounting.

Upon approval of the proposed MAcc program, the program director may consult with other institutions in the state to explore mutually beneficial opportunities for collaboration. For example, the University of Cincinnati has an online Master of Taxation program, while the University of Akron has a Master of Taxation degree program and there may be future opportunities for collaboration between programs.

5. Prospective enrollment

Spring 2015 enrollment in the LSAF consisted of 293 accounting majors. The LSAF has averaged 74 degrees granted in accounting each year over the past five years. We believe this represents a sufficient pool of students to draw from, along with students from smaller regional colleges and universities, as referenced below.

Therefore, the targeted student population for the program consists of the following:

- YSU undergraduate accounting majors (and minors) who desire to continue with graduate-level studies (e.g., those wishing to earn 150 credit hours as a prerequisite to taking the *Uniform CPA Exam*, or those wishing to take the CMA [*Certified Management Accountant*] Exam).
- Undergraduate accounting students from area higher educational institutions that currently do not offer a graduate accounting program (e.g., Geneva College, Thiel College, Grove City College, Westminster College, Gannon University, Slippery Rock

University, and the University of Mount Union, among others).³ Students from many of these contiguous regions can take advantage of the Affordable Tuition Advantage Area.⁴

- Individuals currently employed in accounting who need to acquire additional credit hours to sit for the CPA exam.
- More experienced/mature students in the Mahoning Valley desiring to make a career change or to avail themselves of expanded opportunities in the field of accounting. These would include individuals interested in an accounting-related degree and those interested in securing one or more professional certifications (e.g., CPA or CMA, as noted above). (Many, if not most, of these students would hold undergraduate degrees in areas other than accounting. As such, these individuals would have to first fulfill background coursework as described earlier in this proposal.)

Based on the data obtained from the surveys we administered recently to both current accounting majors at YSU and recent YSU accounting graduates, our expectation is to initially enroll approximately 12 new headcount students (approximately 8 FTE basis; see budgetary forecast—Appendix F) in the new MAcc program, with the eventual goal of having approximately 25–35 (headcount) students pursuing the degree at any given time. We note that this estimate is very conservative; the expectation is that actual FTE for the initial program will exceed 8. The conservative estimate reinforces the point made above that the financial risk exposure of YSU is rather small.

Although it is difficult to determine exact applicant backgrounds, we anticipate that the majority of students entering the YSU program will be recent accounting graduates from YSU and area institutions, particularly students interested in earning the requisite 150 hours that qualify them to sit for the CPA exam. These students will find that the MAcc coursework will not only help them fulfill the 150-hour exam requirement, but will also help them to prepare to successfully complete the examination. It is our expectation that these students will enroll full-time and, as such, would be able to complete the program in 12-15 months.

It is anticipated that a portion of the students in the YSU MAcc program will be young accounting professionals, working full or part time, who will enroll in the program on a part-time basis. Such students should be able to complete the program in 2–3 years. Our intention, however, is to recruit as many full-time students as possible.

As mentioned above, another coterie of students is expected to be from professionals in other fields who want to retool into a job environment with higher demand. We anticipate that, at least initially, this latter group of students will represent the smallest of the targeted groups.

³ Other colleges and universities that do not have a graduate accounting program include Baldwin Wallace University, Carlow University, Waynesburg University, Penn State Beaver, Penn State Behrend, Penn State Greater Allegheny, Edinboro University, Tiffin University, Lake Erie College, Mercyhurst University, Walsh University, and Point Park University.

⁴ The YSU Western Pennsylvania Advantage Service Area is defined as including the counties of Allegheny, Beaver, Butler, Crawford, Erie, Mercer, Venango, Lawrence, Washington and Westmoreland. The YSU Regional Service Area, for non-resident tuition surcharge purposes, is defined as including the counties of Armstrong, Chautauqua, Clarion, Fayette, Forest, Greene, Indiana, Jefferson, New York and Warren (in PA); and Brooke, Hancock, and Marshall (in WV).

We believe these projections are realistic. Most MAcc programs, including the proposed YSU program, are not designed to be large programs or to grow exponentially; many reputable MAcc programs across the country admit between 15-30 students per year. As noted above, the YSU MAcc program is designed to primarily serve the needs of YSU accounting students and also students from western Pennsylvania and other smaller regional schools that do not offer a MAcc degree, and to do so within the constraints of limited resources.

6. Special efforts to enroll and retain underrepresented groups in the given discipline.

For the MAcc program to provide students with a rich educational experience, it will be necessary for us to attract and enroll underrepresented minority students in the program. Lack of sufficient diversity in professional accounting is a nation-wide challenge that has existed for many years in the U.S. Creative solutions to this problem might include the following initiatives:

- work with the Ohio Society of Certified Public Accountants to implement “best practices” as identified elsewhere in the state
- earmark scholarship funds for qualified minority students
- partner with selected national organizations (e.g., National Association of Black Accountants, <http://www.nabainc.org/>) to develop effective recruitment and retention policies
- institute a YSU student-advisory group that would work with faculty to develop effective minority recruitment, advisement, and retention strategies
- recruit to the program qualified minority/underrepresented students using graduate assistantships (GA), if available.

7. Availability and adequacy of the faculty and facilities for the proposed degree program

This new MAcc degree will rely primarily on the strengths of the faculty in the LSAF and, to a lesser degree, other faculty from departments in the WCBA. Schedule and course offerings are predicated on the LSAF maintaining a minimum of nine full-time accounting faculty and four full-time finance faculty. Should either of these numbers fall below these minimum levels, it will be necessary to hire replacement faculty. A list of LSAF faculty who are eligible to teach in the proposed program can be found in **Appendix E**.

As an AACSB-accredited business school, there is an ongoing commitment to meeting all accreditation standards, including those related to faculty sufficiency and faculty qualifications. In the present case, we are confident that there are sufficient faculty resources over the next two years to ensure a successful start for the YSU MAcc program. As enrollment in the MAcc program continues to grow, sufficient faculty resources will be made available to support this programmatic growth. As indicated, a faculty member will receive reassignment time to serve as the MAcc Program Director, with responsibilities for student recruitment, program management, and relationship-building within the business community.

As noted in Appendix D, Panel C, the YSU 30-hour MAcc program can be broken down as follows: total semester hours of existing courses (accounting plus MBA courses) = 18 hours;

newly developed courses = 12 hours (four courses). Most of the knowledge-based resources to support the program will come from full-time LSAF faculty members who hold a breadth of credentials ranging from the doctoral degree to relevant professional certifications or both (see Appendix E). Adjunct faculty will be hired to teach undergraduate classes as needed.

The WCBA offers students and faculty a state-of-the-art learning environment including a world-class building that opened in 2010. Team rooms, break-out rooms, and four computer labs are available for instructional purposes. An auditorium, atrium, and conference center provide space for invited guest presentations as well as networking opportunities for students in the proposed program.

8. Need for additional facilities and staff and the plans to meet this need

As implied by the above discussion, there is currently no need for new facilities or computer hardware.

The proposed MAcc program will require a MAcc Program Director (MPD) who will report to the Director of the LSAF. As discussed above, the MPD will recruit students, oversee admissions, network with employers and other academic institutions throughout the region, supervise the development of the program, and be responsible for AACSB-accreditation-related imperatives, including an Assurance of Learning (AOL) plan.

