

Analysis of MPTC Associate Degree Accounting Participants Continuing Their Education
Toward Advanced Degrees and Certifications

by

Carrie Schmidt

A Research Paper
Submitted in Partial Fulfillment of the
Requirements for the
Master of Science Degree
in

Career and Technical Education

Approved

A handwritten signature in cursive script, reading "Carol Mooney", is centered on the page. The signature is written in dark ink on a light-colored background.

Dr. Carol Mooney

The Graduate School
University of Wisconsin-Stout

August, 2011

**The Graduate School
University of Wisconsin-Stout
Menomonie, WI**

Author: Schmidt, Carrie A.

Title: *Analysis of Associate Degree Accounting Participants Continuing Their Education toward Advanced Degrees and Certifications*

Graduate Degree/ Major: MS Career and Technical Education

Research Adviser: Carol Mooney, Ph.D.

Month/Year: August, 2011

Number of Pages: 72

Style Manual Used: American Psychological Association, 6th edition

Abstract

This study is an analysis of associate degree accounting participants continuing their education toward advanced degrees and certifications. The study was conducted during the spring semester of 2010-2011. Participants include graduated and existing associate degree accounting students from Moraine Park Technical College within the last five years.

A survey was administered to participants through an online survey tool. The survey was intended to collect data regarding advanced degrees and certifications as well as influencing factors regarding the decision to continue their education beyond the associate degree. The data gathered was analyzed to determine the frequencies and percentages of responses, and compiling responses to open-ended questions.

The results of this research provide valuable evidence indicating many students do continue or contemplate continuing education beyond the associate degree. These results prove the importance of developing curricula and articulation agreements in support of these findings as well as increase communication to participants about the opportunities.

Table of Contents

Abstract	2
List of Tables	6
List of Figures	8
Chapter I: Introduction.....	9
Statement of the Problem.....	11
Purpose of the Study	11
Assumptions of the Study	12
Definition of Terms.....	12
Limitations of the Study.....	14
Methodology	15
Chapter II: Literature Review	16
Chapter III: Methodology	26
Subject Selection and Description	26
Instrumentation	26
Data Collection Procedures.....	27
Limitations	27
Chapter IV: Results.....	28
Results of Research Question #1	31
Results of Research Question #2	34
Results of Research Question #3	40
Results of Research Question #4	42

Results of Research Question #5 47

Chapter V: Discussion 50

 Findings..... 51

 Conclusions..... 57

 Recommendations..... 59

References..... 60

Appendix A: Surveys..... 65

List of Tables

Table 1: When did you enroll in the Accounting Program at MPTC?.....	30
Table 2: How many credits have you completed in the Accounting Program up to this point?.....	31
Table 3: When do you anticipate graduating?.....	31
Table 4: When you graduated from MPTC, what was your immediate goal?.....	32
Table 5: As of today what is your immediate goal after graduation?.....	33
Table 6: Please select all educational goals you hope to achieve in the future.....	33
Table 7: When you first enrolled in the Accounting program, what was your immediate goal after graduation?.....	34
Table 8: If your immediate graduation goal changed while completing the program, please select all related factors which impacted the reason for the change.....	35
Table 9: During the admissions and enrollment process how much exposure was provided to information regarding existing transfer agreements with other colleges?.....	37
Table 10: When first enrolling in the program what was your immediate goal after graduation?.....	38
Table 11: Please select the one choice that most closely reflects the amount of time spent up to this point thinking about continuing your education past the associate degree level?.....	39
Table 12: Please select the one choice that most closely reflects the amount of time spent up to this point thinking about continuing your education past the associate degree level?.....	40
Table 13: Have you continued your education beyond the associate degree.....	41

Table 14: If you did not choose to continue education beyond the associate degree, please select the answer that most closely reflected your reason for the decision.....	41
Table 15: Please select the answer that most closely reflected your reason for the decision.....	42
Table 16: Please select the factors important in deciding on an institution to attend for the advanced degree or certification.....	43
Table 17: Have you completed the advanced degree or certification?.....	45
Table 18 What is the reason you have not completed your advanced degree or certification?.....	45
Table 19: Please select all advanced degrees or certifications you have earned.....	46
Table 20: Please select all other educational goals you hope to achieve in the future.....	47

List of Figures

Figure 1: Graduate year.....	29
Figure 2: Factor impacts of decision.....	36
Figure 3: Factor impacts of decision.....	37
Figure 4: School Choice.....	44
Figure 5: Overall transferability process opinion.....	48

Chapter I: Introduction

Twenty-two million new workers with postsecondary degrees will be required by 2018 as projected by a report from Georgetown University titled, *Help Wanted: Projections of Jobs and Education Requirements Through 2018* (Hemmelman, 2010). The report also notes that America will fall short of workers with associate degrees or better by three million (Hemmelman, 2010). As reflected by the results of this report education is critical to the success of each member of society and the nation collectively. Career development and educational related decisions require careful consideration by each individual as they prepare to become a contributing member of society.

According to the National Center for Education Statistics (NCES) 43% of all U.S. undergraduates enroll in a two year college (Boggs, 2010). Characteristics of a student enrolling at a two year college may be influenced to attend due to gender, race, ethnicity, age, family background, economic situation and career goals. According to the Wisconsin Technical College System (WTCS) 400,000 residents fit these characteristics and is coming through the system every year (2011). In the state of Wisconsin there are 16 two year technical colleges located throughout the state which form the WTCS. One of the major goals of the WTCS is to approve demand-driven, cutting-edge career and technical education and training programs developed by Wisconsin's technical colleges in collaboration with Wisconsin's businesses and industry, labor, and other partners (Wisconsin Technical College System Board, 2009). The WTCS Board is responsible for the initiation, development, maintenance, and supervision of programs with specific occupational orientation below the baccalaureate level, including associate degrees, training of apprentices and adult education.

The Moraine Park Technical College (MPTC) District comprises' all of Fond du Lac and Green Lake counties and the majority of Washington and Dodge counties within the state of

Wisconsin. It has three campuses and a number of regional centers throughout the District. The college offers a full range of certificate, diploma, and associate degree programs, developed and driven by the mission to provide innovative education for the evolving workforce and community. The college business division comprises of all business related offerings, including business management, leadership, professional services, marketing, culinary arts and finance. Finance is broken into two career paths; an associate degree in accounting and the accounting assistant certification. The associate degree in accounting is just one of over 200 degree offerings from the college (MPTC, 2010).

Career paths of accounting associate degree graduates typically include an entry level position in the field of accounting; such as bookkeeping, accounting and auditing clerks with a median salary of \$36,397 (MPTC, 2009). Nationally, people with an associate degree in accounting averaged roughly 20 percent higher wages in 2001 than someone with only a high school education, and those with the advanced degree or certificate see about a 33 percent increase in wages over those with the associate degree (Crosby, 2003). Therefore, some students choose to use the associate degree as a stepping stone to continue their education of a baccalaureate or master degree, Certified Public Accountant (CPA) certification, other certifications and beyond. These students are able to transfer to complete an advanced degree due primarily to articulation agreements between the college offering the associate degree and a four year institution. An articulation agreement recognizes courses taken at the associate degree level as transfer credits towards the bachelor degree providing students significant cost and time saving advantages (Crosby, 2003). MPTC has a number of articulation agreements with various four year institutions where the courses taken may be transferred in towards a bachelor degree in accounting.

The field of accounting only continues to become more technical in nature due to the increased number of businesses, changing financial laws and regulations and greater scrutiny of company finances (Dohm and Shniper, 2007). In an effort for MPTC to provide a top notch accounting program and educational experience for participants, the school and those involved in the development and deployment of the accounting program need to understand the needs and demands of their customers.

Statement of the Problem

Data exists at MPTC to follow associate degree graduates entering the profession after graduation. However, no data exists to indicate the number of MPTC accounting participants furthering their education. Therefore, this study will identify the number of participants pursuing or contemplating advanced degrees and certifications upon completion of the MPTC accounting associate degree as well as factors influencing these decisions. The results will be used to make informed decisions about the MPTC accounting program development in the future.

Purpose of the Study

The lack of relevant data regarding the career paths of participants from the MPTC accounting program is hindering the ability to make informed program developmental decisions. The purpose of the study is to answer the following research questions;

1. What are participant goals upon completion of the associate degree accounting program: employment or continuing education?
2. Do participant goals change over the course of the program? If so, why and what are influencing factors?
3. What is the percent of accounting graduates which continue their education beyond the associate degree?

4. For those participants' continuing education, what are the details of the advanced degree and influencing factors?
5. For those that have pursued advanced degrees how smoothly was the transferability of MPTC's accounting curriculum to the advanced degree work?

Assumptions of the Study

The following are assumptions of this study;

1. This study assumes all participants surveyed will respond truthfully to the best of their ability regarding their experiences and goals with MPTC and the accounting program.
2. This study assumes all participants had limited exposure to articulation information at MPTC.

Definition of Terms

Participant. Someone who is currently attending has attended or has graduated from the MPTC accounting program.

U.S. Office of Education. The department, within the United States federal government responsible for promoting student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

National Center for Education Statistics (NCES). The primary federal entity for collecting and analyzing data related to education.

U.S. Network for Education Information (USNEI). USNEI is an interagency and public/private partnership whose mission is to provide official information assistance for anyone seeking information about education opportunities.

