

Program Review Executive Summary Template

Institution Name: Oklahoma Panhandle State University
Program Name and State Regents Code: Accounting BBA 001
List Any Options: Accounting Information Systems, General
Date of Review: 10/22/2021 Recommended Date of Next Review: Fall 2026

Centrality to Institutional Mission:

The program of Accounting follows the Oklahoma Panhandle State University mission of “Rooted in “Progress through Knowledge,” OPSU is committed to promoting excellence in the preparation of students for success in a global community.” This is done through its goals, which align to the primary points of “progress through knowledge... in a global community” with a focus on oral and written communication, analytical and quantitative reasoning, and social responsibility and cultural awareness.

Program Objectives and Goals:

Goal 1: Oral and Written Communication: Communicate effectively using written, oral, and symbolic languages

Student Learning Objectives:

- 1) Prepare clear and accurate documents and reports using financial language and symbols.
- 2) Clearly communicate accounting information to both knowledgeable and novice audiences, orally, using appropriate grammar and technical vocabulary.

Goal 2: Analytical and Quantitative Reasoning: Read and think critically by analyzing, assimilating, and applying information

Student Learning Objectives:

- 1) Read, interpret, and apply United States financial accounting standards.
- 2) Read, interpret, and apply United States federal income tax law.
- 3) Read, interpret, and apply United States auditing standards

Goal 3: Social Responsibility and Cultural Awareness: Be an aware and active participant in the global, dynamic community

Student Learning Objectives:

- 1) Communicate a commitment to proper stewardship of public resources.

Quality Indicators Such As:

Student benchmarks were not met in all student-learning objectives at the time of the Program Review. As a result, change in teaching and additional emphasis and components to coursework has occurred. Student evaluations and graduation evaluations has looked positive and no change has been suggested. Learning environments for the student are becoming more effective. As a part of COVID-19 updates, Smart Boards were installed in classrooms that did not have them. Video cameras and projectors were also added to all classrooms to assist in distance learning. An Online College was formed and a Dean hired. A final assistance was to hire an instructional designer.

The capacity of the program to meet needs and expectations of constituencies is met through well-trained accountants needed locally, nationally, and internationally. Current student evaluations, communication with graduates and area professionals are just some of the ways in which the program is evaluating its success, (or failure) in meeting the expectations of the students, faculty and administration, and the local community. Classes and programs are evaluated and any needed adjustments or changes are made each year. Additionally, new certifications, articulation agreements and more community involvement has been introduced in the program to help fulfill the needed changes to keep the degrees current to the changes in accounting.

Productivity for Most Recent 5 Years

Number of Degrees: 8.25 average over past 4 years
 Number of Majors: 37.88 average over past 4 years

Other Quantitative Measures Such As:	<p>Number of Courses for Major: 28 Student Credit Hours in Major: 75 2016/2017 Direct Instructional Costs: \$187163 2017/2018 Direct Instructional Costs: \$187245 2018/2019 Direct Instructional Costs: \$116683.60 2019/2020 Direct Instructional Costs: \$127324.96 2020/2021 Direct Instructional Costs: \$77954.84 Supporting Credit Hour Production: 0 average over past 4 years</p> <table border="1" data-bbox="779 391 1988 529"> <thead> <tr> <th>Faculty Member</th> <th>Credential</th> <th>Institution</th> </tr> </thead> <tbody> <tr> <td>Mike Murrell</td> <td>CPA</td> <td>Oklahoma Panhandle State University</td> </tr> <tr> <td>Amanda Beasley</td> <td>MBA/CPA</td> <td>Southeastern Oklahoma State University</td> </tr> <tr> <td>Sarah White</td> <td>MBA/CPA</td> <td>Oklahoma State University</td> </tr> </tbody> </table> <p>Number of FTE faculty in specialized courses: 0</p>						Faculty Member	Credential	Institution	Mike Murrell	CPA	Oklahoma Panhandle State University	Amanda Beasley	MBA/CPA	Southeastern Oklahoma State University	Sarah White	MBA/CPA	Oklahoma State University						
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Duplication and Demand	<p>The Bachelor in Accounting is a program in demand by local community businesses and taxpayers. There are other comparable universities offering a similar program outside of the Oklahoma panhandle. OPSU offers the program online which greatly assists non-traditional students</p>																							
Effective Use of Resources	<table border="1" data-bbox="779 667 1988 808"> <thead> <tr> <th></th> <th>2016/2017</th> <th>2017/2018</th> <th>2018/2019</th> <th>2019/2020</th> <th>2020/2021</th> </tr> </thead> <tbody> <tr> <td>Cost to operate program per student credit hour</td> <td>\$271.53</td> <td>\$269.96</td> <td>\$297.40</td> <td>\$309.91</td> <td>\$311.76</td> </tr> <tr> <td>Faculty/ student ratio</td> <td>1/6.88</td> <td>1/8.27</td> <td>1/9.63</td> <td>1/11.6</td> <td>1/6.42</td> </tr> </tbody> </table>							2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	Cost to operate program per student credit hour	\$271.53	\$269.96	\$297.40	\$309.91	\$311.76	Faculty/ student ratio	1/6.88	1/8.27	1/9.63	1/11.6	1/6.42
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Strengths and Weaknesses	<p>Strengths of the program graduates that are working in the area. They are highly thought of and sought out by employers. Weaknesses include that there hasn't been a full time accounting faculty for over a year and the courses are taught by part time and adjunct faculty.</p>																							
Recommendations	<p>Maintain at current level. Focus on hiring a department head. In the meantime, hire an interim department head. Look into having a virtual department head. Investigate opportunity to raise department head salary.</p>																							