As indicated in **Appendix E**, the LSAF currently has a vacant faculty position in accounting and a search is underway to fill this position. The MAcc program proposal—beyond the possible new faculty line envisioned in year 3 (as indicated in the proposed budget, **Appendix F**)—assumes a replacement line for the currently vacant faculty position in accounting and future vacancies in accounting or finance due to retirement or resignation. If enrollment figures are met or exceeded during the first two years, a new faculty line will be requested for the third year of the program.

9. Projected additional costs associated with the program and evidence of institutional commitment and capacity to meet these costs

YSU has a commitment to excellence in business, as evidenced by the recent investment in the new WCBA building and the redesigned MBA program. The next step in continued excellence is the offering of a new MAcc program to address demands of the marketplace and desires of current YSU students and recent graduates. Long-term, the WCBA plans to pursue separate AACSB accounting accreditation above and beyond the current business school accreditation. This proposed program has the support of the WCBA Graduate Studies Committee and WCBA dean, as well as the support of the College of Graduate Studies at YSU.

Appendix F presents a Fiscal Statement (budget of expected revenues and expenditures) for the proposed program. As noted above, the program requires the addition of four new courses. The other courses are already offered at YSU. Needed resource projections (reflected in Appendix F) include:

- Staffing cost for four additional classes

- The designation of the MAcc program director (faculty member with alternative assignment time)
- One graduate assistantship designated for a minority student
- Promotional and advertising expenses (promotional materials, on-site campus visits, social media/online advertising, etc.)
- Funding for Speakers and for Professional Development Events
- An additional faculty line if and when projected enrollment reaches approximately 15 FTE students (e.g., in year 3)

Budgeted expenditures for year one are estimated as \$72,100, with an overall surplus of projected revenues over projected expenditures of \$50,100.

Appendix A

Summary of Changes to Program Proposal Based on Feedback Received on the Program Development Plan (PDP)

1. Available Options (Tracks) in the Program Removed

The initial proposal included two tracks (one in accounting, another in financial planning). The final proposal excludes tracks: all students in the program will be taking an identical set of courses (except for a single elective course).

2. Nature of the “Experiential Component” of the Program

Originally, several options were available to students to satisfy this requirement. The final proposal includes a single option: a four-credit “Capstone Experience” course.

3. Resource Sufficiency

As stated in this proposal, the LSAF is currently in compliance with AACSB faculty resource requirements. In addition, and as noted in the body of this proposal, the university is fully committed to allocating sufficient resources in the future to maintain this accreditation. Appendix E notes, and the accompanying explanation in the text confirms, that a search is currently under way to fill an existing vacant line in accounting. Given the relatively small demands of the MAcc program on faculty resources in accounting, filling the line will help ensure continued compliance with AACSB standards. As noted in the budget presented as Appendix F, increased expenditures are largely variable costs, that is, a function of enrollment. By minimizing the amount of incremental fixed costs we are able to reduce the risk exposure to the university in conjunction with the new program.

4. Collaborative Efforts

As indicated in Section 4 (p. 8) of this proposal, we received recommendations for and we fully support the notion of mutually beneficial collaborations with other institutions, for example, those that might arise in conjunction with the University of Cincinnati and the University of Akron. We look forward to exploring opportunities for collaboration with other Ohio institutions.

5. Aligning MAcc Program Learning Objectives to the Uniform CPA Exam/CMA Exam

The proposed curriculum, as reflected in the Full Proposal, was revised to better align with topical coverage in these certification exams. For example, in terms of the CPA exam, courses that provide coverage of governmental/non-profit accounting and business taxation are now required components in the program. In addition, an advanced course in financial analysis is a required course in the program, which will be helpful for both the CPA exam and the CMA

exam. Finally, a separate course “Financial Accounting Regulation” is required in the program; this course benefits students taking either the CPA exam or the CMA exam.

6. Coverage of “Broad Business Competencies”

The learning objectives associated with “broad business competencies” are covered in the following courses: Business Process Integration (BPI); Effective Business Communications; and, Leadership & Professional Organizations.

Appendix B

Lariccia School of Accounting & Finance (LSAF) Mission Statement, Vision, and Values

Mission

Develop students who are highly qualified, passionate individuals and who are able to make a positive and innovative impact on their organizations and society

Vision

The LSAF aspires to:

- Be known for exceptional teaching and student engagement within a dynamic academic community;
- Be recognized for its leadership, positive interactions, and collaborations with the surrounding business community;
- Be recognized for its high-quality intellectual contributions, and
- Be recognized as the program of choice for accounting and finance students.

Values

The LSAF values:

- A learning environment that engenders meaningful interaction with the business community and provides a nurturing environment for student and faculty growth and development;
- Teaching as our primary focus;
- Scholarship with an emphasis on educational and applied research;
- Discovery scholarship that impacts our learning environment;
- Service contributions that have synergistic effects with teaching and research;
- Faculty and student interactions, both classroom related and extra-curricular, with members of professional practice and society; and
- Curricula that integrate theory and practice into the classroom in innovative ways.

Appendix C

Learning Objectives for the YSU MAcc Program

Graduates of our program will:

1. Acquire advanced knowledge of accounting and finance, which prepares graduates to sit for the CPA (Certified Public Accountant) exam and/or CMA (Certified Management Accountant) exam
2. Demonstrate broad management competencies (e.g., leadership, business processes, and marketing of professional services).
3. Recognize and address ethical and social responsibility issues to be considered in a business context.
4. Communicate clearly, logically, and persuasively in both oral and written formats.
5. Identify and use accounting and tax resources to support decision making.

Appendix D

MAcc Program Framework

Panel A—Course Requirements: The course curriculum includes **30 semester hours (sh.)**, as outlined below.

Accounting Courses (18 sh.)	
ACCT 5814	Federal Tax II (3 sh.)
ACCT 5820	Governmental and Non-Profit Accounting (3 sh.)
ACCT 6930	Financial Accounting Regulation (3 sh.)
ACCT 69XX	Leadership in Professional Organizations (2 sh.)
ACCT 69XX	Data Analytics & Data Management ⁽¹⁾ (3 sh.)
ACCT 69XX	Capstone Experience (4 sh.)
Shared MBA Courses (9 sh.)	
FIN 6902	Financial Accounting and Finance for Decision Making (1 sh.)
FIN 6923	Corporate Financial Management (2 sh.)
FIN 6953	Advanced Financial Analysis (3 sh.)
MGT 6945	Business Process Integration (BPI) ⁽²⁾ (2 sh.)
MBA 6931	Effective Business Communication (1 sh.)
Elective Course (3 sh.)	
Various	Elective course—see Panel B for available options

⁽¹⁾ As indicated in an AACSB International White Paper, “Accreditation Standard A7: Information Technology Skills and Knowledge for Accounting Graduates: An Interpretation” (September 2014), accredited accounting programs should “include learning experiences that develop skills and knowledge related to the integration of information technology in accounting and business. Included in these learning experiences is the development of skills and knowledge related to data creation, data sharing, data analytics, data mining, data reporting, and storage within and across organizations...” and that “Data analytics or business analytics along with appropriate IT skills and knowledge development should be a key component of accounting curricula.” Given these accreditation-related imperatives, we are including among the list of required courses in the MAcc program a new course that, for simplicity, we label “Data Analytics & Data Management.” As indicated in the above-referenced White Paper, the configuration and nature of this type of course is likely to change over time. In terms of faculty staffing for this course, we are currently evaluating several alternatives, to include team-teaching with someone from one of the Big-4 accounting firms, developing in-house expertise, having a member of our faculty develop the course in question, etc. This approach is consonant with the approach envisioned in the AACSB White Paper dealing with Accreditation Standard A7.