U.S. Bureau of Labor Statistics (BLS). A principal federal agency, responsible for measuring labor market activity, working conditions, and price changes in the economy. Its mission is to collect, analyze, and disseminate essential economic information to support public and private decision-making. As an independent statistical agency, BLS serves its diverse user communities by providing products and services that are objective, timely, accurate, and relevant.

FLEx courses. MPTC associate accounting program offers flexible learning options without interrupting an already busy schedule.

Certified Public Accountant (CPA). A credential conferred by a state or similar governmental jurisdiction that authorized the holder to practice as a certified public accountant in that jurisdiction.

Articulation agreement. A signed agreement established between two educational institutes, such as MPTC and a four year degree granting institution, allowing a student to apply credits earned in specific programs at one institution toward advanced standing, equal transfer, or direct entry into specific programs at another institution.

Committee on Baccalaureate Expansion (COBE). The purpose of the committee is to examine the number and nature of baccalaureate degree holders in Wisconsin as compared with other states, determine why Wisconsin is lagging behind, and recommend cost-effective and collaborative strategies to provide access and opportunities to expand the number of degree completers in our state.

Wisconsin Department of Workforce Development (DWD). A state agency charged with building and strengthening Wisconsin's workforce in the 21st century and beyond. Primary responsibilities include providing job services, training and employment assistance to people

looking for work, at the same time as it works with employers on finding the necessary workers to fill current job openings.

The University of Wisconsin (UW) System. One of the largest systems of public higher education in the country serving more than 182,000 students each year and employing more than 32,000 faculty and staff statewide.

Two-Plus-Two agreement. A contract between a community or junior college and a four-year university in which the student studies the first two years at the community or junior college, usually working toward an associate's degree, and completes junior and senior year studies at the four-year institution to complete requirements for a bachelor's degree. The agreement is Program Specific so the courses of a specific associate's program have a guaranteed application toward a specific bachelor's program.

Limitations of the Study

The following is a list of factors that may affect the outcome of the research being conducted in this study;

1. This study will be restricted to participants of the accounting program at MPTC.
2. This research will be of benefit to the accounting program at MPTC.
3. This survey will be conducted through an online survey tool called SurveyMonkey. This creates a limitation in regards to the participants of the study. The rate of return could be impacted due to sample comfort level of using technology.

Methodology

This is a descriptive study using quantitative analysis. The method used for data collection is a survey. Surveys' were administered to various participant groups within the accounting program at MPTC.

Chapter II: Literature Review

This chapter will focus on a review of literature to support the analysis of associate degree participants' continuing education for advanced degrees and certifications. The review includes a brief history and overview of Postsecondary Education in the United States with an emphasis on Career and Technical Education. It also provides an overview of Career Development as it relates to career and educational choices.

Postsecondary Education

"There are two types of education. One should teach us how to make a living, and the other how to live." (Goodreads, 2011). This quote, from the second President of the United States (U.S.), provides a perspective on the educational systems existing in the U.S. today. During the 20th century the U.S. free public educational system was firmly established and sovereignty rested with the states. Although states were delegated authority, the federal government established the Department of Education in 1953. As of 1980 this agency took a vigorous role in stating national positions and in researching questions overall interest. Its findings proved influential in both state and local reforms (Britannica Online Encyclopedia, n.d). The federal government has also become a source of funding for the educational system. During the fiscal year of 2009, the Department of Education received almost \$100 billion to fund over 20 programs (Department of Education, 2010). A number of these programs are related to the postsecondary system.

The postsecondary system provides education beyond the secondary level of education and can be in the form of training or degree-granting academic credit. The various institutions are created based on their purpose determined by each state. According to data from the U.S. Network for Education Information (USNEI) within the U.S. there are 6,479 postsecondary institutions, including 4,182 non-degree institutions. Of the degree-granting higher education

institutions, some 1,732 award only the associate degree plus sub-bachelor's certificates and diplomas; 702 award only the bachelor's degree; 1,094 award degrees and certificates beyond the bachelor's degree but not the research doctorate; and 654 institutions award the research doctorate (2006).

The four year institution primarily serves the bachelor degree and beyond. These institutions are often times formed as colleges or universities. As defined by the Britannica Online Encyclopedia;

A four-year college usually emphasizes a liberal-arts or general education rather than specialized technical or vocational preparation. The four-year college may be an independent privately controlled liberal-arts college, or it may be the undergraduate division of a private or state university. A university division that offers a graduate or professional degree is usually called either a “college” or a “school” or “graduate school.

The two year institutions and others serve the remaining population. As defined by the Britannica Online Encyclopedia,

A junior college is an institution that provides two years of academic instruction beyond secondary school, as well as technical and vocational training to prepare graduates for careers. Such colleges are in many ways an extension of the public-school system, providing terminal education (vocational and semiprofessional training) for many students and providing the first two years of undergraduate college study to others.

Junior colleges usually also offer a variety of flexible programs that are nontraditional in style and content. They have pioneered in offering part-time study, evening sessions, and instruction by television, weekend workshops, and other services for members of their communities.

Junior colleges can be further divided and defined depending on the state, author, purpose and services provided. These can include, but not limited to; public or private colleges, comprehensive community colleges, college and university centers, two-year branch colleges, and technical institutes (Blocker, Plummer, Richardson, 1965). The first two-year institutions were developed in the 1800's and they were organized to provide an education very similar to those found in the first two years of the four year institutions. Since that time many variations have emerged. In particular, the technical institutes have as their central purpose the education of individuals in technical engineering fields. (Blocker, Plummer, Richardson, 1965)

As hinted by the definition of a junior college the ability to transfer credits from a two year institution to a four year institution towards the bachelor degree is often an option. Articulation agreements have existed from the beginning of the two-year college movement, appearing first as informal arrangements in the Midwest and California then expanding to over 30 states by 1985 (Kintzer & Wattenbarger). It can be argued that for most professional four year programs, a comparable and most often less expensive two-year technical program can be found (Blocker, Plummer, Richardson, 1965). In the mid-1980's interest began to grow regarding the transferability of vocational education from the technical institute to baccalaureate degrees due to the project work of the U.S. Office of Education (Kintzer & Wattenbarger, 1985). This body of work titled *Education and Training: A Guide to Inter-Institutional Cooperation* identified and described successful transfer agreements and contributing factors (Kintzer & Wattenbarger, 1985). This promoted continued collaboration between institutions and states. The implementation of "two-plus-two" cooperative programs in Oregon and Texas are just two examples. Today, most states within the United States have transfer agreements in place with an average of 12% of all students graduating from a four year institution taking advantage of the agreements (Callen, 2009).

In summary, the post-secondary U.S. education system attempts to provide individuals with the tools necessary to fulfill the dream of President John Adams. As with all things, education continues to evolve. Economic and technological trends affect education and the workplace. It has become increasingly evident with the turn of the century how critical articulation agreements have aided in improving the effectiveness and efficiency of education (Robertson-Smith, 1990).

Career and Technical Education

The purpose of vocational education is to help a person secure a job, train him so he can hold it after he gets it, and assist him in advancing to a better job” (Wirth, n.d). This quote dated back to the early 1900’s was from Charles R. Allen, a friend of one of the vocational education founders Charles A. Prosser. Prosser served as the Executive Secretary of the National Society for the Promotion of the Industrial Education and was the effective author of the Smith-Hughes Act of 1917. The Act was designed to provide American industry with training for the complicated work skills required in a technological society through a federal funded program. According to Prosser the source of vocational education must be “in the experience of those who had mastered the occupation” (Wirth, n.d). The Smith-Hughes Act established the pattern for nearly 50 years of federal aid in the field of vocational education until the mid-1960’s (Wirth, n.d). Today, the Office of Vocational and Adult Education (OVAE) administers and coordinates programs that are related to adult education and literacy, career and technical education (CTE, formally vocational education) and community colleges. The division of Academic and Technical Education is responsible for helping all students acquire challenging academic and technical skills and be prepared for high-skill, high-wage, or high-demand occupations in the 21st century global economy. One key responsibility of this division is to administer the Carl D. Perkins funding for CTE. The Carl D. Perkins Vocational and Technical

Education Act of 2006 (Perkins) was designed to increase focus on the academic achievement of CTE students, strengthen the connections between secondary and postsecondary education and improve state and local accountability (U.S. Department of Education, OVAE, n.d). Federal funds are distributed to states which submit proposals that comply with the intention of the Acts.

The state of Wisconsin is on a five year plan for Perkins funding beginning with the program year 2008-09 and going through 2012-13. During that year, the state received approximately \$23,786,700 in aid. Priorities for the state over the five year plan include: strengthening CTE programs; achieving student success, assuring access and participation in nontraditional training occupational employment, and promoting and supporting high school to college transitions for CTE Students (U.S Department of Education, OVAE, n.d). The Wisconsin Technical College System (WTCS) is a statewide system with 16 two year institutions located throughout the state. The colleges equip graduates with real world, hands-on experience they apply to specific occupations that provide security and a quality of life (WTCS, 2009). They also stimulate local economic development by providing a well-educated workforce based solely on the occupational needs of local business and industry. The colleges contributed roughly \$7 billion dollars of state output in 2006 to the economy by means of creating additional output, jobs and earnings (Wisconsin Taxpayers Alliance, n.d).

