



# Memorandum of Understanding

## Proposal to Extend an Existing OSU Program From OSU-Main (Corvallis) to OSU-Cascades (Bend)

Submit proposals to: Office of Academic Programs, Assessment, and Accreditation,  
500 Kerr Administration Building – Oregon State University

For Instructions, see <http://oregonstate.edu/admin/aa/apaalacademic-programs/curriculum/mou-process>  
Please attach Executive Summary Proposal, Library Evaluation (performed by the library), Letters of Support (if any), Liaison Correspondence, Faculty Curriculum Vitae, and Budget Sheets, as appropriate.

Title of Program (include if it is a major, minor, option or certificate)

Effective Term/Year

B.S., Accountancy

Fall 2013

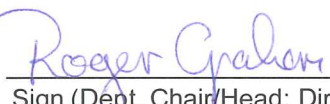
School/Department/Program:  
Accounting

College:  
College of Business

*I have reviewed and approve this proposal:*

Corvallis-Based Faculty and Administration

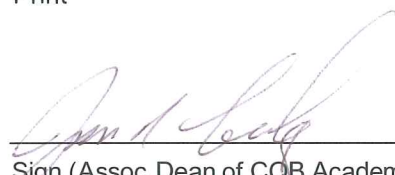
Cascades-Based Faculty and Administration

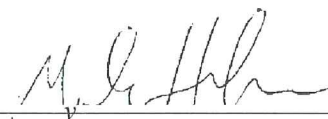
  
Sign (Dept. Chair/Head; Director) Date 12/9/2012

NONE  
Sign (Dept. Chair/Head; Director) Date

Roger Graham  
Print

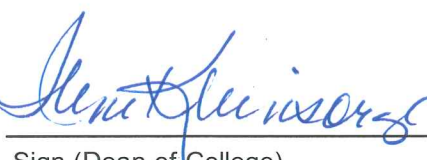
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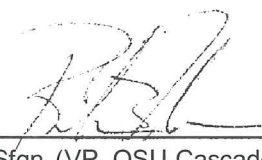
  
Sign (Assoc Dean of COB Academic Programs) Date 12/15/12

  
Sign (Academics Dean of OSU-Cascades) Date 10/19/12

James Coakley  
Print

Marla Hacker  
Print

  
Sign (Dean of College) Date 12/4/12

  
Sign (VP, OSU-Cascades) Date 10/15/12

Ilene Kleinsorge  
Print

Becky Johnson  
Print

# New MOU Proposal

## Accountancy major at OSU-Cascades

**Status: Pending Review - Academic Programs ([Previous Version](#))**

[Hide All Reviews](#) ▼

### 1. Review - College Approver - Business

**Approved** by [James Coakley](#) Associate Dean / College of Business Dept, *January 3, 2013 11:59am*

#### Comments

*James Coakley (College Approver - Business) January 3, 2013 11:59am*

Approved at Faculty Meeting in December.

### 2. Review - Curriculum Coordinator

**Approved** by [Gary Beach](#) Coord-Curriculum / Acad Prgms/Assess/Accred, *January 3, 2013 12:19pm*

#### Comments

*Gary Beach (Curriculum Coordinator) January 3, 2013 12:19pm*

The BS in Accountancy MOU proposal from OSU-Cascades is now ready for review by the Budgets and Fiscal Planning Committee.

--Gary

### 3. Review - Budgets and Fiscal Planning Committee

**Sent Back** by [Luke Mc Ilvenny](#) Mgr-Business Center / Bus & Engr Business Ctr, *January 31, 2013 2:07pm*

#### Comments

*Luke Mc Ilvenny (Budgets and Fiscal Planning Committee) January 31, 2013 2:07pm*

Please correct items listed in separate e-mail, upload and contact me so I can approve. Luke x7-9959

### 4. Originator Response

[Marla Hacker](#) Associate Dean / Acad Prog / Student Aff, *February 7, 2013 4:06pm*

### 5. Review - Budgets and Fiscal Planning Committee

**Sent Back** by [Luke Mc Ilvenny](#) Mgr-Business Center / Bus & Engr Business Ctr, *February 8, 2013 7:37am*

#### Comments

*Luke Mc Ilvenny (Budgets and Fiscal Planning Committee) February 8, 2013 7:37am*

Please update/correct budget page. I forwarded a corrected budget that can be uploaded.

### 6. Originator Response

[Marla Hacker](#) Associate Dean / Acad Prog / Student Aff, *February 10, 2013 6:50pm*

### 7. Review - Budgets and Fiscal Planning Committee

**Approved** by [Luke Mc Ilvenny](#) Mgr-Business Center / Bus & Engr Business Ctr, *February 11, 2013 7:35am*

### 8. Review - Graduate Council Chair

**Approved** by [Sarah Williams](#) Coord-Curriculum / Acad Prgms/Assess/Accred, *February 11, 2013 8:30am*

#### Comments

*Sarah Williams (Graduate Council Chair) February 11, 2013 8:30am*

Approved by Budgets and Fiscal Planning.