⁽²⁾ BPI Prerequisite = FIN 6902 (one credit—included above).

Panel B—Available Elective Courses*

Course Number	Title
ACCT 6910	Graduate Internship
ACCT 6915**	Estate Planning
ACCT 6950**	Fraud Examination
FIN 6945**	Business Valuation

*All listed courses are 3 sh. and are currently being offered.

**These classes are “swing classes,” that is, they include both graduate and undergraduate students. According to current AACSB Accounting Accreditation Standards, in a 30-credit-hour graduate program students can take a maximum of 3 such classes (i.e., 9 credit hours). Students taking these courses for graduate credit will have additional requirements and expectations beyond those associated with undergraduate students in these courses.

Panel C—Faculty Resource Implication:

Course Number	Title	Credit Hours
Existing Courses—Accounting (6 sh.)		
ACCT 5814	Federal Tax II	3
ACCT 5820	Governmental and Non-Profit Accounting	3
Existing Courses—YSU MBA Program (12 sh.)		
FIN 6902	Financial Accounting and Finance for Decision Making	1
FIN 6923	Corporate Financial Management	2
FIN 6953	Advanced Financial Analysis	3
MGT 6945	Business Process Integration (BPI) ⁽²⁾	2
MBA 6931	Effective Business Communication	1
XXXX	Elective Course (see Panel B)	3
Newly Developed Courses to Support MAcc Program (12 credits)		
ACCT 6930	Financial Accounting Regulation	3
ACCT 69XX	Leadership in Professional Organizations	2
ACCT 69XX	Data Analytics & Data Management ⁽¹⁾	3
ACCT 69XX	Capstone Experience	4
Total		30

Panel D—Sample Course Offerings

Fall (August–December)

ACCT 5814: Federal Tax II

ACCT 5820: Governmental and Non-Profit Accounting

FIN 6902: Financial Accounting and Finance for Decision Making

FIN 6923: Corporate Financial Management

Elective or Professional Career Skills Courses

Spring (January–May)

ACCT 5814: Federal Tax II

ACCT 5820: Governmental and Non-Profit Accounting

FIN 6953: Advanced Financial Analysis

MGT 6945: Business Process Integration

Elective or Professional Career Skills Courses

Summer (May–August)

ACCT 6930: Financial Accounting Regulation

ACCT 69XX: Data Analytics & Data Management

ACCT 69XX: Capstone Experience

Appendix E
MAcc LSAF Faculty and Professional Backgrounds

Name	Rank	Area/Field	Professional Certifications
Peter Woodlock, Ph.D.	Professor, Director of Lariccia School of Accounting and Finance	Accounting	CPA, CVA, ABV, CGMA
David Law, D.B.A. David E. Stout, Ph.D.	Professor Andrews Chair/Professor	Accounting Accounting	CPA (Inactive) -
Fran Wolf, Ph.D. Raymond Shaffer, D.B.A.	Professor Emeritus Professor	Finance Accounting	CPA (Inactive) CPA
Peter Chen, Ph.D. Marsha Huber, Ph.D.	Associate Professor Associate Professor	Finance Accounting	CFP® CPA, CGMA
Karin Petruska, Ph.D. Xiaolou Yang, Ph.D.	Associate Professor Associate Professor	Accounting Finance	CPA, CFE, CGMA -
Jill McCullough, D.M. Jeremy T. Schwartz, Ph.D.	Assistant Professor Assistant Professor	Finance Accounting	CFP® CPA
Paulina Kassawat, Ph.D.	Assistant Professor	Accounting	CPA
Vacant (search underway)	-	Accounting	-

Appendix F Fiscal Statement (Budget) for Proposed MAcc Program

Master of Accountancy

	Year 1	Year 2	Year 3	Year 4
	FY16	FY17	FY18	FY19
Projected Enrollment				
New head-count full time* (fall/spring avg. unduplicated)	10	10	12	12
New head-count part time (fall/spring avg. unduplicated)	2	6	6	4
Total full Time Equivalent (FTE) enrollment annualized	7.80	12.60	14.40	14.20
Projected Program Income				
Tuition (paid by student or sponsor)	108,200	178,300	207,900	209,100
Expected state subsidy	N/A	N/A	N/A	N/A
Externally funded stipends				
Other income (describe below) ¹	14,000	22,700	25,900	26,000
Total Projected Income	\$ 122,200	\$ 201,000	\$ 233,800	\$ 235,100
Program Expenses				
New Personnel				
New Faculty				
Full 1 beginning year 3	\$ -	\$ -	\$ 106,400	\$ 109,600
Part Time 30.00 hours per year (1-2) and 15 beyond year 3	\$ 37,500	\$ 37,500	\$ 18,700	\$ 18,700
Non-instruction (indicate role(s) in narrative section below)				
Full				
Part time				
New facilities/space renovation (if applicable, describe below)				
Tuition Scholarship Support (if applicable, describe below)				
Graduate Assistant stipend ²	7,900	7,900	7,900	7,900
University stipend support (if applicable, describe below) ²	6,700	6,700	6,700	6,700
Additional library resources (if applicable, describe below)				
Additional technology or equipment (if applicable, describe below)				
Other expenses (describe below) ³	7,500	7,500	10,000	12,500
(e.g. waived tuition and fees, travel, office supplies, accreditation costs)	12,500	12,500	10,000	10,000
Total Projected Additional Expense	\$ 72,100	\$ 72,100	\$ 159,700	\$ 165,400
Net Program Income or Expense	\$ 50,100	\$ 128,900	\$ 74,100	\$ 69,700
without SSI considered				

Assumptions:

2.0% Tuition Increase

Enrollment: 10 initially then up to 15 students each year with another 2-4 part time. Part time is calculated at per-hour rate

Part-time courses will be taught by PT faculty members each term 0% out of state students (all regional)

Fringes included for employees

SSI is not calculated or considered in fiscal statement due to potential decreasing allocation.

FTE is total SCH/30 annualized

*Fulltime is 9 or greater hours Graduate

¹ MBA/MAcc fee

² GA includes stipend and tuition Remission

³ Professional Activities and Advertising/Promotion

Note: All required funding will be reallocated from current sources within WCBA or Academic Affairs and will be reviewed each fiscal year based on enrollment and strategic goals.

Appendix G

Survey Response Data—Summary

We conducted three surveys—one from professionals and two from students--to gather input from stakeholders.

Survey #1 (professionals)

This survey was administered to professionals in the October, 2013. The participants include alumni (79%), potential employers (15%), and/or those who serve on the accounting advisory board (12%).

In ranking the “value” associated with various content areas, the top five areas are (in order of importance): financial statement analysis (86%), advanced corporate finance (67%), professionalism and ethics (66%), taxation of business (66%), and strategic cost management (65%).

In ranking the development of “soft” skills, the top five areas are: oral communications (92%), work ethic (92%), time management (89%), leadership (86%), and initiative (86%).

Professionals agreed that an internship (89%) is the most valuable learning experience with a consulting project ranking second (51%). Participants are interested in providing both jobs (42%) and internships (33%) for YSU MAcc students. In addition, they were willing to serve as guest lecturers in our classes (36%).

Survey #2 (students)

This is the first survey administered to students in the February, 2014. The participants include 95 students. Of those students, 63% are planning to get a graduate degree and 33% are undecided.