One of the principal purposes of the WTCS system is to provide occupational education, training, and retraining programs. WTCS also provides customized training and technical assistance to business and industry in order to foster economic development and expansion of employment opportunities. Additional purposes are to cooperate and contract with secondary schools; provide collegiate transfer programs; basic skills education; community services and self-enrichment activities; and address barriers created by stereotyping and discrimination. One

of the strategic initiatives for 2009-11 is to enhance the transferability of occupational credits and credentials that support career advancement (WTCS System Board, 2007).

Moraine Park Technical College (MPTC) is one of the 16 technical colleges in the system. The vision of the college is to be a preferred, respected and responsive leader in collaborative learning dedicated to meeting the current and emerging needs of businesses, industry and the communities we serve through excellent service, high-quality programs, and advanced technologies (MPTC, 2009). The MPTC accounting program offers two degree opportunities, the associate degree and the accounting assistant certification. Each program is offered at three main campus locations using different instructional methods, including traditional, evening, online, blended, and the FLEx accelerated, or a combination of all to best fit the student's needs. Data captured in 2010 recorded program enrollment of approximately 300 students in the associate degree program with a median age of 27 (MPTC). The student completes an estimated 70 total credits in the program, 50 of which are accounting related and the remaining being general education and institutional required courses (MPTC, 2010).

According to the U.S. Bureau of Labor Statistics jobs in the bookkeeping, accounting and auditing clerk areas are predicted to increase by 264,000 or 12.5 percent by 2016 (Walker, 2009). Most positions will require a minimum of a high school diploma with many requiring an associate degree. Additionally, jobs for accountants, auditors and other high wage accounting related jobs, requiring an advanced degree or certification, are projected to increase by 226,000 or 17.7 percent between 2006 and 2016 (Walker, 2009). The Wisconsin Department of Workforce Development (DWD) has reported similar projections for the profession to be one of the top occupations in demand for the state with an estimated 1.5 percent annual growth by 2018 (2010). The average annual wage for an accountant with a bachelor's degree is \$61,069 (DWD, 2010).

In the year 2000 Wisconsin ranked only 30th among the states in the percentage of the adult population with a baccalaureate degree and continues to lag behind (Committee on Baccalaureate Expansion (COBE), 2005) other states. This statistic causes a great deal of concern for the state as the economy continues to transition from one of an industrial driven economy to a knowledge based economy. A report conducted by COBE on Baccalaureate Expansion in 2005 concluded it is “critical for the state’s economy to increase both the supply and demand of individuals with a baccalaureate degree” (p.21). One recommendation of the report included a collaborative effort between WTCS and the University of Wisconsin (UW) system to allow the credits earned at the technical college level partially satisfy the general requirements and other degree requirements upon transfer to the UW colleges. Once implemented WTCS students successfully transferring credits to UW institutions expanded from 580 in 1995-96 to 2,071 in 2007-08 (University of Wisconsin System Office of Policy Analysis and Research, 2010). As of 2010 these collaborative efforts have resulted in nearly 500 established articulation agreements among various other credit transfer opportunities (University of Wisconsin System Office of Policy Analysis and Research, 2010). The MPTC accounting program has an estimated 20 existing agreements such as between MPTC and UW-Platteville (MPTC, 2011). The field of accounting only continues to become more technical in nature due to the increased number of business, changing financial laws and regulations and greater scrutiny of company finances (Dohm and Shniper, 2007). As an example, Wisconsin now requires 150 credit hours to sit for the CPA exam which would include additional education beyond even the bachelor’s degree at most colleges or universities.

With the continued complexity of the profession and increased shift in demand for job candidates to hold advanced degrees and certifications so do the questions about the direction of the program and the purpose of career and technical education. As remarked by Secretary Arne

Duncan regarding the release of the “Pathways to Prosperity” report from the Harvard Graduate School of Education, “The mission of CTE has to change. The goal of CTE 2.0 should be that students earn a postsecondary degree or an industry-recognized certification and land a job that leads to a successful career.” He also shared at the national level a vision for transforming CTE programs to serve as viable and rigorous pathways to postsecondary and career success (2011).

Career Development

Career development is an area of study around the career and educational choices of individuals. For the purposes of this study, the decisions participants make to pursue advanced degrees and certifications beyond the associate degree of accounting are of specific interest as possible factors contributing to the decision. The Social Cognitive Career Theory (SCCT) offers a framework for decision making, whereby explaining the impact educational and vocational interests combined with performance in these areas have on the career related choice of an individual (Brown, 1999).

SCCT examines processes related to learning by observing others and self-regulation. Self-regulation, as defined by Bandura, refers to “self-generated thoughts, feelings, and actions that are directed toward attainment of one’s education goals” (Zimmerman, Bonner, & Kovack, 1996, p. 141). According to the theory, individuals are social agents with goals for the future highly subject to success based on self-regulation. Also related to the theory is the conviction that an “efficacy expectation” or the ability to be successful at executing the behavior plays a vital role in the achievement of the goal (Bembenutty, 2010). Three major dimensions of self-efficacy are important in the analysis of goal pursuing: magnitude, generality, and strength of efficacy expectations (Bandura, 1997). Magnitude refers to level of difficulty capable of undertaking; generality to the extent one’s expectancy beliefs generalize across situations and strength, the degree of self-efficacy that individuals have to master specific tasks. Therefore

students with a high level of self-efficacy will remain focused on their goal over time regardless of difficulties encountered.

Four major sources of efficacy expectations have been identified by Bandura to impact individual self-efficacy: performance accomplishment, vicarious experience, verbal persuasion, and emotional and physiological arousal (1997). Performance accomplishment refers to the belief of personal mastery resulting from experiencing success in task performance. Vicarious experience refers to gaining a sense of personal mastery by seeing others successfully accomplish important tasks. Verbal persuasion can be in the form of suggestions by others. Finally, emotional and physiological arousal refers to one's interpretation of reactions to different circumstances impacting performance (Bandura, 1997).

The self-efficacy theory has been applied to the study of career behavior based on the rationale that cognition mediates behavior, and pertains to the beliefs about one's performance possibilities (Osipow & Fitzgerald, 1996). Research conducted among young adults has confirmed the beliefs that self-efficacy plays a key role in occupational development and pursuits. In addition, these beliefs can also be used as a predictor of an individual's mastery of educational requirements for chosen career (Bembenutty, 2010). In conclusion, all of these factors may be influences based on student success and/or interactions within the technical college experience in pursuant of the advance degree or certification.

The analysis of MPTC associate degree accounting participants continuing to advanced degrees and certifications will be researched in Chapter Three in an attempt to support or show a shift in the philosophy of CTE as well as the importance of articulation as a pathway opportunity. The research will also provide insights as to the influencing factors on the decision to continue as the individual progresses through the program. The study will focus on research

questions of study that have been identified in Chapter One. These questions will gauge the decisions and contributing factors of the participants.

Chapter III: Methodology

A descriptive study using quantitative analysis was conducted to gather data from MPTC accounting program participants to facilitate the development of the program which aligns with the needs of the participants. The method used for data collection was a survey. Surveys were conducted of various participant groups. The nature of the questions developed were used to determine the number of participants continuing or planning to continue their education beyond the associate degree and contributing factors for related decisions.

Subject Selection and Description

The population of this study consisted of MPTC participants. One group represented MPTC accounting program graduates from within the last five years. The second group represented MPTC accounting program students currently enrolled and attending classes during the spring 2010-2011 year. Program courses were selected to provide a sample of students from within various completion stages of the program. Students currently enrolled in the Accounting 1, Auditing, Advanced Cost Management and Advanced Tax courses were surveyed. All participants were sent the survey via email from the MPTC institutional research department.

Instrumentation

For this study two questionnaires were developed, one for each participant group (see Appendix A). The surveys were developed by the researcher and reviewed and administered by the institutional department of MPTC. Survey questions were determined based on the research questions identified for the study. Both questionnaires consisted of inquiries on population demographics, program demographics, educational program goals, and factors for education decisions. The questionnaire for the graduates also inquired as to whether further education was pursued upon graduation. A research proposal application was completed for MPTC and UW Stout and approved by both institutions. An informed consent was included for all participants.

A pilot of the survey was conducted in the spring of 2009-2010 with a limited sample of participants from both groups. After the pilot surveys were collected, changes were identified and made to the final instrument.

Data Collection Procedures

The two surveys consisting of 16 questions for the graduates and 11 questions for the existing students was administered through email using the web based survey tool SurveyMonkey.com (www.surveymonkey.com). The survey tool allows users to create custom surveys with reporting capabilities. The email addresses were those obtained from MPTC's student information system. The survey included an implied consent form that all responses are anonymous and have no bearing on any relationships with MPTC.

Data analysis. All completed surveys from SurveyMonkey.com were analyzed by the researcher. The SurveyMonkey.com program created a clear and concise break down of each question and the answers of the population that completed the survey using this tool.

A total of 190 participants were sent the graduate survey with 60 respondents for a response rate of 31.57 percent. In addition, 172 participants were sent the existing student survey with 30 respondents for a response rate of 17.44 percent. No partially completed surveys were analyzed for this study. Chapter IV provides a complete review of the data gathered.

Limitations

The survey results will be limited by the memory of the respondents regarding their thoughts and factors regarding their decisions and goals.