This is an undergraduate only proposal and is being moved along to the Chair of the Curriculum Council.  
SW

## 9. Review - Curriculum Council Chair

**Approved** by [Michael Bailey](#) Professor / Sch Elect Engr/Comp Sci, *March 21, 2013 2:49pm*

## 10. Review - Academic Programs

*Pending Review*

### More Queued Reviews (1)

Catalog Coordinator

### Proposal

Proposal ID:85404

Type:New MOU

Submission Date:February 10, 2013 6:50pm

Effective Term:Fall 2013

Justification:

This is an MOU to extend an existing BS in Accountancy from OSU-Corvallis to OSU-Cascades in Bend, Oregon. The VP of OSU-Cascades and the Dean of the College of Business support this extension.

Comments:*None*

### History

**Active Version - Submitted February 10, 2013 6:50pm**

[Version 2](#) - Submitted February 7, 2013 4:06pm

[Version 1](#) - Submitted January 1, 2013 9:04am

### Originators

NAME	TITLE	DEPARTMENT/SCHOOL
<a href="#">Marla Hacker</a>	Associate Dean	Acad Prog / Student Aff

### Contacts

NAME	TITLE	DEPARTMENT/SCHOOL
<a href="#">James Coakley</a>	Associate Dean	College of Business Dept
<a href="#">Roger Graham Jr</a>	Professor	College of Business Dept

### MOU Information

College/Department or College/School:College of Business / No Department

Description:

MOU to extend the existing BS in Accountancy from OSU-Corvallis to OSU-Cascades.

Review Process

Academic Programs Committee: November 12, 2012

College of Business -- APPROVED: January 3, 2013

Budgets and Fiscal Planning Committee -- APPROVED: February 11, 2013

Curriculum Council -- APPROVED: March 15, 2013

Executive Committee:

Faculty Senate --

OSU Provost --

OUS Provosts' Council --

### Supporting Documents

## ACCOUNTANCY MOU EXECUTIVE SUMMARY

OSU-Cascades currently offers a Bachelor of Science and Bachelors of Arts in Business Administration with options in either General Business or Hospitality Management. This MOU proposes to add eight accounting courses, which will enable students to earn a BS/BA in Accountancy at OSU-Cascades.

The proposed program differs only in that OSU-Cascades will be using COCC courses to meet lower division requirements. Students will not have the amount of choices in courses as experienced by Corvallis students (at least initially). Currently, all lower division course work for OSU-Cascades programs is offered by COCC and/or eCampus. By 2020, the lower division will also be offered by OSU-Cascades for most programs.

The only similar local program is the Linfield College distance accounting program. Locally, COCC offers an Accounting Clerk Certificate (44 credits) and the Associate of Applied Science Business Administration Accounting specialization degree (97-99 credits). The OUS ViewBook 2013/14, pages 11-12, lists accounting being offered at all institutions except for WOU. Only PSU, OSU, and UO have AACSB accredited accounting programs. OSU-Cascades will also have an AACSB accredited program. <http://www.ous.edu/media/viewbook/1314/index.html#/12/>

The Occupational Information Network (O\*NET) developed under the sponsorship of the US Department of Labor/Employment and Training Administration lists the accounting profession as projected to grow much faster than average (employment increase of 29% or more) over the period 2010-2020 with 100,000 or more job openings over this same period. COCC teaches the lower division accounting sequence BA 211-212-213. This is the sequence that students planning to major in business or accounting complete. Out of 84 students enrolled in BA 211 in fall 2012 (which is an average term), 24 students indicated that they would be interested in pursuing an accounting major if offered in Central Oregon.

The goal is to achieve a class size of 25 in the junior level courses by the third year of startup. Since OSU-Cascades offers only the upper division courses, this would mean that there are 25 junior level and 25 senior level students by year four working towards their accountancy degree. By year four, OSU-Cascades forecasts to be graduating on average 25 accountancy students each year.

OSU-Cascades will hire one accounting assistant professor that will teach five courses. The assistant professor position is currently open and candidates have interviewed onsite (at both campuses). OSU-Cascades will hire up to three adjunct instructors that teach one course each. Each adjunct instructor is vetted by the Corvallis accountancy faculty. One College of Business accountancy course will be taught by an OSU-Corvallis professor via live transmission, hybrid, or intensive weekend format. For the budget, we assumed the intensive weekend format as this is the most expensive format due to travel costs.