Of those students, a majority are planning on the MAcc (57%) and a lesser amount for the MBA (22%) and Taxation (5%).

As for determinants in choosing a program, *cost* was ranked first, followed by *location*.

The students differed in the skills they wanted versus desired skills based on responses from professionals. In decreasing order of perceived importance, student desired skills are as follows: developing technology skills (38%), oral communications (28%), leadership (26%), conflict resolution (25%), and service marketing (23%). The majority of students (88%) are interested in a CPA review as part of the program.

15 students stated they would definitely enroll in the program with another 59 students saying they would consider it.

Survey #3 (students)

This survey was administered January, 2015. The participants included 135 students. Of this group, 60% plan on getting a graduate degree and 31% are undecided.

Since the earlier survey, the number of students planning to get a MAcc (85%) and a Masters in Taxation (17%) have both increased. Of these students, 75 students say they plan to go to YSU for the MAcc, if offered.

Regarding soft skill development, students ranked the CPA exam as a priority (71%), with certificates (SAP) as second (42%), then oral communications (23%) and personal selling (23%). The ranking of these items are slightly different than the first survey with some emphasis changing from the prior year to include technology and personal selling.

AGENDA ITEM: C.2.b.1.

AGENDA TOPIC: Program Review

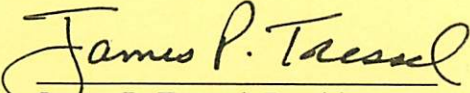
STAFF CONTACT(S): Dr. Martin A. Abraham, Provost and Vice President for Academic Affairs, and Dr. Kevin Ball, Associate Provost

BACKGROUND: A Program Review Committee was formed, and the first organizational meeting was on May 14, 2015. The committee was tasked with developing guidelines and a process by which the program review will be conducted, with the goal that the process be identified before or at the beginning of the fall 2015 semester. It is anticipated that the outcomes from the program review process will influence the fiscal 2017 budget planning.

SUMMARY AND ANALYSIS: An update of the work of the committee to date is attached.

RESOLUTION: N/A – DISCUSSION ITEM ONLY

REVIEWED AS TO FORM AND CONTENT:


James P. Tressel, President

YSU Undergraduate Program Review Guidelines

Program review is integral to effective planning at the department, college, and university levels. The major objective of program review is to allow individual academic programs to evaluate their effectiveness in meeting their goals and outcomes through a continuous improvement process. This process involves collecting and analyzing data, developing and implementing action plans for improvement if necessary, and reevaluating the progress of the program. Effective program review fosters a strong and positive sense of each unit's identity and contributions to the mission of Youngstown State University.

The expected outcomes of program review must be consistent with and responsive to the mission and strategic plan of the University as well as the expectations of the communities of interest served by the program. Communities of interest may include, but are not limited to, faculty, students, graduates, employers, community stakeholders, University administration, and advanced degree programs.

The purpose of the review process is to:

- Ensure that a program's goals and outcomes are consistent with the University's mission and strategic plan;
- Identify program strengths and areas in need of improvement;
- Identify challenges, opportunities, and potential areas for program change(s);
- Evaluate the use, allocation, need for, and availability of program resources.

Program review will follow a **five-year cycle** that includes an annual Progress Report. A program may elect to follow a shorter review cycle to meet accrediting or other reporting needs.

Program Review Process and Methodology

Program Goals and Outcomes

Program goals and outcomes related to student learning provide the basis for program planning, implementation, and evaluation. The goals and outcomes for student learning must be compatible with the mission and expectations of the University and the communities of interest. The goals and specific outcomes related to student learning are based upon the educational needs of the students, graduates, employers, and advanced degree programs.

Program goals and outcomes should be:

- Measurable
- Realistic and attainable
- Based upon the needs of communities of interest
- Aligned with the mission of the University
- Aligned with the accrediting body or professional organization

Note: The program may identify as many goals and outcomes as are relevant to its needs but is encouraged to prioritize for effectiveness.

Review of Goals and Outcomes

Program review is a cyclical process that includes: determining goals, defining outcomes, collecting and analyzing data, and reporting results. Following this analysis, the program will design an action plan that leads to program improvement. The program must regularly assess stated goals and outcomes through an annual review (Progress Report) to measure program improvement. Revisions to program goals and outcomes should reflect outcome data and/or newly identified program needs.

Strategic Plan

The program must have a strategic plan (including steps to implement that plan) in place to begin this process. Program goals should align with the department's strategic plan.

Sources of Evidence

Not all sources of evidence described in these guidelines will be applicable to every program. The program should select applicable sources of evidence to conduct its review process. The program may also utilize other sources of evidence not listed in the guidelines.

Evaluation Standards

I. Program Improvement Plan

In their 2014-15 Program Improvement Plans, programs formed Action Plans and identified significant challenges and significant opportunities. The plans also outlined specific action steps for addressing those challenges and opportunities to improve the program.

Provide the program's 2014-15 Action Plan.

Report on the program's successes in achieving the action steps outlined in the Program Improvement Plan. Describe the impact of these successes. Provide specific evidence to illustrate progress. If any goals were not achieved, provide an explanation and a timeline with specific dates for achieving those goals.

Identify the next action steps in the program's Action Plan (continuous improvement).

II. Program Mission and Strategic Alignment

A. Mission(s) Alignment

The program should align with the mission of the discipline/profession, academic department, academic college, and University.

Provide the program's strategic plan and mission statement.

Describe and demonstrate how the program aligns with and contributes to the mission of its discipline/profession, department, college, and university. Discuss any instances in which the program is not aligned with these missions. If applicable, discuss how the program fulfills a specialized need outside any of these missions.

B. Strategic Alignment

- **Community Engagement**

The program should demonstrate a commitment to the educational, economic, and societal needs of the region through direct engagement to local, regional, and discipline communities of interest. Describe evidence of the program's community engagement activities and scholarship, including level of participation and impact upon the community and/or the program's field.

- **Interdisciplinary Engagement**

Dynamic programs seek to create or extend connections between fields and programs. Faculty members work together to answer big questions and solve problems in order to advance knowledge in their respective fields as well as to seek innovative ways to serve students and communities of interest.

Describe the program's interdisciplinary engagement at the following levels:

- Curriculum
- Department, college, and university
- Research and scholarly activity
- Other as applicable

- **Global Engagement**

Programs also serve to meet needs beyond the region and fulfill areas of societal and global concern. Describe evidence that the program addresses or allows for an awareness of a global society.

III. Program Quality

A. Program Student Learning Outcomes Assessment

Assessment of student learning is a primary indicator of program quality. The program should assess student learning in relation to stated competencies. Data should provide both students and faculty with valid and timely indicators of student progress toward stated goals and outcomes across the learning domains.

Analysis of outcome data is used to identify strengths, weaknesses, and obstacles in/opportunities for student learning at the program level. An action plan based on the analysis is developed and implemented. Periodic data analysis will determine the effectiveness of the plan. A progress report including adequate documentation of student learning, progression, and achievement of required minimum expectations and competencies must exist in sufficient detail.