Chapter IV: Results

This research study was an analysis of MPTC accounting participants continuing advance degrees and certifications beyond the associate degree. Survey research was conducted in an attempt to identify the number of participants' continuing education and the influencing factors contributing to the decision.

The surveys were administered to three subsets of the two sample groups for a total of 362 individuals. The first sample group of 190 individuals represented graduates of the program within the last five years. The second sample group of 172 individuals represented existing students in the program. These were broken down into subsets, the first with 135 individuals representing students in the first year of the program; the second, with 37 individuals, representing students in the second year of the program. Only fully completed surveys were used in the calculation of the results.

The graduate survey was made up of 16 questions and the existing student of 11 questions that focused around the research questions. Data gathered from their responses were used to answer the questions of the study;

1. What are participant goals upon completion of the associate degree accounting program, employment or continuing education?
2. Do participant goals change over the course of the program? If so, why and what are influencing factors?
3. What is the percent of accounting graduates which continue their education beyond the associate degree?
4. For those participants' continuing education, what are the details of the advanced degree and influencing factors?

5. For those that have pursued advanced degrees how smoothly was the transferability of MPTC's accounting curriculum to the advanced degree work?

Respondents also provided demographic data about when they graduated or where they currently are in the completion of the program.

The following graphical representation shown in Figure 1 presents the breakdown for the graduated student group participants as to when they graduated from the Accounting program at MPTC within the last five years. For those that did not provide this information they are reported as unknown. Of the respondents; 13 percent graduated in 2006, 15 percent in 2007, 22 percent in 2008, 20 percent in 2009 and 3 percent in 2010. The remaining 27 percent did not declare a graduation year.

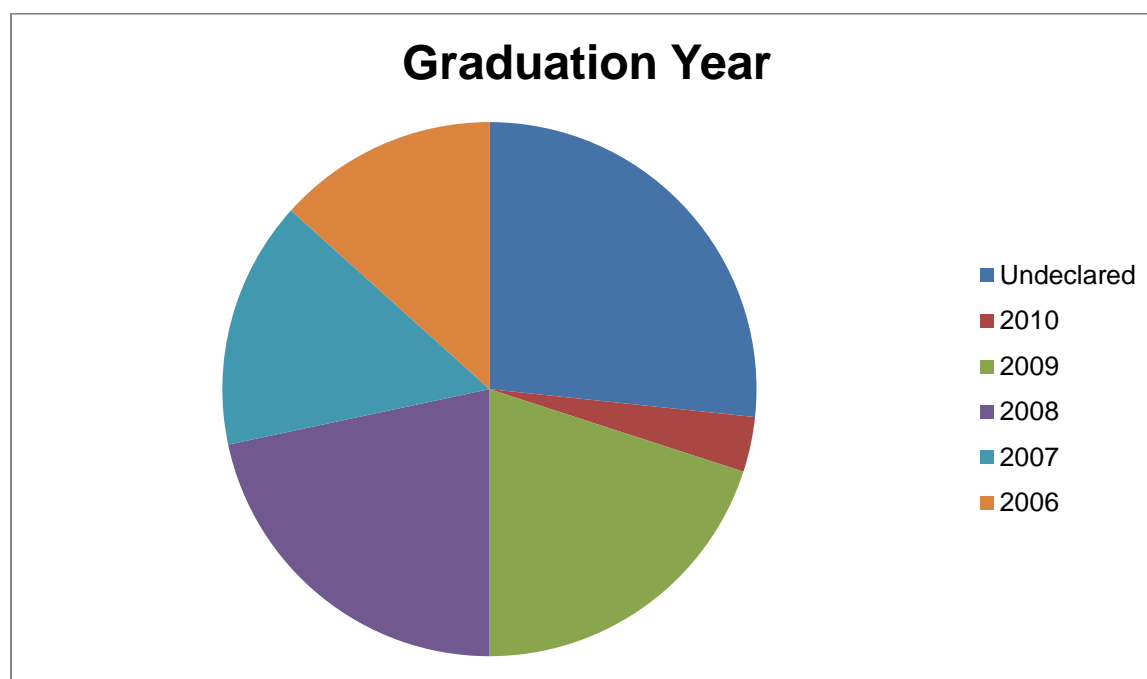


Figure 1. Graduate year. This figure illustrates the student graduate group participants graduation year from the MPTC Accounting program.

The existing student group was asked a total of three questions to determine the point of progression within the program.

Survey Question #1 of the existing student group. The question had the participant identify when enrollment in the MPTC Accounting program occurred. Of the 30 respondents, 36.7 percent, 11 individuals indicated they enrolled within the last year. Fourteen individuals or 46.7 percent enrolled within the last two to three years and 13.3 percent over three years ago. One student was not enrolled in the program and was instructed to stop the survey at that time. The following table summarizes the findings.

Table 1

When did you enroll in the Accounting Program at MPTC?

Response	Frequency (N=30)	Percentage
Within the last year	11	36.7%
Within the last two to three years	14	46.7%
Over three years ago	4	13.3%
Not enrolled	1	3.3%

Survey Question #2 of the existing student group. The question had the participant identify the number of credits completed in the program thus far. Of the 29 respondents, 31 percent, 9 individuals indicated completing between zero and 10. Eight respondents, 27.6 percent, completed between 11 and 35 credits with the remaining 12 respondents, 41.4 percent, completing between 36 and 68. Table 2 presents the breakdown of credits completed in the program.

Table 2

How many credits have you completed in the Accounting Program up to this point?

Response	Frequency (N=29)	Percentage
0-10	9	31.0%
11-35	8	27.6%
36-68	12	41.4%

Survey Question #3 of the existing student group. The question had the participant report their anticipated graduation timeframe. Of the 28 respondents, 15, 53.6 percent indicated graduating in the next year with the remaining 13, 46.4 percent within the next two to three years. Complete findings are represented in Table 3.

Table 3

When do you anticipate graduating?

Response	Frequency (N=28)	Percentage
Within the next year	15	53.6%
Within the next two to three years	13	46.4%
More than three years out	0	0%
I do not intend to graduate	0	0%

Results of Research Question #1

What are participant goals upon completion of the associate degree accounting program, employment or continuing education?

Survey Question #2 of the graduated student group. The question had the participant reflect on the immediate goal of the degree at the time of graduation. Table 4 reports of the 51

respondents, 40 or 78.4 percent indicated the goal of obtaining employment in the accounting field was the immediate goal at the time of graduation; 13.7 percent indicated continuing their education as the immediate goal with the remaining percentage wanting to obtain employment in another field. The other fields identified included Healthcare and Nursing.

Table 4

When you graduated from MPTC, what was your immediate goal?

Response	Frequency (N=51)	Percentage
Continue education past the associate degree level	7	13.7%
Obtain employment in the Accounting field	40	78.4%
Obtain employment in another field	4	7.8%
I do not recall	0	0%

Survey Question #5 of the existing student group. The question had the participant reflect on the immediate goal of the degree upon graduation as of the date of the survey. As table 5 reports, 15 of the 23 respondents, or 65.2 percent indicated the goal upon graduation was to obtain employment in the accounting field while eight, or 34.8 percent, indicated continuing their education past the associate degree level was the goal. The remaining 6 respondents indicated other goals including advancement at current employment or self-employment.

Table 5

As of today what is your immediate goal after graduation?

Response	Frequency (N=23)	Percentage
Continue education past the associate degree level	8	34.8%
Obtain a job in the field of choice	15	65.2%
I do not intend to graduate	0	0%
Other	6	

Survey Question #11 of the existing student group. Participants were asked to select all educational goals they hope to achieve in the future. Of the 26 respondents, 42.3 percent would like to become a certified public accountant, 42.3 percent complete a bachelor degree, 7.7 percent a master's degree or beyond, 11.5 percent would like additional education but not towards a degree and the remaining percentage have identified none of these options as goals.

These results are reflected in the following table;

Table 6

Please select all educational goals you hope to achieve in the future

Response	Frequency (N=26)	Percentage
Certified Public Accountant	11	42.3%
Bachelor's Degree	11	42.3%
Master's Degree or beyond	2	7.7%
Continued education within the field, but not towards a degree	3	11.5%
None of the above	9	34.6%

Results of Research Question #2

Do participant goals change over the course of the program? If so, why and what are influencing factors?

Survey Question #1 of the graduated student group. The question had the participant reflect on the immediate goal of the degree at the time of enrollment. Of the 51 respondents, 45 or 88.2 percent indicated the goal of obtaining employment in the accounting field was the immediate goal at the time of graduation. 9.8 percent indicated continuing their education as the immediate goal with the remaining percentage not recalling the immediate goal. Others indicated a goal of completing the degree and learning new skills for advancement in current employment. Table 7 shows a graphical representation of the findings.

Table 7

When you first enrolled in the Accounting program, what was your immediate goal after graduation?

Response	Frequency (N=51)	Percentage
Continue education past the associate degree level	5	9.8%
Obtain employment in the Accounting field	45	88.2%
I do not recall	1	2%
Other	5	

Survey Question #3 of the graduated student group. The question had the participant select from a variety of related factors of which influenced the goal change when applicable. Thirty respondents, 63.8 percent, indicated their goal did not change. For those with changing goals, the following table represents the selection of the influencing factors identified for the change

with more than one selection possible. As shown in Table 8, exposure to the career opportunities was the most impactful among the respondents, with 25.5 percent selecting it as a factor.