**Memorandum of Understanding (MOU)**  
**Extend: BS in Accountancy**  
**from OSU-Corvallis to OSU-Cascades**  
**CPS Tracking # 85404**  
**November 2012**

**1. Program Description**

- a. Program title, level
  - B.S., Accountancy
- b. OSU main campus department and school/college under which the program is offered
  - College of Business
- c. Who will be the administrator(s) of the OSU-Cascades program?
  - The administrators of the program are Jim Coakley, Associate Dean and Roger Graham, discipline lead, both at OSU-Corvallis, and Marla Hacker, Dean of Academic Programs at OSU-Cascades.
- d. Briefly describe the academic program, and provide a program degree audit sheet that lists all courses (including number of credits) and indicates how each course will be offered at OSU-Cascades or via distance education.

Degree Program Title: **Accountancy**

Degree Type: **Bachelor of Science (BS)**

CIP Number: **520301**

SIS Major Number: **641**

CPS Tracking Number: **85404**

College Code: **02**

Program Type: **Undergraduate**

Academic Home: **Joint -- College of Business OSU-Corvallis and OSU-Cascades**

Option: **None**

Undergraduate Minor: **None**

Course Designator: **ACTG (New)**

New Courses: **ACTG 317(4); ACTG 318 (4); ACTG 319 (4); ACTG 321 (4); ACTG 325 (4);  
ACTG 378 (4); ACTG 427 (4); ACTG 4XX (4)**

Delivery Mode and Location: **OSU-Cascades; Bend, Oregon**

Enrollment Limitations: **None**

Unique to OSU-Cascades: **No**

Unique to OUS: **No**

Accreditation: **Association to Advance Collegiate Schools of Business (AACSB)**

Contacts: **Jim Coakley and Roger Graham, OSU-Main; and Marla Hacker, OSU-Cascades**

Proposed Effective Term: **Fall Term 2013**

OSU-Cascades currently offers a Bachelor of Science (BS) and Bachelors of Arts in Business Administration with options in either General Business or Hospitality Management. This MOU proposes to add eight accounting courses, which will enable students to earn a BS/BA in Accountancy at OSU-Cascades.

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### Accountancy Requirements and Degree Audit Sheet

#### Baccalaureate Core Course Requirements

HHS Lecture	2	COCC
HHS Lab or PAC	1	COCC
Mathematics	4	COCC
Perspective (Biological Science + Lab)	4	COCC
Perspective (Physical Science)	4	COCC
Perspective (Physical Science or Biological Science + Lab)	4	COCC
Perspective (Western Culture)	3	COCC
Perspective (Cultural Diversity)	3	COCC
Perspective (Literature and the Arts)	3	COCC
Perspective (Social Processes and Institutions) (ECON 201)*	4	COCC
Difference, Power, and Discrimination	3	COCC
Speech (SP 111 or SP 114)*	3	COCC
Synthesis (Contemporary Global Issues)	3	OSU-Cascades
Synthesis (Science, Technology, and Society)	3	OSU-Cascades
Writing I, II (WR 222 or WR 323 or W327)*	6	COCC
WIC (BA 353)*	3	OSU-Cascades

\*courses shown also in pre-business or pro-school requirements

#### Pre-business Core Courses (from the COB website

<http://business.oregonstate.edu/services/business-requirements>)

Course	Title	Pre-requisite(s)	Location	Credits
BA 101	Business Now		COCC	6
BA 211	Financial Accounting	Sophomore standing (SOPH), MTH 111	COCC	4
BA 213	Managerial Accounting	SOPH, BA 211 w/C-	COCC	4
BA 233	Legal Enviro. of Business	SOPH	COCC	2
BA 260	Intro. to Entrepreneurship	SOPH	COCC or eCampus	4

BA 276	Intro. to Statistical Inference	SOPH, MTH 245	COCC	2
BA 302	Business Management Processes	SOPH, MTH 245	OSU-Cascades	4
COMM111* or COMM 114*	111- Public Speaking or 114- Argument & Critical Discourse		COCC	3
ECON 201	Intro. to Microeconomics	SOPH, MTH 111	COCC or eCampus	4
ECON 202	Intro. to Macroeconomics	SOPH, MTH 111	COCC or eCampus	4
MTH 241**	Calculus for Mgt & Social Science	MTH 111	COCC or eCampus	4
MTH 245**	Math for Mgt, Life & Social Science	MTH 111	COCC or eCampus	4
WR 222* or WR 323* or WR 327*	English Composition or English Composition or Technical Writing	SOPH, WR 121 (C- or higher needed)	COCC or eCampus	3

**Pro-school Business Core Courses (from the COB website  
<http://business.oregonstate.edu/services/business-requirements>)**

Course	Title	Pre-requisite(s)	Location	Credits
BA 333	Legal & Ethical Business Solutions	Junior standing (JR), BA 233/230, ECON 201	OSU-Cascades	2
BA 347	Intl. Business	JR, ECON 202	OSU-Cascades	4
BA 352	Managing Indiv. & Team Performance	JR, COMM 111/114	OSU-Cascades	4
BA 353	Professional Development (WIC)	JR, COMM 111/114, BA 101, WR 2	OSU-Cascades	4
BA 357	Operations Mgt.	JR, BA 276	OSU-Cascades & or eCampus	4
BA 360	Finance	JR, BA 213, ECON 201	OSU-Cascades & or eCampus	4
BA 376	Appl. Quant. Methods	JR, BA 276	OSU-Cascades	2
BA 390	Marketing	JR, ECON 201	OSU-Cascades & or eCampus	4