The program should document and demonstrate the effectiveness of the following:

- Appropriate plans to assess student learning with adequate formative and summative assessment instruments
- Assessment reports that reflect collection of data and analysis of all learning outcomes in the program
- Holistic review of the assessment cycle for strengths and challenges

- Evidence of appropriate program improvements and impact on learning

B. Curricular Effectiveness

The program's curriculum must be structured to ensure achievement of the program goals and outcomes in all learning domains. In order to ensure curricular effectiveness, the following should occur at the program level:

- Scope and sequence of courses should be reviewed periodically to ensure student success.
- Syllabi should be written clearly and include stated goals, outcomes, and competencies required for course completion.
- Courses should be aligned to provide for student success in program completion.
- Content of the curriculum must meet or exceed the content and competencies demanded by the discipline or profession.
- Course instruction should follow best practices related to content and pedagogy.

Use the forms of evidence listed below to discuss the **curricular effectiveness** of the program:

- Course completion rates (last five years)
- Evidence that course sequencing is appropriate to meet the educational needs of the students
- Evidence of curriculum changes made the last ten years to meet the needs of the discipline or profession
- Evidence of analysis of syllabi for alignment to program goals and outcomes
- National or state exam pass rates
- Other evidence as appropriate

C. Program Effectiveness Evaluation

The program must assess its effectiveness in achieving its goals and outcomes in all learning domains. Student progress, completion, and post-graduation data are used to evaluate the effectiveness of the program.

Use the forms of evidence listed below to discuss the **effectiveness** of the program:

- Enrollment trends (last five years)
 - Number of students
 - Admission requirements
 - Diversity of student population
 - Number of applicants (last five years)
 - Number of accepted/provisional/denied applicants (last five years)
- Graduation rates (last five years)

- Attrition (identify reasons for attrition)
- Average time to degree completion
- Student success
 - Employment
 - Graduate school admissions
- Exit interviews at the conclusion of the program
- Student surveys
- Graduate surveys
- Employer surveys
- State or national board exam performance
- Status of accreditation with external agency (if applicable)
- Other evidence as appropriate

IV. Program Resources

The program resources must be sufficient to ensure the success of the program and achievement of the goals and outcomes.

A. Personnel

An adequate number of qualified faculty and staff with the necessary qualifications must exist to perform the necessary job functions to achieve the goals and outcomes of the program.

- **Faculty**

Describe the adequacy of the program's faculty in relation to the following areas:

- Diversity (gender, ethnicity, length of service)
- Full-time and part-time teaching
- Ratio of "qualified by credential" to "qualified by exception"¹
- Continuous activities and achievements in teaching, scholarship, and service
- Need for additional faculty

Describe the adequacy of faculty resources including office computers, technology, and software as well as institutional support for travel, grant writing, and grant administration.

- **Professional, Clerical, and Support Staff**

Describe the adequacy of the program's professional, clerical, and support staff. Describe any additional needs.

¹ Consult the Provost's website at <http://web.yosu.edu/provost/> for YSU's policy on qualified faculty.

B. Classroom, laboratory, clinic, technology, and technology support

Adequate facilities must exist to achieve the goals and outcomes of the program. Describe the adequacy of the program's information resources and classroom, laboratory, clinic, technology, and technology support. Include information from any of the following sources as evidence:

- Resource survey
- Student exit interviews
- Graduate survey
- Employer survey
- Adequacy of library resources

C. Instructional equipment and supplies

An adequate amount, type and distribution of equipment and supplies must exist to achieve the goals and outcomes of the program. Describe the adequacy of the program's instructional equipment and supplies. Include information from any of the following sources as evidence:

- Resource survey
- Student exit interviews
- Graduate survey
- Employer survey

D. Affiliations for internships, practicums, co-ops, and clinical instruction

Adequate affiliations must exist to achieve the goals and outcomes of the program. Describe the adequacy of the program's affiliations. Include information from any of the following sources as evidence:

- Resource survey
- Student exit interviews
- Graduate survey
- Employer survey

V. Ethical and Responsible Conduct**A. Advising Support for Student Progress and Completion**

The program should demonstrate concern for student aptitude or ability to benefit in the program. The program should provide education, instruction, and guidance to assist students in making reasonable progress in the program; are aware of university policies and procedures that concern them; and refer students to support services and resources to assist them with their academic and non-academic needs.

The program should document and demonstrate the effectiveness of the following:

- Up-to-date curriculum sheets and four-year graduate plans
- Accurate program information in DARS
- Program/department advising policies
- Curriculum sheets / four-year plans
- Committee/program/department minutes with advising discussion/action steps/progress reports
- Department advising handbooks that are up to date

B. Publications and Disclosure

All announcements, catalogs, bulletins, publications, and advertising must accurately reflect the program. Discuss the adequacy of the program's publications and disclosures in relation to the following areas:

- Current and up-to-date curriculum for distribution
- Accurate web-site information from all sources (regularly updated and maintained)
- ADA compliance
- Clear information on plan(s) to successfully complete the program

C. Agreements

Formal affiliation agreements or memorandum of understanding between the program and all other entities involved in the education of the students, University, and affiliated site. Please summarize any relevant agreements. The agreement must describe the relationship, role, and responsibilities of the program, University, and affiliated site. Describe the adequacy and status of any of the program's agreements at all sites.