Exposure to information regarding transfer agreements and an increased confidence in personal abilities was also a factor with 14.9 percent of the respondents. Three respondents identified other factors including interest changes and financial needs as influential in their decision.

Table 8

If your immediate graduation goal changed while completing the program, please select all related factors which impacted the reason for the change:

Response	Frequency (N=26)	Percentage
Exposure to information regarding transfer agreements	7	14.9%
Exposure to the career opportunities	12	25.5%
Increased confidence in personal abilities	7	14.9%

Survey Question #4 of the graduated student group. The question had the participant select a level of impact certain factors had on the decision to choose MPTC. Figure 2 reports the findings.

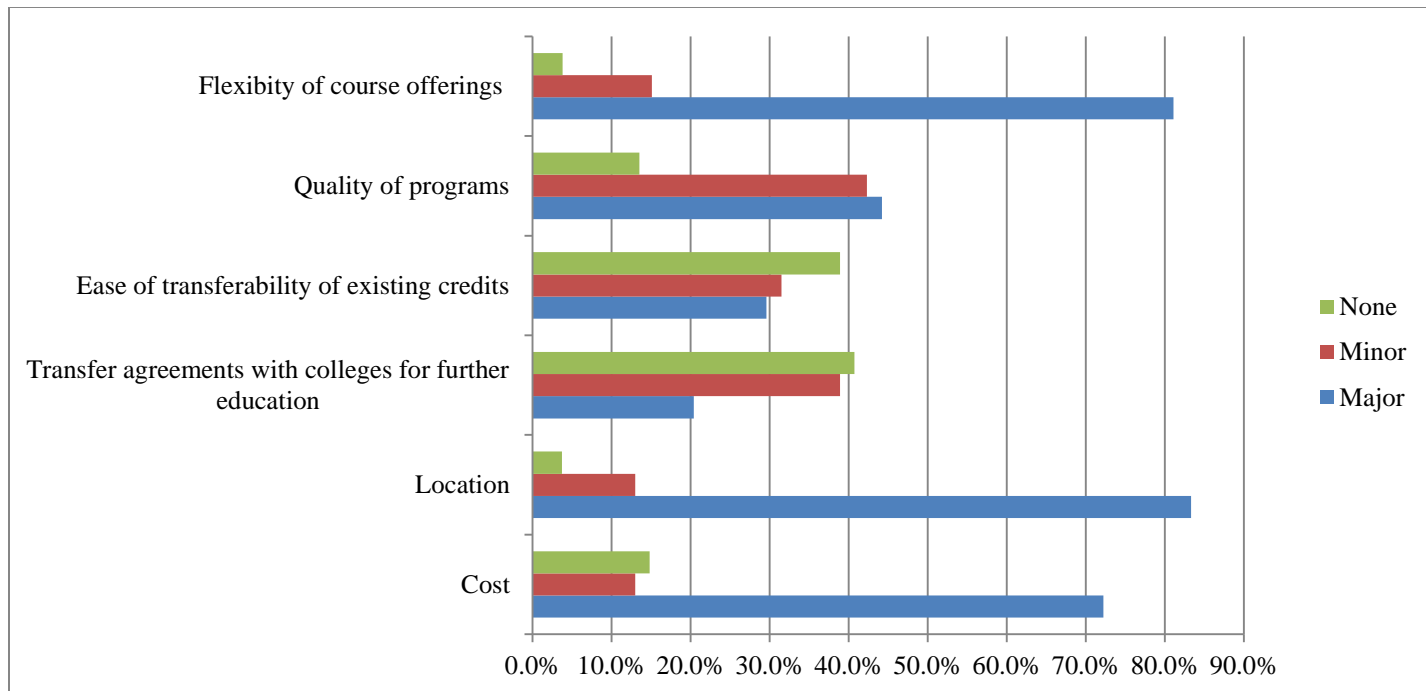


Figure 2. Factor impacts of decision. This figure illustrates participant ranking of the level of impact factors had on the decision to attend MPTC.

Survey Question #6 of the existing student group. The question had the participant select a level of impact certain factors had on the decision to choose MPTC. Figure 3 reports the findings.

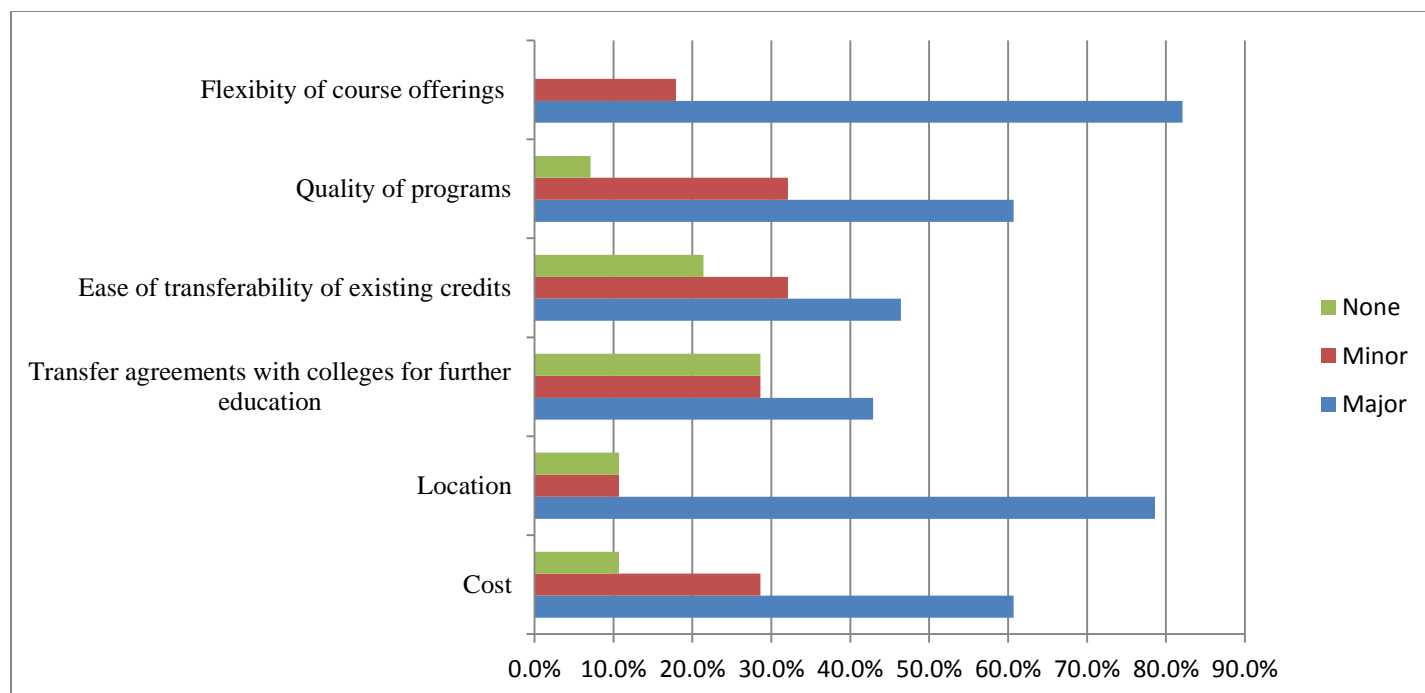


Figure 3. Factor impacts of decision. This figure illustrates participant ranking of the level of impact factors had on the decision to attend MPTC.

Survey Question #7 of the existing student group. The question had the participant rate the level of exposure to information regarding existing transfer agreements with other colleges during the admissions and enrollment process at MPTC. Table 2 reports the findings.

Table 9

During the admissions and enrollment process how much exposure was provided to information regarding existing transfer agreements with other colleges?

Response	Frequency (N=28)	Percentage
Extensive	3	10.7%
Somewhat	8	28.6%
Minimal	7	25%
None	10	35.7%

Survey Question #4 of the existing student group. The question had the participant reflect on the immediate goal of the degree at the time of enrollment. Of the 24 respondents, 17 or 70.8 percent indicated the goal of obtaining employment in the accounting field was the immediate goal at the time of graduation. 25 percent indicated continuing their education as the immediate goal. One percent did not intend to graduate with the remaining percentage unsure or wanting to build skills for advancement at current employment. Others indicated a goal of completing the degree and learning new skills for advancement in current employment and self-employment. One respondent indicated it was a personal goal of accomplishment. Table ten reflects the findings.

Table 10

When first enrolling in the program what was your immediate goal after graduation?

Response	Frequency (N=24)	Percentage
Continue education past the associate degree level	6	25%
Obtain a job in the field of choice	17	70.8%
I did not intend to graduate	1	4.2%
Other	4	

Survey Question #8 of the existing student group. Table 11 reports the results of the existing student group to the survey question on how much thought has gone into the decision for continued education beyond the associate degree. As reported, 10 of the 28 respondents, 35.7 percent indicated they had spent minimal time thinking about continued education. Eight respondents, 28.6 percent indicated spending somewhat thinking about continued education. Six respondents, 21.4 percent have spent extensive time thinking about continued education with the remaining four respondents, spending no time at all thinking about continued education.

Table 11

Please select the one choice that most closely reflects the amount of time spent up to this point thinking about continuing your education past the associate degree level?