BA 466	Integrative Strategy Experience	Senior standing, BA 340/360, BA 352, BA 357, BA 390	OSU-Cascades	4
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## Pro-School Accounting Courses

Course	Title	Pre-requisite(s)	Location	Credits
ACTG 317	External Reporting I	BA 211 and BA 213	OSU-Cascades	4
ACTG 318	External Reporting II	ACTG 317	OSU-Cascades	4
ACTG 319	External Reporting III	ACTG 318	OSU-Cascades	4
ACTG 321	Cost Management	ACTG 317	OSU-Cascades	4
ACTG 325	Introduction to Tax	ACTG 319	OSU-Cascades	4
ACTG 378	Accounting Information Management	BA 213, BA 276, BA 302	OSU-Cascades	4
ACTG 427	Assurance and Attestation Services	ACTG 319	OSU-Cascades	4
ACTG 4XX	Elective	Varies	OSU-Cascades	4

- e. Indicate in what ways the proposed program at OSU-Cascades will differ from the OSU main campus program.
  - The proposed program differs only in that OSU-Cascades will be using COCC courses to meet lower division requirements. Students will not have the amount of choices in courses as experienced by Corvallis students (at least initially). Currently, all lower division course work for OSU-Cascades programs is offered by COCC and/or eCampus. By 2020, the lower division will also be offered by OSU-Cascades for most programs.
- f. List any special requirements or prerequisites for admission to the program at OSU-Cascades
  - There are no special requirements or prerequisites outside those required at OSU - Corvallis. Similar to OSU-Corvallis, students will apply to pro-school at the end of their sophomore year to be eligible to begin upper division course work.
- g. Is there an accrediting agency or professional society that has established standards for this program?
 

If so, is the program currently accredited? If accredited, what steps would be needed to ensure that accreditation is maintained vis-à-vis the OSU-Cascades offering?



- The Association to Advance Collegiate Schools of Business (AACSB) is the accrediting agency. Along with the processes currently utilized to ensure compliance with AACSB requirements for the existing Business Administration major at Cascades, additional AACSB requirements specific to accounting accreditation will be applied to the Accountancy major. Specifically, at OSU-Cascades:
  - Full and part-time faculty teaching at OSU-Cascades are currently vetted and approved by the College of Business (COB) and this will continue for the accountancy program.
  - Annual sufficiency reporting (as defined by the AACSB) is currently completed each year by OSU-Cascades for the COB and will continue for the accountancy program.
  - Learning outcomes, developed by the COB Accountancy Program to ensure program outcomes are achieved, will be the same at OSU-Cascades.
  - Student exit surveys are currently completed on the same timetable as COB and will continue for the accountancy program.

## 2. Demand

- a. List any similar programs offered at the proposed or nearby location(s).
  - The only similar local program is the Linfield College distance accounting program. Locally, COCC offers an Accounting Clerk Certificate (44 credits) and the Associate of Applied Science Business Administration Accounting specialization degree (97-99 credits).
  - The OUS ViewBook 2013/14, pages 11-12, lists accounting being offered at all institutions except for WOU. Only PSU, OSU, and UO have AACSB accredited accounting programs. OSU-Cascades will also have an AACSB accredited program.  
<http://www.ous.edu/media/viewbook/1314/index.html#/12/>
- b. Provide evidence of need for the program at the new location(s).
  - The Occupational Information Network (O\*NET) developed under the sponsorship of the US Department of Labor/Employment and Training Administration lists the accounting profession as projected to grow much faster than average (employment increase of 29% or more) over the period 2010-2020 with 100,000 or more job openings over this same period.
  - COCC teaches the lower division accounting sequence BA 211-212-213. This is the sequence that students planning to major in business or accounting complete. Out of 84 students enrolled in BA 211 in fall 2012 (which is an average term), 24 students indicated that they would be interested in pursuing an accounting major if offered in Central Oregon.
  - Letters of support from COCC are included as additional uploaded information.
- c. Estimate enrollment and number of graduates over the next five years. Will any enrollment limitation be imposed? If so, how will prospective students be enrolled be selected?

- The enrollment goal is to achieve a class size of 25 in the junior level courses by the third year of startup.

Since OSU-Cascades offers only the upper division courses, this would mean that there are 25 junior level and 25 senior level students by year four working towards their accountancy degree. By year four, OSU-Cascades forecasts to be graduating on average 25 accountancy students each year.

- No enrollment limitations will be imposed.