Undergraduate Program Review—Self Study Evaluation Rubric

Name of Degree Program	
Program Director/Coordinator and Person completing the review if different	
Review Completion Data	
Review Team—Lead	
Review Team members	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
I. PROGRAM GOALS AND OUTCOMES					
A. Program Student Learning Outcomes Assessment	No outcomes stated or outcomes are not appropriate to the mission of the program.	Outcomes are present but are vague, or are not measurable.	Outcomes are clearly stated and include adequate formative and summative assessments to measure them.	Level 3 plus a comprehensive review of program strengths, challenges and ways to address them.	
B. Curricular Effectiveness—Alignment	No evidence of scope and sequence related to KAS (knowledge, application and synthesis) <u>or</u> no evidence of alignment to program goals.	Evident scope and sequence but not related to KAS, <u>or</u> partial alignment to program goals.	Scope and sequence show how knowledge, application, and synthesis are distributed across courses and the program. Direct alignment to program	Level 3 plus a visual representation of direct alignment between program goals, student learning objectives, courses, KAS's, and assessments.	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
			goals.		
B. Curricular Effectiveness— Content	Course content is not related to the content area competencies demanded by the discipline or the profession <u>or</u> content competencies are not stated.	Course content is vaguely related to content area competencies demanded by the discipline or profession.	Course content is clearly related to competencies demanded by the discipline or profession.	Level 3 plus the program is nationally accredited.	
B. Curricular Effectiveness— Pedagogy	There is no evidence of anything other than direct instruction used in the courses.	There is evidence that content is presented in modes other than direct instruction in courses.	Content is presented using a variety of modalities and technology in courses.	Level 3 plus courses include projects and/or opportunities to apply content (experiences outside of class).	
B. Curricular Effectiveness—Data	Data is not used to demonstrate curricular effectiveness.	A limited amount of data is presented to demonstrate curricular effectiveness.	Various forms of data are presented to demonstrate curricular effectiveness.	Program demonstrates use of data to make appropriate changes to positively impact curriculum effectiveness.	
C. Program Evaluation—Data	Data is not used to demonstrate program effectiveness.	A limited amount of data is presented to demonstrate program effectiveness.	Various forms of data are presented to demonstrate program effectiveness.	Program demonstrates use of data to make appropriate changes to positively impact	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
				program effectiveness.	
II. Program Resources					
A. Personnel-Faculty	Faculty lack expertise, scholarship, service, and/or sufficient diversity to adequately meet program needs.	Faculty exhibit expertise, scholarship, service, and diversity in some, but not all, area of program and university need.	Faculty exhibit sufficient expertise, scholarship, service, and diversity to support the program and university.	Faculty exhibit breadth of expertise, scholarship, service, and diversity to support program and university excellence.	
A. Personnel-Staff	Staff support is inadequate.	Staff support may be inadequate.	Staff support is adequate.	Staff support is adequate and enhances program excellence.	
B. Classroom, laboratory, clinic, and technology support	Facilities and resources are inadequate and cannot meet program needs.	Facilities and resources may be adequate in some, but not all, areas.	Evidence that facilities and resources are sufficient to support program needs.	Evidence that facilities and resources are used to effectively meet program goals and enhance educational experiences.	
C. Instructional equipment and supplies	Equipment and supplies are inadequate and cannot meet program needs.	Equipment and supplies may be adequate in some, but not all, areas.	Evidence that equipment and supplies are sufficient to support program needs.	Evidence that equipment and supplies are used to effectively meet program goals and	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
				enhance educational experiences.	
D. Affiliations for internships, practicums, co-ops, and clinical instruction (if applicable)	Program does not have sufficient affiliations for applied experience to meet the goals of the program..	Program may have affiliations in place, but not to sufficient breadth or depth of applied experience to meet the goals of the program.	Program provides evidence of sufficient affiliation to meet applied experience goals of the program.	Program provides evidence of strong affiliations that support alignment of applied experience with program goals. Communication supports direct alignment of experience with program goals	
Addressing resource deficiencies	Inadequacies are identified, and no plan or capacity for improvement is in place.	Inadequacies are identified; however, plan and capacity for improvement are in place.	Inadequacies are identified, but action steps have been taken to improve.	There are no inadequacies.	
III. Ethical and Responsible Conduct					
A. Advising and Support for Student Progress and Completion	Program materials are not up-to-date or multiple versions exist. Policies and advising support is inadequate and/or hinders student	Some program materials are up-to-date, but not all or there are multiple versions. Policies and advising may not sufficiently support	Program materials are up-to-date, and policies and advising practices assist students in progress to completion.	Program materials, policies, and advising practices support and promote efficient progress for students to completion. Program works with	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
	progress to completion.	student progress to completion		students to revise plans and/or overcome obstacles to completion	
B. Publications and Disclosure	Public information may be incomplete, contradictory, out-of-date, or missing. Public materials are not ADA compliant.	Some public information may not current and/or consistent. Public materials may not be ADA compliant.	Public information communicated about the program is current. Public materials are ADA compliant.	All public information on the program and program completion is clear, up-to-date, and consistent. ADA compliance is considerate of the range of potential and current students and is fully integrated into all public communications and materials.	
C. Agreements	Affiliate agreements are not formalized or are inadequate to fulfill the educational needs of the program and students.	Affiliate agreements may not be appropriately formalized, have roles and responsibilities articulated for all involved parties.	Affiliate agreements are formalized, outline roles and responsibilities of the program, students, and affiliates.	Affiliate agreements are formalized, outline roles and responsibilities of the program, students, and affiliates. Communication ensures parameters of agreements are met and educational needs of students	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
				fulfilled.	
IV. Program Mission and Strategic Alignment					
A. Mission Alignment	The program mission is not aligned with the mission of the discipline, department, college, and/or university.	The program mission shows some alignment to at least one of the following missions: discipline, department, college, or university.	The program mission shows direct alignment to the mission of the discipline, department and college but not to the university.	The program mission shows direct alignment to the mission of the discipline, department, college and university.	
B. Strategic Alignment—Community Engagement	There is no evidence of direct engagement with local, regional, or discipline communities of interest.	There is evidence of indirect engagement with local, regional, or discipline communities of interest. The program has tenuous partnerships with such entities.	There is evidence of direct engagement with local, regional or discipline communities of interest. There is evidence of strong partnerships with such entities.	There is evidence of direct engagement with local, regional or discipline communities of interest. There is evidence of strong partnerships with such entities. In addition, program shows how communities of interest rely on the program to achieve their mission/goals.	

CRITERIA	(1) Program is missing evidence or enough detail to demonstrate the component has been met.	(2) Program provides evidence of progress toward meeting the component.	(3) Program provides evidence that the component has been met.	(4) Program provides evidence that the component has been met and exceeded.	Comments
C. Strategic Alignment— Interdisciplinary Engagement	There is no evidence of interdisciplinary engagement with other fields or programs.	There is evidence of sporadic engagement with other fields or programs.	There is evidence of long-term, sustained engagement with other fields or programs.	There is evidence of long-term, sustained engagement with other fields or programs that result in ???????	
D. Strategic Alignment—Global Engagement	There is no evidence that the program addresses or allows for an awareness of a global society.	The program demonstrates an awareness of the need for global engagement but does not have a plan in place for it to occur.	The program demonstrates active participation in activities that address or allow for an awareness of a global society.	The program demonstrates how it's participation in global society has made a difference in the lives of individuals or groups.	

Comments/feedback:

AGENDA ITEM: C.2.b.2.

AGENDA TOPIC: Higher Learning Commission Update

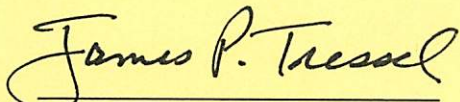
STAFF CONTACT(S): Dr. Kevin Ball, Associate Provost

BACKGROUND: YSU's Reaccreditation Steering Committee has been formed and met throughout summer 2015 to identify members for the individual criterion committees that will be charged with gathering evidence in preparation for the 2017-2018 reaccreditation visit. Dr. Barbara Johnson from the Higher Learning Commission visited the YSU campus on August 5, 2015 to meet with University stakeholders. The committee is meeting regularly to prepare YSU for the reaccreditation visit.

SUMMARY AND ANALYSIS: An update of the work of the committee and information from the Higher Learning Commission to help prepare for the reaccreditation visit are attached.

RESOLUTION: N/A – DISCUSSION ITEM ONLY

REVIEWED AS TO FORM AND CONTENT:

A handwritten signature in cursive script that reads "James P. Tressel". The signature is written in black ink and is positioned above a horizontal line.

James P. Tressel, President

HIGHER LEARNING COMMISSION UPDATE SEPTEMBER 2015

- **Dr. Barbara Johnson**, Vice President for Accreditation Relations at the Higher Learning Commission (HLC), conducted a campus visit at Youngstown State University on Wednesday, August 5, 2015. Dr. Johnson met with President Tressel, Provost Abraham, and Board of Trustees Chair Carole Weimer for dinner on Tuesday evening.

On Wednesday, Dr. Johnson met with campus stakeholders including Tod Hall Leaders, YSU's Reaccreditation Steering Committee, Board of Trustees members, deans, chairs, YSU Academic Senate Executive Committee, faculty, Academic Affairs division, and Student Management and Enrollment Management divisions. Dr. Johnson's presentations focused on education about HLC reaccreditation criteria and suggestions about preparation for YSU's reaccreditation site visit in 2017-2018.