Response	Frequency (N=28)	Percentage
Extensive	6	21.4%
Somewhat	8	28.6%
Minimal	10	35.7%
None	4	14.3%

Survey Question #9 of the existing student group. The question was a follow up for those participants that had given some thought to continuing their education beyond the associate degree. They were asked to select factors considered important as they contemplate the idea of continuing education. Table 12 reports the findings. Rankings of the factors considered important include; cost with 87.5 percent of respondents considering it a factor, location with 78 percent, transfer agreements with 45.8 percent, ease of transferability with 66.7 percent, academic quality with 50 percent, flexibility of course offerings with 75 percent. Twenty-five percent are not contemplating continuing their education.

Table 12

Please select factors you consider important as you contemplate the idea of continuing your education;

Response	Frequency (N=24)	Percentage
Cost	21	87.5%
Location	18	75%
Existing Transfer agreements with MPTC	11	45.8%
Ease of transferability of MPTC credits	16	66.7%
Academic quality of Accounting program	12	50%
Flexibility of course offerings (schedule, format etc.)	18	75%
Not contemplating continuing my education	6	25%

Survey Question #10 of the existing student group. The question had the participant provide the most important factor in contemplating the idea of continuing their education. Many responses included the ease of transferability of MPTC credits and cost as the most influential factor. Others identified flexibility, location, time, age or the need for rapid return to the workforce.

Results of Research Question #3

What is the percent of accounting graduates which continue their education beyond the associate degree?

Survey Question #5 of the graduated student group. Table 13 reports the results of the graduate group to the survey question on whether education was continued beyond the associate degree.

Table 13

Have you continued your education beyond the associate degree?

Response	Frequency (N=54)	Percentage
Yes	13	24.1%
No	33	61.1%
No, but have plans to in the future	8	14.9%

Survey Question #6 of the graduated student group. The question was a follow up for those participants that did not choose to continue education beyond the associate degree. They were asked to reflect on the reason for the decision, with 15 of the 33 respondents, or 45.5 percent indicating the main reason was to find employment. Seven or 21.2 percent indicated the cost of additional education as a reason for the decision. Four or 12.1 percent indicated additional education was not a priority with seven or 21.2 percent providing other reasons. These reasons included age, employment and the combination of cost, location and time. The following table reflects the findings;

Table 14

If you did not choose to continue education beyond the associate degree, please select the answer that most closely reflected your reason for the decision

Response	Frequency (N=33)	Percentage
Needed to find employment	15	45.5%
Cost of additional education	7	21.2%
Additional education was not a priority	4	12.1%
Other	7	21.2%

Results of Research Question #4

For those participants' continuing education, what are the details of the advanced degree and influencing factors?

Survey Question #7 of the graduated student group. For those participants continuing education, the question was asked to select the main reason for the decision to continue their education. Table 15 reports of the 21 respondents, 10 or 47.6 percent identified potential of career opportunities and earnings as the main reason for the decision. Six, 28.6 percent, indicated it was a personal goal to accomplish an advanced degree or certificate. The remaining five, 23.8 percent, were unable to find employment within the accounting field and therefore decided to continue their education.

Table 15

Please select the answer that most closely reflected your reason for the decision

Response	Frequency (N=21)	Percentage
Was unable to find employment in the field	5	23.8%
Personal goal to accomplish an advanced degree/certification	6	28.6%
Potential of career opportunities and earnings	10	47.6%
Other	0	21.2%

Survey Question #8 of the graduated student group. For those participants continuing education, the question was asked to determine the factors important in deciding on the institution to attend for the advanced degree or certification. Table 16 reports the findings. Rankings of the factors considered important include; cost with 52.4 percent of respondents

considering it a factor, location with 61.9 percent, transfer agreements with 42.9 percent, ease of transferability with 81 percent, academic quality with 42.9 percent, flexibility of course offerings with 76.2 percent.

Table 16

Please select the factors important in deciding on an institution to attend for the advanced degree or certification:

Response	Frequency (N=21)	Percentage
Cost	11	52.4%
Location	13	61.9%
Existing Articulation agreement with MPTC	9	42.9%
Ease of transferability of MPTC credits	17	81%
Quality of program	9	42.9%
Flexibility of course offerings	16	76.2%

Survey Question #9 of the graduated student group. For those participants continuing education, the question was asked to select the most important factor for selecting the institution to continue their education. The replies included location, cost, flexibility of offering, and ease of transferability as the most important.

Survey Question #10 of the graduated student group. For those participants continuing education, the question was asked to indicate what institution was attended for the advanced degree or certification. The breakdowns of school choices for the 14 respondents are represented in Figure 4. Four students attended Lakeland College, three Marian University and two Upper

Iowa University. In addition, UW-Oshkosh, Carroll College, UW-Washington County and University of Phoenix each had one student attend.

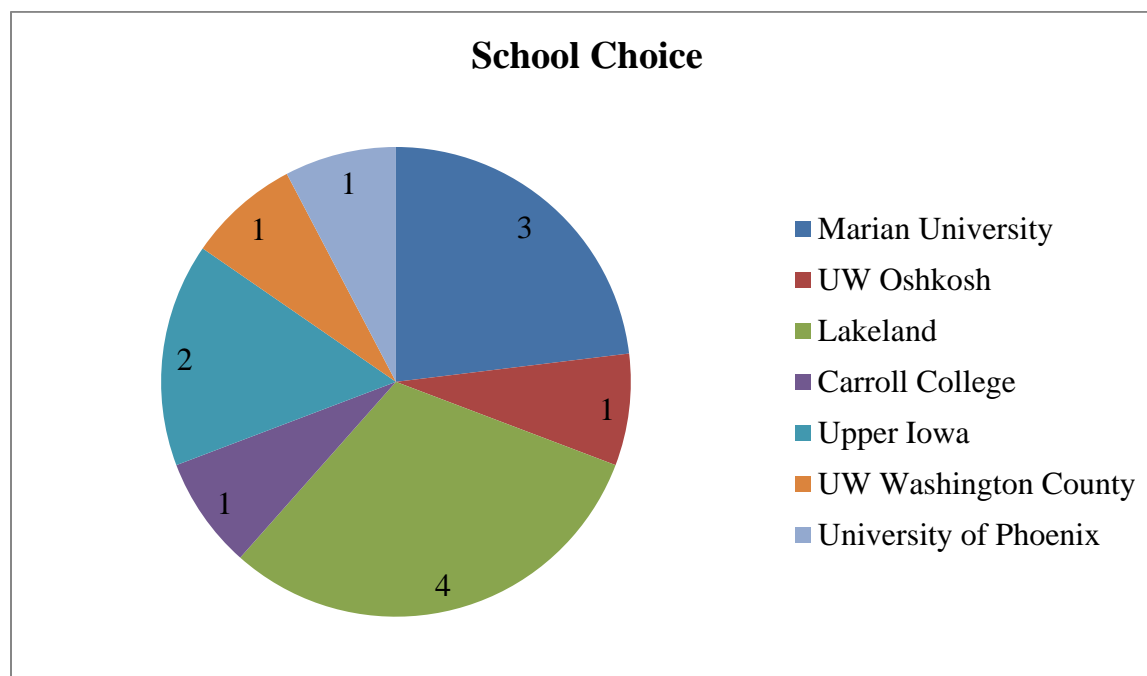


Figure 4. School Choice. This figure illustrates colleges selected for advanced degree and certifications.

Survey Question #11 of the graduated student group. For those participants continuing education, the question was asked to determine how many have already completed the advanced degree or certification. Eight of the respondents, 40 percent are either currently working towards completion or not currently enrolled. Of those working towards completion, anticipated graduation dates provided ranged from 2011 to 2013. The remaining 20 percent have completed the advanced degree or certification. Table 17 reflects the findings;

Table 17

Have you completed the advanced degree or certification?

Response	Frequency (N=20)	Percentage
Yes	4	20%
No, I am not current enrolled	8	40%
No, however, I am currently working towards completion	8	40%

Survey Question #12 of the graduated student group. For those participants that had continued education but not completed, when asked why they had not completed an overwhelmingly 83.3 percent, five of the six respondents, indicated the need to focus on employment as the main reason. 16.7 percent indicated lack of funding. The following table reports the results;

Table 18

What is the reason you have not completed your advanced degree or certification?

Response	Frequency (N=6)	Percentage
Needed to focus on employment	5	83.3%
Lack of funding	1	16.7%
Underprepared for the curriculum	0	0%

Survey Question #13 of the graduated student group. Participants were asked to identify all advanced degrees or certifications earned. As shown in Table 19, of the 19 respondents, 31.6

percent have earned a bachelor degree of which 5.3 percent became a Certified Public Accountant. The degrees earned included Accounting, Leadership and Organization, and General Management. Three or 15.8 percent have continued education within the Accounting field but not towards a degree. One respondent has continued education without declaring a major at this point with the remaining 42.1 percent not completing any advanced degree or certification.

Table 19

Please select all advanced degrees or certifications you have earned.

Response	Frequency (N=19)	Percentage
Certified Public Accountant	1	5.3%
Bachelor Degree	6	31.6%
Master's Degree or beyond	0	0%
Continued education within the Accounting field but not towards a degree	3	15.8%
Continued education not within the Accounting field	1	5.3%
None	8	42.1%

Survey Question #16 of the graduated student group. Participants were asked to select all educational goals they hope to achieve in the future. Of the 53 respondents, 17 percent would like to become a certified public accountant, 34 percent complete a bachelor degree, 15.1 percent a master's degree or beyond and 13.2 percent would like additional education but not towards a degree. This is reflected in Table 20.