### 3. Personnel

- List the names and qualifications of faculty (regular and adjunct) who will be involved in delivering the program at OSU-Cascades, and their tentative teaching assignments. Will new faculty be needed?

- ALL required coursework for the accountancy major except the specific eight upper division accounting courses are currently offered at OSU-Cascades and Central Oregon Community College.
- OSU-Cascades will hire one accounting assistant professor that will teach five courses. The assistant professor position is currently open and candidates have interviewed onsite (at both campuses).

Teaching assignments cannot be exactly known until the accounting assistant professor is hired. We anticipate that the intermediate series (ACTG 317, 318, and 319) will be taught by the new faculty member.

- OSU-Cascades will hire up to three adjunct instructors that teach one course each. Each adjunct instructor is vetted by the Corvallis accountancy faculty.
- One College of Business accountancy course will be taught by an OSU-Corvallis professor via live transmission, hybrid, or intensive weekend format. For the budget, we assumed the intensive weekend format as this is the most expensive format due to travel costs.

### 4. Other Resources

- Describe facilities (e.g., buildings, labs, equipment) necessary to offer the program at the new location(s).
- Facilities needed to offer the current program are available at OSU-Cascades and COCC. No new facilities are needed. Use of any COCC facilities for OSU-Cascades' classes are covered under the MOU between COCC and OSU-Cascades.

b. Indicate how library needs will be met.

- The Library Assessment is an uploaded document. There is a one-time amount of \$500 investment in resources required, which is shown in year one of the budget.

c. Indicate how students at the new location(s) will receive student services (e.g., academic advising, etc.).

- All OSU-Cascades students receive advising from professional advisors located in Cascades Hall. OSU-Cascades follows the same advising guidelines as the main campus of 300 students per professional advisor, and will hire additional advisors to maintain that guideline.

All other student services will be provided for accountancy students just as they are for all OSU-Cascades students.

## **5. Budgetary Impact**

a. Indicate the estimated cost of the program for the first four years of its operation. (Use the “Budget Outline” and “Budget Outline Instructions” forms on the Forms and Guidelines Web site.)

- The budget forms are an uploaded document.

b. If the program will be financed from existing resources:

1. Describe what the budgetary unit will be doing that is not currently done in terms of additional activities.

- OSU-Cascades programs are enrollment driven, so fund balance or foundation resources are used for start-up costs, and then tuition and RAM revenue support the program as it grows. OSU-Cascades will use fund balance resources until the program is self-supporting.

2. State what these new activities will cost and whether financed or staffed by shifting of assignments within the budgetary unit or reallocation of resources within the institution. State which resources will be moved and how this will affect those programs losing resources.

- See above. There is no moving of existing resources.

## **6. Draft of the MOU – the following template is required.**

a. The program title and limitations (if any).

B.S., Accountancy with no limitations.

- b. What are the responsibilities of the OSU-Cascade campus administration, faculty and staff in order to deliver the program?
  - Dr. Marla Hacker, Dean of Academic Programs will oversee the program at OSU-Cascades. The Enrollment Services and Student Affairs unit at OSU-Cascades, led by Ms. Jane Reynolds will serve accountancy students, just as they do for all other programs located at the Cascades campus.
- c. What are the responsibilities of the OSU-Main campus administration, faculty and staff in order for the program to be delivered at OSU-Cascades?
  - The College of Business is the academic home for tenure- track faculty hired for this program. The COB will therefore be involved in faculty evaluation, in collaboration with the OSU-Cascades supervisor. Additionally, any adjunct faculty hired to teach in the accountancy program will be vetted by the accountancy program lead, Dr. Roger Graham.
  - The College of Business leads the accreditation and assessment processes for all business programs. OSU-Cascades is included in all accreditation and assessment processes that the College of Business conducts. The College of Business leads these processes and the OSU-Cascades campus complies in every way requested.
- d. Provide documentation of discussion of the proposal for the new program with the faculty of the sponsoring department on the Corvallis campus.
  - Dr. Roger Graham, accountancy program lead, has provided and it was uploaded as additional documentation.
- e. Signatories to the MOU.  
See uploaded signature page.

**HAROLD ASHFORD & ASSOCIATES**  
CERTIFIED PUBLIC ACCOUNTANTS

September 28, 2012

Dean Marla Hacker  
OSU-Cascades  
2600 NW College Way  
Bend, OR 97701

Dear Dean Hacker:


This is a letter supporting the need for OSU-Cascades to offer an accountancy major. We are a firm that provides accounting services to the Central Oregon area.

The need for accountants is forecasted to grow nationally. Central Oregon is growing and the need for accounting professionals is increasing. Our support is based upon the forecasted growth. Our firm is excited to engage with this program in providing students with work experience and internship opportunities. Our firm will also be interested in providing employment opportunities as they become available.

