Paulding County

The School of Accountancy requests an optional Consultative Review from the Peer Review Team to provide non-standard-related insights and/or recommendations concerning the strategic decision of Kennesaw State University, recently approved by the University System of Georgia Board of Regents, to launch a formal 2+2 BBA-Accounting degree program at a second location in Paulding County, Georgia. Summarized below is the relevant background information regarding the 2+2 BBA-Accounting program in Paulding County.

In the fall of 2009, Kennesaw State University entered an agreement with Georgia Highlands College to respond to the higher educational demands of one of the fastest growing, yet underserved by higher education, counties in the state of Georgia. At the time of the creation of the partnership with Georgia Highlands College, Kennesaw State University enrolled more than 22,000 students and was categorized as a comprehensive university. Georgia Highlands College was a two-year college with more than 4,000 students. Both institutions are part of the University System of Georgia. The site, the former Paulding County, Georgia courthouse and an adjacent county-owned building, was donated to Kennesaw State University and Georgia Highlands College in 2007 after a University System of Georgia Board of Regents' survey concluded that cooperative efforts between two- and four-year USG institutions would best address the state's needs for new academic programs in growing, underserved areas like Paulding County. At that time, the Atlanta Regional Commission identified Paulding as one of the fastest-growing counties in Georgia, with 170 percent growth over the last 15-plus years. After a nearly $1 million renovation, the 31,000 square-foot facility featuring state-of-the-art classrooms, computer and science labs, a media library, administrative offices and meeting rooms, opened for classes in January 2010. “The “2+2” initiative is a giant step toward the Vision we all had for the Paulding site,” said KSU President Daniel S. Papp. “Our goal was to expand higher education and ultimately to make a four-year college education accessible to students in the rapidly growing but underserved Paulding community.”

The first undergraduate degree program launched at the Paulding site was in early childhood education. Based on information provided by Georgia Highlands students, the Kennesaw State University Paulding Site Director suggested several additional majors to be analyzed for potential new 2+2 academic programs at the Paulding site, including Accounting.

The School of Accountancy drafted a series of surveys that were administered to Georgia Highlands College students during spring and fall 2013, and the survey results indicated that sufficient demand exists in order to launch the 2+2 BBA-Accounting program. The School of Accountancy Undergraduate Curriculum Committee and faculty approved the following two year cohort curriculum to be offered at the Paulding Instructional Site:
The advantage of using the cohort format is that it forces standardization of course offering and course sequencing and facilitates efficient scheduling of faculty. This schedule of courses includes nine credit hours of accounting internship credit that would be utilized to satisfy the Business Electives requirement of KSU’s BBA-Accounting curriculum. It is not known at this time whether sufficient internship opportunities would be available to the cohort students. Additionally, in order to receive nine credit hours of internship credit, the students need to work full-time for the semester and meet KSU’s 3.0 GPA requirement in order to receive internship credit.

Because of the requirements for entry into and success in the accounting profession, the preferred emphasis for a proposed 2+2 accounting program would be to prepare students for entry into specialized graduate degree programs in accounting such as the Master of Accounting degree program at Kennesaw State University. In addition to the examination and experience requirements to become a Certified Public Accountant in the state of Georgia, CPA licensure also requires 150 semester hours of college credit and 30+ credit hours of upper-level accounting courses. Public accounting firms have expressed a preference that students obtain the 150 semester hours through specialized graduate degrees in accounting or taxation rather than by taking additional undergraduate courses. Those students who do not pursue a graduate degree in accounting would be prepared for entry-level positions in business or other organizations and graduate study in other business disciplines, law, or other areas.

We would greatly appreciate any recommendations from the Peer Review Team regarding this strategic opportunity facing the School of Accountancy, including any insights in providing alternative formats of student advising, strategic deployment of faculty, innovations in experiential education, or other areas related to providing high quality undergraduate accounting education at a secondary location.