- YSU's **Reaccreditation Steering Committee** has been formed. Members of the steering committee met throughout summer 2015 to identify members for the individual criterion committees that will be charged with gathering evidence in preparation for the reaccreditation visit. Members of the criterion committees will participate in an HLC orientation in September 2015 and will begin meeting in fall 2015. A list of the members of the YSU Reaccreditation Steering Committee has been provided to the YSU Board of Trustees and Tod Hall Leaders.
- A list of the **Top Previous HLC Concerns** from YSU's 2008 reaccreditation has been compiled and provided to the YSU Board of Trustees and Tod Hall Leaders.
- YSU has been notified by the HLC that a **Multi-Location Visit** will occur in fall 2015. Higher Learning Commission policy requires an on-site visit every five years to any institution with three or more off-campus additional locations. The purpose of the Multi-Location Visit is to confirm the continuing effective oversight by the institution of its additional locations. Visiting a representative sample of locations allows the Commission to accomplish this goal.

A reviewer has been assigned to YSU. The three off-campus additional locations to be visited are Lorain County Community College, Lakeland Community College, and Butler County Community College in Butler, Pennsylvania. Youngstown State University offers programs in Social Work, Criminal Justice, Allied Health, Health and Human Services, Public Health, and Early Childhood Education at one or more of the locations.

Barbara Johnson
Vice President for Accreditation Relations
Higher Learning Commission (HLC)
YSU Campus Visit Schedule

Tuesday, August 4, 2015

- 1 p.m. Arrival in Youngstown from Pittsburgh, PA
- 1 p.m. Check-in at Holiday Inn in Boardman, OH
 - 7410 South Avenue, Boardman (Youngstown), OH 44512 (330) 726-1611
- 6:30 p.m. Dinner with President James Tressel and Provost Martin Abraham

Wednesday, August 5, 2015

- 8:30-9:20 a.m. Tod Hall Leaders (formal presentation, Q & A)
- 9:30-10:45 a.m. HLC Steering Committee (Q & A)
- 11-11:50 am. Board of Trustees (formal presentation, Q & A)
- 11:50 a.m.-12:30 p.m. Lunch
- 12:30-1:20 p.m. Deans and Chairs
- 1:30-2 p.m. Academic Senate Executive Committee and Faculty
- 2-2:30 p.m. Academic Affairs
- 2:45-3:15 p.m. Student Experience and Enrollment Management
- 3:15-4:15 p.m. Debrief with HLC Steering Committee
- 4:15 p.m. Depart for Pittsburgh International Airport
- 6:20 p.m. Flight leaves PIA

Assurance Argument: Making a Strong Argument & Providing Evidence to Support

Barbara J. Johnson, Ph.D.

August 5, 2015



Transitioning to Assurance Argument

- The Assurance Argument serves one purpose!
 - Make an argument why the institution meets core component/criteria, citing evidence
- 35,000 word limit for assurance argument
- Write directly to each core component
- Subcomponents provide the outline



Transitioning to Assurance Argument

- Requires more attention to evidence
- Use evidence to comment on areas to improve
- Weave strengths (argument) with areas for improvement
- Eliminate redundancy [e.g. qualifications of staff – 5a(4) or 3c or repeating the CC]
- Provide description and evidence of how criteria met (Give reasons and examples to support information)



Components of a Strong Argument

- A Strong Opener
 - Strong statement that connects to core component
 - Make the claim and state facts that characterize institution
 - Do not describe – state your claim



Components of a Strong Argument

- **Concise Arguments**
 - Remove redundancy in language (qualifiers, modifiers)
 - Focus on the strongest aspects of your institution that support core component
 - Balance with issues the institution needs to address
 - Keep your facts consistent with argument – no side tracking
 - Build your logic with the overall argument continually in mind

Components of a Strong Argument

- **Evidence-Based Arguments**
 - Strong claims should be supported with evidence
 - Choose evidence wisely – consider amount, relevancy, and redundancy
 - Do not overdo links, use some data, quotes, examples
 - Consider the value of what is being linked – should provide more background information – the argument should make the case

Components of a Strong Argument

- **Audience-Driven Argument**
 - What does the reader need to know
 - Some description and context is necessary for your logic and claim to be understood
 - Keep it concise and direct
 - Arguments need to provide the peer reviewer with confidence in the institution

Components of a Strong Argument

- **Summary Statements**
 - Connections between the paragraphs should depict the logic of your argument
 - Build your logic with the overall argument continually in mind
 - Build a conclusion that links to criteria/core component – summarizing the argument

Why Is Evidence Important

- Absence of Evidence can have an adverse effect
- Impacts ability of peer reviewers and HLC to adequately ensure institutional quality

Gathering Evidence

- Think: Criterion - Core Component – Sub-components
- What Evidence? Subcomponents are prompts for the types of evidence to collect.
- What do we have that demonstrates that we are doing this?
- What is **quality** evidence?

Gathering Evidence

- Collect multiple pieces of evidence in folders or in the assurance system, then choose
- Link to a specific piece of evidence (e.g. tenure and promotion policy in the Faculty Handbook, not to the Faculty Handbook)
- How much evidence is enough?
 - Depends on what you have and what you are trying to demonstrate (e.g., Board Minutes vs. Mission Statement document)

Types of Evidence

- **Clear Evidence:** Positive, precise & explicit; Directly establishes point
 - Board resolution, Board minutes showing number in agreement, etc. (show President duly appointed)
- **Corroborating Evidence:** Supplementary to what is provided to strengthen or confirm; Additional evidence
 - Offer letter addressed to incumbent and signed by Board chair (show President duly appointed)
- **Circumstantial Evidence:** Inferentially proves the facts by establishing a condition of surrounding circumstances; Never sufficient on its own
 - Letter addressed to Board Chair signed by incumbent accepting presidential appointment

Essentials for Understanding the Open Pathway & Reaffirmation

Barbara J. Johnson, Ph.D.

August 5, 2015



Role of HLC Liaison

- Interpret Commission criteria
- Analyze and route institutional change requests (new programs, locations, certificates, etc.)
- Help understand monitoring expectations
- Prepare for comprehensive evaluation and reaffirmation
- Assist with identifying team members
- Review visit reports and approve documents for decision-making

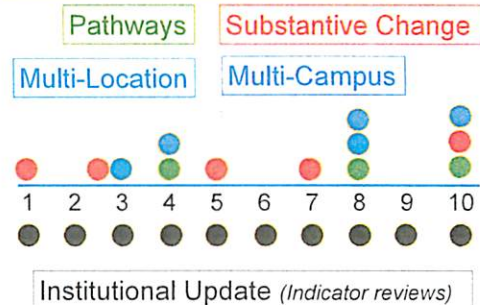


Accreditation Process

- Verifies institution meets standards of quality established by peers
 - Voluntary self-regulation
 - Responsive & responsible to diversity of institutions, of missions, of students
- Promotes institutional self-knowledge and advancement
- Provides assurance to public about quality
- Builds and maintains confidence in higher education



Institution Touch Points



Evaluation

- Criteria
 - Broad statements
 - Must be explicitly addressed
- Core Components
 - Specific areas of focus, define criterion
 - Must be explicitly addressed
- Sub-Components
 - Not comprehensive
 - Must be explicitly addressed, as applicable



Criteria 1 & 2

- **Criterion 1: Mission**
 - Institution's mission is clear and articulated publicly; it guides the institution's operation
- **Criterion 2: Integrity: Ethical and Responsible Conduct**
 - The institution acts with integrity; it's conduct is ethical and responsible



Criterion 3: Teaching & Learning: Quality Resources, & Support

- The institution provides high quality education, wherever and however its offerings are delivered.
 - Guidelines for Determining Qualified Faculty



Criterion 4: Teaching & Learning: Evaluation & Improvement

- The institution demonstrates responsibility for the quality of its educational programs, learning environments, and support services, and it evaluates their effectiveness for student learning through processes designed to promote continuous improvement.
- Dual Credit Guidelines
- Distance Education



Criterion 5: Resources, Planning and Institutional Effectiveness

- The institution's resources, structures, and processes are sufficient to fulfill its mission, improve the quality of its educational offerings, and respond to future challenges and opportunities. The institution plans for the future.