On a personal note, my daughter came to work for me and decided she wanted to be a CPA. She had to enroll in Linfield's accounting program because an accounting degree was not offered locally. She is now a CPA in Bend. It would have benefited her tremendously if she could have gotten her accounting degree at OSU-Cascades.

We support OSU-Cascades and we support adding the accounting program. Please let me know if we can help in any additional way.

Sincerely,



HAROLD J. ASHFORD  
Certified Public Accountant

1143 N.E. Fourth Street • Bend, Oregon 97701  
(541) 382-1021 • Fax (541) 382-7273

**CHRIS TELFER**  
**STATE SENATOR**  
DISTRICT 27



**OREGON STATE SENATE**  
**900 COURT ST. NE S-423**  
**SALEM, OR 97301**

October 9, 2012

Dean Marla Hacker  
OSU-Cascades  
2600 NW College Way  
Bend OR 97701

Dear Dean Hacker,

As a CPA I can attest to the need for additional accounting professionals and as an Oregon State Senator I know we have critical higher education capacity issues. As such, I believe adding an accounting program at OSU-Cascades solves both issues.

I have supported the Governor's education reforms which, among other things, will increase the demand for higher education facilities. OSU-Cascades is poised to address those increased capacity issues.

My accounting profession is expected to grow dramatically with an ever increasing demand for those skills and knowledge. With the "stars in alignment" adding an accounting program at OSU-Cascades only makes sense.

Know that I will do anything, as a legislator and a resident of Central Oregon, to make adding an accounting program to OSU-Cascades and having OSU-Cascades satisfy the increased capacity needs of higher education in Oregon.

Sincerely,

Chris Telfer CPA  
Senator, District 27

# HARRIGAN PRICE FRONK & CO. LLP

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

September 20, 2012

John P. Harrigan, CPA  
Wesley B. Price III, CPA  
Candace S. Fronk, CPA

Dean Marla Hacker  
OSU – Cascades  
Bend, Oregon 97702

Re: Accountancy Major / Accounting Certificate Programs

Dear Dean Hacker:

This letter is to lend our support as a local certified public accounting firm in the Central Oregon market for both the accountancy major and accounting certificate programs that are being considered as offerings at the Oregon State University Cascades Campus. We have several reasons for our support:

1. As a firm providing the full-range of CPA services to Central Oregon, including auditing, accounting services and tax preparation and consultations, we would be in a position to partner with these programs to allow for work experience while students are enrolled in the programs.
2. Graduating students would be viable candidates for hire with not only our firm, but other firms in Central Oregon.
3. Students in the program would be in Bend for enough time to embrace the community for its values and therefore be more apt to enjoy the work experience within a CPA located in Central Oregon.
4. Paid internships are a realistic option for enrolled students engaged in the Cascades Campus with CPA firms in Central Oregon.
5. Local students from Bend and other Central Oregon K-12 schools would be provided with a superior opportunity to continue to live and work here while obtaining an accounting degree, a very affordable option compared to moving and going to college out of the area.

We are a strong supporter of the OSU-Cascades concept and the addition of these proposed programs only enhances that support.

975 SW Colorado  
Suite 200  
Bend, OR 97702

Tel (541) 382-4791  
Fax (541) 388-1124

www.bendcpa.com  
email@bendcpa.com



Dean Marla Hacker  
OSU – Cascades  
September 20, 2012  
Page 2

If we may be of further assistance to accomplish bringing these high quality programs to the Cascades campus, please contact us.

Very truly yours,

A handwritten signature in cursive script that reads "Harrigan Price Fronk & Co. LLP".

Harrigan Price Fronk & Co. LLP

cc: Becky Johnson

P:\PRIVATE\ADMIN\partner letters\Wes - OSU.docx



## **Library Support for the Accounting Program on Cascades Campus**

This report is an analysis of the capacity of the OSU Cascades local library collection and services, in combination with access to the resources of the whole of OSU Libraries and Summit, to support the proposed Accounting degree on the Cascades campus. The Accounting degree curriculum will be identical to the one on main campus in Corvallis.

Attached is a copy of the 2006 Category I proposal for the new Bachelor of Science in Accounting degree on the main campus of Oregon State University. This is the most recent review of the library's collections and services that support this discipline. At the time of the review, OSU Libraries collection was determined to be adequate to support the program.

### **Journals**

At the time of the 2006 review, the journal collection was adequate to support the Accounting program. Since then, we have increased the number of online journals, including some that would be used by Cascades students. We currently have over 100 accounting journals and magazines available electronically, including 7 accounting journals listed in the Journal Citation Report for the Business subject category.

Unfortunately, since 2006, the library has been forced to make a number of cancellations due to a flat budget and high annual inflation rates for journals, including 7 accounting journals. OSU Libraries offers the "Scan and Deliver" service for journals we hold in print and Interlibrary Loan for titles not held at OSU.