Table 20

Please select all other educational goals you hope to achieve in the future.

Response	Frequency (N=53)	Percentage
Certified Public Accountant	9	17.0%
Bachelor Degree	18	34%
Master's Degree or beyond	8	15.1%
Continued education within the Accounting field but not towards a degree	7	13.2%
None	22	41.5%

Results of Research Question #5

For those participants' that have pursued advanced degrees how smoothly was the transferability of MPTC's accounting curriculum to the advanced degree work?

Survey Question #14 of the graduated student group. For those participants continuing education, the question was asked to reflect and provide an opinion on how well the transferability process went with the college selected for advanced education. Half of the respondents ranked the experience as good with 25 percent ranking it as excellent. The remaining 18.8 percent felt the experience was fair with the remaining 6.3 percent finding it unsatisfactory. The following figure provides an overview of their responses.

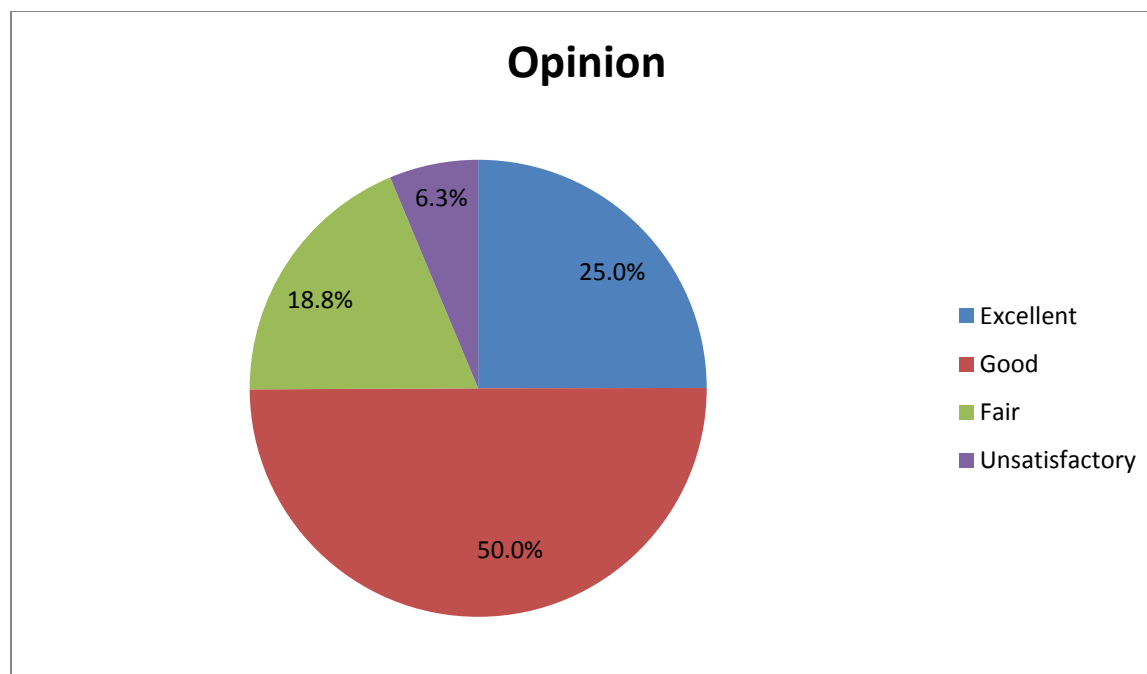


Figure 5. Overall transferability process opinion. This figure illustrates participant opinions on how well the transferability process went with the college.

Survey Question #15 of the graduated student group. For those participants continuing education, specific feedback regarding the transferability process, including the number of credits transferred from MPTC was asked. Twelve respondents provided feedback. Most respondents indicated the majority of the MPTC credits transferred in some form, either as electives or satisfied specific program course requirements. Some respondents indicated they had to repeat courses, such as Intermediate Accounting and Auditing because they did not fulfill the credit requirement. This was viewed as a waste of time and money from a few respondents with one comment indicating MPTC should plan the curriculum better to align course requirements with the colleges. Others were still in the transfer process at the present time and did not have the results to provide details.

This chapter presented the results of the survey questionnaires that were distributed to the three different groups to answer the research questions identified. Chapter Five will present a discussion including summary, conclusion and recommendations.

Chapter V: Discussion

This chapter will provide a brief synopsis of the research findings. Conclusions will be discussed and recommendations will be made about the analysis of MPTC associate degree accounting majors continuation of advanced degrees and certifications. Finally suggestions for implementation and further study recommendations will be included at the end of this chapter.

No research had been conducted to date to determine the number of MPTC accounting associate degree participants pursuing advanced degrees and certifications or the factors involving these decisions. This research study was conducted with the use of two survey instruments specifically for subsets of participants in the MPTC accounting program, including graduate and existing students. The graduate survey was made up of 16 questions and the existing student of 11 questions that focused around the research questions. Data gathered from their responses were used to answer the questions of the study;

1. What are participant goals upon completion of the associate degree accounting program, employment or continuing education?
2. Do participant goals change over the course of the program? If so, why and what are influencing factors?
3. What is the percent of accounting graduates which continue their education beyond the associate degree?
4. For those participants' continuing education, what are the details of the advanced degree and influencing factors?
5. For those that have pursued advanced degrees how smoothly was the transferability of MPTC's accounting curriculum to the advanced degree work?

The survey was administered via the use of an online survey instrument for all participants.

Findings

The research findings focused on the five research questions that were indicated above. The study served as an analysis on the MPTC accounting associate graduates pursuant for continued education and certifications. It also provided some insight as to the change of the goals during the course of completing the program and the impact career development has on the evolution of the individuals goals.

Major findings related to research question #1. What are participant goals upon completion of the associate degree accounting program, employment or continuing education? Almost 80 percent of the graduated student group respondents surveyed indicated employment as the immediate goal upon graduation. Fourteen percent identified continuing education as the immediate goal with the remaining wanting to obtain employment in another field. This is higher than the results provided by the existing student group respondents. In contrast, only 65 percent of existing students indicated employment as the immediate goal, with almost 35 percent identifying continued education as the immediate goal. The remaining indicated other goals such as advancement at current employment or self-employment.

The philosophy of the Career and Technical Educational system in the 21st century is to help all students acquire challenging academic and technical skills and be prepared for high-skill, high-wage, or high-demand occupations as defined by the Department of Education. Although this is still true today as evidence by the majority of respondents seeking employment upon graduation, there is a slight shift occurring in recent years. The shift is recognized with almost 35 percent of existing students indicating continued education as the immediate goal upon graduation. As a reaction to this trend increased articulation initiatives between many of the WTCS and four year institutions have continued to be developed. Further, the major findings

identified in this research as applicable to MPTC may also indicate as evidence the shift in paradigm for the state and federal level.

Major findings related to research question #2. Do participant goals change over the course of the program? If so, why and what are influencing factors? Roughly ten percent of the graduated student group respondents reported a change in the graduation goal from the time of enrollment to graduation. With 78.4 percent identifying employment as the immediate goal upon graduation, 88.2 percent indicated this as the goal upon enrollment. Therefore, those with the immediate goal for continued education increased from enrollment to graduation by roughly four percent, from 9.8 at the time of enrollment to 13.7 percent at graduation. The remaining percentage could not recall the immediate goal upon enrollment. The trend of continued education as the immediate goal upon graduation for existing students progressing through the accounting associate program increased almost 10 percent, from 25 percent upon enrollment to 34.8 percent as of the time of the survey. Additionally, the goal to obtain a job in the field declined over five percent from 70.8 to 65.2 percent for those participants.

These results indicate participant goals do change over the course of the program. Therefore, in an attempt to identify the influencing factors a number of survey questions were asked regarding decisions on the selection of MPTC and factors contributing to the change of the goals identified. The graduated student group identified flexibility of course offerings, location and cost as the top major factors for the decision to attend MPTC with each having over 70 percent of respondents identify this as a major factor. Quality of programs, transfer agreements with colleges for further education and ease of transferability of existing credits were the top minor factors for the decision to attend MPTC. Although, the ease of transferability of existing credits and transfer agreements with colleges for further education were also the top two factors which had no impact for roughly 40 percent of the respondents. Similar results were found with

the existing student group in regards to major factors, although, the quality of programs was also a major factor in the decision with over 60 percent of the respondents. Cost was also identified as a minor factor for the existing student group with almost 30 percent selecting it as a factor compared to only roughly 15 percent of the graduated student group. These findings do support the fundamental factors of a two year college offering less expensive non-traditional course style and content as a basis for career development including education decision making.

With almost 64 percent of the graduated student group indicating the immediate goals from enrollment to graduation did not change, this explains the divide between the ranking of the existing transfer agreements and ease of transferability of existing credits identified as both a minor and no impact on the decision to attend MPTC. For those with changing goals, influencing factors were identified. Over 25 percent cited increased exposure to career opportunities as the highest factor. Almost 15 percent identified exposure to information regarding transfer agreements and an increased confidence in personal abilities as a factor as well. Another factor contributing to the divide between the ranking of the existing transfer agreements and ease of transferability of existing credits identified as both a minor and no impact on the decision may also be the exposure of these factors during the admissions and enrollment process. Of the existing student group surveyed, almost 36 percent indicated no exposure was provided during the process. Close to 29 percent indicated somewhat with only roughly 11 percent having extensive exposure.

