

## BACKGROUND AND REQUEST

### Ohio Northern University Master of Professional Practice in Accounting

#### RECOMMENDATION

Ohio Northern University meets the Chancellor's standards for graduate programs and the review team recommends provisional authorization for the Master of Professional Practice in Accounting through December 31, 2013. Authorization is contingent upon the submission of annual progress reports by June 30, 2011, 2012, and 2013, which address any concerns that remain. Authorization will be withdrawn if, in the Chancellor's judgment, such reports do not demonstrate satisfactory progress toward compliance with the Chancellor's standards. A follow-up review will be performed prior to December 31, 2013 to determine continued authorization.

**Profile:** Ohio Northern University, located in Ada, Ohio, is an independent institution affiliated with the United Methodist Church. Originally established in 1871 as the Northwest Ohio Normal School, the university today serves over 3,500 students by offering undergraduate, graduate, and first professional degrees through its five colleges (Arts and Sciences, Business Administration, Engineering, Law, and Pharmacy).

**Accreditation/Authorization:** Ohio Northern University is regionally accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools and possesses specialized accreditation for several of its professional programs, including the Association to Advance Collegiate Schools of Business (AACSB). The Chancellor has authorized the institution since January 1970.

**Program Information:** The university is requesting authorization to deliver a Master of Professional Practice in Accounting degree. The thirty semester hour program requires students to complete core courses and one of two tracks [FAASTrack (forensic accounting, internal/external auditing) or TaxTrack (tax compliance, planning, research, and litigation)]. In addition, the program includes an internship and prepares students to pass professional examinations such as the CPA, CIA, CFE, and AVA exam.

**Review Results:** The review team noted several strengths in the review, including: AACSB accreditation for the College of Business; program mission is aligned with the institutional mission; learning objectives and outcomes are evident and embedded throughout the program; coursework supports multiple accounting certifications; assessment processes are in place to evaluate program effectiveness and measure student success; and resources are in place to support the program.

The team also noted some areas of non-compliance with the Chancellor's standards and recommended that the institution: develop a plan to support the delivery of the online program; submit fully-developed course syllabi; develop admissions criteria for non-university students to enter the graduate program; clarify the differentiation of scholarship expectations and teaching loads for graduate and undergraduate faculty; and present a budget which includes funding for the additional library resources.

The institution responded appropriately to the recommendations of the consultants' report by demonstrating how the recommendations were accepted and integrated into the proposed program, or, in the case of recommendations that could only be complied with over time, by presenting a clear plan for the implementation of the recommendations and a timeline for such.

**Recommendation to the Chancellor:** Ohio Northern University meets the Chancellor's standards for graduate programs and the review team recommends provisional authorization for the Master of Professional Practice in Accounting through December 31, 2013. Authorization is contingent upon the submission of annual progress reports by June 30, 2011, 2012, and 2013, which address any concerns that remain. Authorization will be withdrawn if, in the Chancellor's judgment, such reports do not demonstrate satisfactory progress toward compliance with the Chancellor's standards. A follow-up review will be performed prior to December 31, 2013 to determine continued authorization.

End of Comment Period: December 14, 2010  
No Comments Received, Recommend Approval

APPROVED	
	12/20/10
Eric D. Eingerhut, Chancellor	Date

mlc