### **Monographs**

The monographs collection for accounting at OSU is adequate to support the program in Corvallis, and Cascades students can request titles as needed. In addition, the library has added over 200 electronic books on accounting that are available to Cascades students at any time and is continuing to build its electronic book collection.

OSU students, faculty and staff have access to the monograph collections of over forty academic libraries through the Orbis Cascades Alliance and its union catalog, Summit. Authorized OSU users can easily request books from Pacific Northwest libraries, including Portland State University, University of Oregon, University of Washington, and Washington State University. Items are delivered to OSU within 3-5 business days.

The COCC/Cascades library has a very small collection of books on accounting (~150 titles) – this should be increased to allow students the ability to browse and find relevant material. I recommend that a one-time addition of \$500 be added to the Cascades library budget to support the purchase of videos and books for the local collection.

## Databases

The library subscribes to several databases that provide access to accounting literature and data. These are available to Cascades students and include the following:

- Business Source Premier: indexes business literature, includes full text of 3,300 business journals
- Lexis-Nexis Academic: full text major newspapers, news transcripts, legal material and SEC filings
- Mergent Online: Information on NYSE, AMEX and NASDAQ companies
- Business Insights: Essentials: topical business information and company and industry intelligence on thousands of global companies
- Checkpoint: Primary tax documents and secondary analysis for research in federal, state, and local taxation, estate planning, pensions and benefits, international taxation, and payroll taxation
- Wall Street Journal: online index and full-text.
- WRDS/Compustat (Wharton Research Data Services): Financial, economic and marketing data

## Library staff and expertise

Librarian support for this program includes OSU Cascades Librarian, Sara Thompson, as well as OSU Libraries Business Subject Librarian, Laurie Bridges.

## Summary

OSU Libraries collections are adequate to support the proposed Accounting degree at Cascades campus, with the additional funding for collections recommended specifically for the Cascades Campus:

Books & Videos: \$ 500 (year one only)

Journals: \$0

Databases: \$0

**Total funding: \$500**

Respectfully submitted,

Laurel Kristick

October 11, 2012

## **Appendix A: 2006 Library Evaluation for Accounting Category I proposal**

### **OSU Libraries Collection Development**

#### **Library Evaluation for Category I Proposal**

Proposal to offer a Bachelor of Science in Accountancy

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#### **Title of Proposal**

Accounting, Finance and Information Systems

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#### **Departments**

Business

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#### **Colleges**

The subject librarians responsible for collection development in the pertinent curricular area has assessed whether the existing library collections and services can support the proposal. Based on this review, the subject librarian concludes that present collections and services are:

☐ inadequate to support the proposal (see budget needs below)

☐ marginally adequate to support the proposal

☒ adequate to support the proposal

Estimated funding needed to upgrade collections or services to support the proposal (details are attached)

Year 1:

Ongoing (annual):

**Comments and Recommendations:**

Collection is currently adequate; however there is concern is for the libraries ability to support growth and diversification of collection while maintaining a strong core.

Date Received: 8/3/2006

Date Completed: \_\_\_\_\_

Margaret Mellinger  
Subject Librarian

\_\_\_\_\_  
Signature

Laurel Kristick  
Head of Collection Development

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

Karyle Butcher  
University Librarian

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**Oregon State University Libraries**  
**Evaluation of the Collection Supporting:**  
**Proposal to offer a Bachelor of Science in Accountancy**

Oregon State University  
College of Business  
Department of Accounting, Finance and Information Systems

In response to this request for an evaluation, we reviewed the library collection assessment for Business, completed in March 2000. This assessment reviewed the monographic and serials collections in Business. Because the proposed degree program does not introduce any new courses, the 2000 assessment gives a good overview of the ability of the OSU Libraries collection support for the existing courses in Accounting. Support for the elective courses in Accounting was also considered in this evaluation.

**Monographs:**

According to the 2000 OSU Libraries Collection Assessment, the monograph collection in Accounting and Finance is adequate to support upper division undergraduate study.

OSU students, faculty and staff have access to the monograph collections of over forty academic libraries through the Orbis Cascades Alliance and its union catalog, Summit. Authorized OSU users can easily request books from Pacific Northwest libraries, including Portland State University, University of Oregon, University of Washington, and Washington State University. Items are delivered to OSU within three days.

**Serials/Journals:**

The 2000 OSU Libraries Collection Assessment revealed that the serials collections were adequate to support upper division undergraduate study. Online journal access has increased the number of journals available to the Oregon State University community in the past several years. Major packages from publishers such as Elsevier, Wiley and Springer have been added,

and we intend to move the Blackwell journals to online only in the next year. The online subscriptions represent an overall increase in journal titles. For those titles we have not added, OSU Libraries subsidizes Interlibrary Loan so that students and faculty can obtain journal articles not available at Oregon State University.