Federal Compliance

- Assignment of credits, program length & tuition
- Institutional records of student complaints
- Publication of transfer policies
- Practices for verification of student identity
- Advertising and recruitment materials and other publication information
- Student outcome data
- Standing with State and other accrediting agencies
- Public notification of opportunity to comment



Federal Compliance

- Title IV Program and Related Responsibilities
 - General program responsibilities
 - Financial responsibility requirements
 - Default rates
 - Campus crime, athletic participation, financial aid, related disclosures
 - Student right to know
 - Satisfactory academic progress and attendance policies
 - Contractual relationships
 - Consortial relationships



Evaluation of Core Components

- Criteria evaluated through Core Components
- Every Criterion and Core Component evaluated as follows:
 - Met
 - Met with Concerns
 - Not Met
- Sub-components integrated into the review of Core Components
 - Not noted as Met or Not Met



Evaluation of Criteria

- **“Met”**
 - Institution is in compliance with Core Component and/or has a satisfactory approach/status with respect to issue.
 - Any opportunities for improvement are clearly within the organization’s capacity without any need for Commission intervention or follow-up.
- **“Not Met”**
 - Institution is out of compliance with Core Component. Its approach/status with respect to issue is wholly unsatisfactory.

 Higher Learning Commission

Evaluation of Criteria

- **“Met with Concerns”**
 - Institution is in compliance with Core Component, but certain concerns render its approach/status with respect to issue less than satisfactory.
 - Any improvements require some form of Commission follow-up to be assured. (e.g., interim reports, focused visits)
 - Team will verify assumed practices are met & subsequently contact liaison if thinks one or more are not met or met with concerns

 Higher Learning Commission

Institutional Challenges

- Core Component 4.B.: The institution demonstrates a commitment to educational achievement and improvement through ongoing assessment of student learning.
- Core Component 5.C.: The institution engages in systematic and integrated planning.
- Core Component 4.C.: The institution demonstrates a commitment to educational improvement through ongoing attention to retention, persistence, and completion rates in its degree and certificate programs.

 Higher Learning Commission

Institutional Challenges

- Core Component 5.D.: The institution works systematically to improve its performance.
- Core Component 5.A.: The institution’s resource base support its current educational programs and its plans for maintaining and strengthening their quality in the future.
- Core Component 4.A.: The institution demonstrates responsibility for the quality of its educational programs.

 Higher Learning Commission

Institutional Challenges

- Core Component 5.B.: The institution’s governance and administrative structures promote effective leadership and support collaborative processes that enable the institution to fulfill its mission.
- Core Component 2.B.: The institution presents itself clearly and completely to its students and the public with regard to its program requirements, faculty and staff, costs to students, control, and accreditation relationships.

 Higher Learning Commission

Evidence Challenges

- Criterion 2: Institution acts with integrity; its conduct is ethical and responsible.
- Core Component 2.A.: The institution operates with integrity in its financial, academic, personnel, and auxiliary functions; it establishes and follows fair and ethical policies and processes for its governing board, administration, faculty, and staff.

 Higher Learning Commission

Pathway Goals

- Enhance value and flexibility for institutions
- Reduce reporting burden
- Enhance rigor
- Integrate other HLC processes & data collection
- Make process as cost efficient as possible
- Increase credibility, value, relevance, and transparency of accreditation



Open Pathway

- Ten-year cycle
- Year 4: Assurance Review (at a distance)
- Year 10: Comprehensive (and reaffirmation)
- Years 5-9: Quality Improvement Project
 - Improvement separated from assurance
- Reduced Monitoring (reports, no focused visits)
- Uses Online Assurance System



Prior to Visit

- **Student Satisfaction Survey**
 - Mandatory Fall 2014
 - Link sent to institution 3 months in advance of visit
 - Aggregated data collected
 - Report sent to institution and team one month before visit
- **Federal Compliance**
 - Online, advance review
 - Potential issues identified for team to follow-up during visit



Visit Activities & Process

- Team arrives Sunday afternoon & meets Sunday evening
- Visit focused on areas for further inquiry identified during online review
- Visit emphasizes additional data collection, verification, and triangulation



Open Pathway Campus Visit

- Customary Meetings & Reviews
 - Institutional leadership, board, key individuals & groups, federal compliance, etc.
- Areas of Focus Meetings & Interviews
 - Determined by team as needing validation, exploration
- Open Forum Discussions w/ Stakeholders
 - Five Criteria
- Other Activities as Needed



Post-Visit: Activities & Process

- Team leaves campus at noon
 - Works at hotel
- Review of completed draft by liaison
- Institution reviews draft for errors of fact
- Final report sent to HLC
- Institution provides response
- IAC takes action



Assurance System Basics

- Web-based system maintained over entire life of HLC affiliation
- Structured by Criteria & Core Components
- 35,000 words maximum
- Provides access to designated institutional representatives, peer reviewers & HLC staff
 - Locks 4 weeks prior to visit
 - Peer reviewers lose access after final report



Transparency Project

- Action letters posted on Commission's Directory of Institutions (July 2013)
- Occurs after granting or reaffirmation of candidacy or accreditation
 - <http://www.hlcommission.org/>



Contact Information

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YSU Reaccreditation Steering Committee

Kevin Ball	Coordinating Committee
Hillary Fuhrman	Coordinating Committee
Joseph Palardy	Coordinating Committee
Tysa Egleton	Coordinating Committee, Chair of Federal Compliance Committee
Michael Reagle	Student Success Representative
Mike Crist	Criterion I Co-Chair
Mary Lou DiPillo	Criterion I Co-Chair
Gregg Sturuss	Criterion II Co-Chair
Cathy Bieber Parrott	Criterion II Co-Chair
Sal Sanders	Criterion III Co-Chair
Jeff Trimble	Criterion III Co-Chair
Julia Gergits	Criterion IV Co-Chair
Joe Mistovich	Criterion IV Co-Chair
Betty Jo Licata	Criterion V Co-Chair
Katrena Davidson	Criterion V Co-Chair
Cary Wecht	Communications Co-Chair
Ron Cole	Communications Co-Chair

Top Previous HLC Concerns
2008 YSU Reaccreditation

1. Assessment (both participation and culture)
2. General Education assessment and completion
3. Apply employment practices evenly (best practices, transparency, clarify standards)
4. Improve communication and transparency
5. Take campus climate issues seriously, improve management/labor relations
6. Deferred maintenance
7. Strengthen graduate assistantships and financial aid to attract more graduate students
8. Provide more faculty development; consider reinstating Center for Teaching and Learning
9. Engage more alumni more extensively in marketing, fundraising, and raising community visibility
10. Make Academic Affairs/Student Affairs collaboration more consistent
11. Consider site team findings in new strategic plan
12. Metro College model not optimal if designed to grow and generate revenue
13. Centralize structures for tracking/oversight/advising/support of online students

[http://www.ysu.edu/accreditation/Resources/2008 Site Team Report Summary.pdf](http://www.ysu.edu/accreditation/Resources/2008_Site_Team_Report_Summary.pdf)