### **Government Information**

OSU Libraries is partial federal depository, meaning that a core collection of government documents are housed here. These documents include U. S. Congressional hearings which can be useful in the study of Sarbanes Oxley and other accounting-related legislation. FASB pronouncements, technical reports and bulletins are also available. SEC filings can be accessed through Edgar online and also through our subscription to Lexis-Nexis Academic. Lexis-Nexis Academic can also be used to search for pending legislation and current laws.



## Subject-Specific Indexes and Abstracts

The library subscribes to several databases that provide access to accounting literature and data. These include the following:

- Business Source Premier; online access to business literature
- Lexis-Nexis Academic: online access to major newspapers and magazines and to SEC filings.
- EconLit: economic literature
- CCH Tax: tax accounting
- Wall Street Journal: online index and full-text.
- Value Line
- Research Insight/Compustat – Standard & Poor's market data (this license will come up for re-negotiation in 2007)

## Summary

Current library resources are adequate to support the program as described.

Respectfully submitted by:

Margaret Mellinger,

Oregon State University Libraries

August 10, 2006

## **COB FACULTY SUPPORT FOR THE ACCOUNTING MOU**

**From:** Graham, Roger - COB  
**Sent:** Wednesday, December 05, 2012 7:21 PM  
**To:** Hacker, Marla E  
**Subject:** RE: help with one more item for the MOU please

Marla - here is something but there will also be minutes to the meeting prepared sometime.  
Regards  
Roger

Roger Graham  
Professor of Accounting  
Oregon State University  
541 737 4028

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**From:** Hacker, Marla E  
**Sent:** Wednesday, December 05, 2012 9:16 AM  
**To:** Graham, Roger - COB  
**Subject:** help with one more item for the MOU please

Roger, I have to provide the following information. Will you please just reply to this email with a summary of what occurred at Friday's COB faculty meeting? It is more credible coming from you than from me and you know who was in the room, which I could not see. Thank you. marla

- d. Provide documentation of discussion of the proposal for the new program with the faculty of the sponsoring department on the Corvallis campus.

A fully attended College of Business (COB) faculty meeting was held on Friday November 30th. The first agenda item was the memorandum of understanding (MOU) between the COB and Cascades Campus. The MOU had been e-mailed to faculty one week prior to the meeting on November 30th so that COB faculty had sufficient time to read the MOU prior to the meeting. Associate Dean Jim Coakley and Undergraduate Programs Committee Chair Rene Reitsma presented the proposal and facilitated discussion. Marla Hacker from Cascades Campus attended via Skype. A short discussion followed. The only question from the faculty regarded future plans of Cascade Campus relative to the COB. Marla Hacker responded that plans at present at Cascades Campus are limited to the accountancy program and a hospitality program. At that point the question was called and seconded. No discussion followed. The vote was called and the count unanimously in favor of establishing the accountancy program at Cascades Campus.

## **COCC SUPPORT FOR OSU-CASCADES MOU IN ACCOUNTING**

I strongly support and am very excited about the new accountancy major at OSU-Cascades. As a COCC instructor and advisor I frequently council students on how they can attain their goal of becoming a CPA. I have frequently experienced their disappointment and frustration when a student discovers that they cannot earn an accounting degree in Central Oregon. The main barrier for these students has been the requirement to relocate to the “valley” or finish their accounting bachelor’s degree “on-line” ; neither option is attractive nor economically viable. Many students have obligations and personal commitments which prevent them from relocating to finished their desired goal.

Also, having a new accountancy major at OSU-Cascades will also help our professional CPA community at large, a research professor can also provide seminars and forums for CPE credits.

Again, I am delighted and thrilled about this new major.

Jim Ellis  
Department Chair - Business & Aviation  
Central Oregon Community College (COCC) Bend, Oregon  
541-383-7718  
[jellis@cocc.edu](mailto:jellis@cocc.edu)

-----Original Message-----

From: Michael Fisher [mailto:mfisher@cocc.edu]

Sent: Saturday, November 24, 2012 10:44 PM

To: Hacker, Marla E

Subject: Re: email of support from COCC for the Accounting major at OSU-Cascades

Marla,

I'd like to offer my support for the Accounting major at OSU-Cascades. Recent, high enrollments at COCC have increased the need for choices beyond the two year degree. The Accounting major should be a solid part of the solution to this challenge and will be a be an asset to an already strong partnership between OSU-Cascades, COCC and the Central Oregon community. COCC welcomes the chance to assist in making this a success.

Michael Fisher  
Instructional Dean  
Central Oregon Community College  
(541) 383-7755

On Nov 15, 2012, at 9:12 PM, "Hacker, Marla E"

<Marla.Hacker@oregonstate.edu<mailto:Marla.Hacker@oregonstate.edu>> wrote:

Michael,

It will help the approval process at OSU-Corvallis, if I can get a brief statement of support for OSU-Cascades offering the accounting major.

It can be a response to this email, with your title and contact information included. Thank you for your help. marla