The existing student group was asked to gauge the amount of time spent thinking about continuing education past the associate degree level. More than 21 percent have given extensive thought to the idea while a little over 14 percent have given none, with the remaining somewhere in between. The existing student group was asked to consider factors important to the idea of continuing their education. Almost 88 percent identified cost as the most influential. Location,

ease of transferability of MPTC credits, flexibility of course offerings and academic quality were identified as a factor by at least 50 percent of the respondents. The only factor not selected by at least half of the respondents was existing transfer agreements with MPTC at 45.8 percent. Twenty-five percent indicated they were not contemplating continuing their education. When asked to select the most important factor, many identified the ease of transferability of MPTC credits and cost as the most influential. Others identified flexibility, location, time, age or the need for rapid return to the workforce as other most important factors.

These results prove participant goals do change over the course of the program and provide a good understanding of specific influencing factors. These factors are consistent with the area of career development and SCCT. Participants make decisions to attend MPTC based on their self-generated thoughts, feelings and actions toward the attainment of their goal. Significant influencing factors identified include the cost of the education, the location and flexibility of the course offerings. Once a participant feels they can be successful at satisfying those criteria they can move in the direction of working towards the associate degree. Upon enrollment, goals are set based on the “efficiency expectation” or the ability to be successful at executing the behavior, or completing the degree. As participants progress through the program the magnitude, generality and strength of efficacy expectations continues. Participants become exposed to potential career opportunities, information regarding transfer agreements as well as an increased confidence in personal abilities all identified as contributing factors to the change of goals over the course of the program.

Major findings related to research question #3. What is the percent of accounting graduates which continue their education beyond the associate degree? Twenty-four percent of the graduated student group respondents did continue education beyond the associate degree level. While 61 percent did not, almost 15 percent still have plans to do so in the future. For

those that did not choose to continue education beyond the associate degree the main reason, for roughly 50 percent of the respondents, was to find employment. Cost was also a determining factor for 21 percent of respondents. The remaining respondents identified additional education was not a priority, age, employment and the combination of cost, location and time as factors.

Similar to the results of the first research question, these indicate the majority of participants are seeking employment with the completion of the associate degree. But with almost 40 percent of participants continuing or planning to continue in the future this also provides evidence of the continued evolution of the two year college.

Major findings related to research question #4. For those participants' continuing education, what are the details of the advanced degree and influencing factors? As

identified in the third research question, 24 percent of the graduated student group continued their education beyond the associate degree level. Additional survey questions were asked to determine the details of the advanced degree and influencing factors. The potential of career opportunities was the most influential factor with almost 48 percent identifying it as the main reason for their decision. Over 28 percent indicated it was a personal goal with the remaining unable to find employment within the accounting field and therefore decided to continue their education. These results provide further evidence of the factors related to career development. It also provides insight to the impact of the current economic circumstances on potential employment opportunities. As reported in the review of literature, accounting jobs within the state of Wisconsin are projected to increase through 2016 but jobs requiring only an associate degree will increase by less than 5 percent of those requiring advanced degrees or certifications.

Of those participants continuing education many factors contributed to the decision on an institution to attend for the advanced degree or certification. Ease of transferability of MPTC credits was the most influential based on the results with 81 percent of respondents selecting it as

a factor. Other top factors included flexibility of course offerings, location and cost with each over 50 percent of respondents selecting the factor. Existing articulation agreements with MPTC and the quality of the program were less with roughly 43 percent. When asked the most important factor replies included; location, cost, flexibility of offerings and ease of transferability. Based on the influential factors, the participants were asked to identify the institution attended for the advance degree or certification. Lakeland College had the most students attending, with four. Marian University had three students while Upper Iowa University had two students. UW-Oshkosh, Carroll College, UW-Washington County and University of Phoenix were identified with one student each attending. Currently, MPTC does have existing articulation agreements with both Lakeland College and Marian University.

Of those graduated student group participants continuing education, 20 percent have completed an advanced degree or certification, while 40 percent are working towards completion or are currently not enrolled. For those working towards completion, when asked why they had not yet completed the degree or certification an overwhelming 83 percent indicated the need to focus on employment as the main reason. For those completed, over 31 percent earned a bachelor degree of which over five percent became a CPA. Some of the bachelor degrees earned other than accounting included Leadership and Organization as well as General Management. Finally, participants were asked about educational goals in the future. The most shared goal was of a bachelor degree, with 34 percent. However, further goals included a master's degree or beyond, CPA certification or additional education but not towards a degree.

Major findings related to research question #5. For those that have pursued advanced degrees how smoothly was the transferability of MPTC's accounting curriculum to the advanced degree work? The ease of transferability of MPTC credits has been identified as a major factor for those continuing advanced education and certifications. To understand how the

process has worked for those participants that have continued beyond the associate degree two survey questions were asked. The first asked the participants to provide an opinion on how well the process went. Seventy-five percent of the respondents indicated the process was good or excellent. Eighteen percent found it fair with the remaining finding it unsatisfactory. Specific feedback regarding the process and number of credits transferred was solicited. Most respondents indicated the majority of MPTC credits transferred in some form however some had to be repeated if they did not satisfy the program course requirement. This was viewed as a waste of time and money from a few respondents with one comment indicating MPTC should plan the curriculum better to align course requirements with the colleges. Others were still in the transfer process at the time of the survey and did not have the results to provide any specific details.

It is evidenced that ease of transferability and articulation agreements are an influential factor for participants specifically regarding continuation of advanced degrees and certifications. As the CTE as well as MPTC continues to evolve it is important to continue working with articulation agreements and maintain the high level of satisfaction regarding the overall process.

Conclusions

The information gathered from the analysis was conducive to the perceptions of the researcher and have proved invaluable as supportive evidence. Specific conclusions can be drawn from the analysis as follows;

- The majority of MPTC accounting graduates are seeking employment immediately upon graduation. The results correlate with the evidence found in the review of literature on Career and Technical education.
- Influential factors impacting the decision to attend MPTC for accounting are driven by cost, location and flexibility. The results correlate with the evidence

found in the review of literature on Career and Technical education and Career Development.

- Participant goals do change over the course of the program. Influencing factors include increased education regarding career opportunities and articulation agreements as well as increased confidence in personal abilities. The results correlate with the evidence found in the review of literature on career development.
- Although the majority of MPTC accounting graduates are seeking employment upon graduation, there is a large percentage of which are using the associate degree program as a step for continued education. The results correlate with the evidence found in the review of literature on the evolution of postsecondary and Career and Technical education.
- Increased career opportunity was identified as the most significant factor in continuing education beyond the associate degree. The results correlate with the evidence found in the review of literature on the accounting career opportunities through 2016.
- Ease of transferability of MPTC credits was identified as an influential factor in selecting an institution for an advanced degree or certification. However, existing articulation agreements was not one of the most influential factors. But based on the findings, both were a determining factor as over half of those continuing went to institutions with an existing articulation agreement.
- Overall participants are satisfied with the transferability process of MPTC's accounting curriculum to the advanced degree work.

Recommendations

Recommendations for the MPTC accounting program based on the research would include the following;

- Continue curriculum development driven by the needs of the community and employers but also take into consideration the transferability of the courses in the program.
- Continue efforts to increase the number of articulation agreements with four year institutions.
- Consider leveraging existing agreements as a distinction of the program for marketing or branding considerations.
- Work with admissions and enrollment areas of the college to improve on communications regarding articulation agreements and the possibility of transferability.
- Increase communication and education of articulation agreements to students when entering the program.
- Increase communication and education of accounting career opportunities.

A future study may include an analysis of the existing articulation agreements and the effectiveness of each.

References

- American Institute of CPA's (2011). *Glossary of terms, acronyms, and abbreviations*. Retrieved from
from
http://www.aicpa.org/press/downloadabledocuments/acronyms_and_abbreviations.pdf
- Austin Peay State University. *2+2 Agreements*. Retrieved from
<http://www.apsu.edu/admissions/undergrad/information/transfer/2plus2>
- Bandura, A. (1997). *Self-efficacy: The exercise of control*. New York: Freeman.
- Bembenutty, H. (2010). Present and future goals: Perceived instrumentality of schoolwork.
Psychology Journal, 7(1), 2-14.
- Blocker, C., Plummer, R., Richardson, R. (1965) *The two-year college: a social synthesis*. New
Jersey: Prentice- Hall Inc.
- Boggs, G. (2010) Democracy's Colleges: The Evolution of the community college in America.
American Association of Community Colleges Retrieved from
http://www.aacc.nche.edu/AboutCC/whsummit/Documents/Combined_Issue_Papers.pdf
- Brown, Bettina Lankard. (1999) Self-efficacy beliefs and career development. *Eric Digest*,
no.205
- Callen, P., National Center for Public Policy and Higher Education (2009). *Issue brief: Transfer
policy* Retrieved from <http://www2.ed.gov/PDFDocs/college-completion/10-issue-brief.pdf>
- Crosby, O. (2003) Associate Degree: Two years to a career or a jump start to a bachelor's
degree. *Occupational Outlook Quarterly* 2002-03

Dohm, A., and Shniper, L. (2007) "Occupational employment projections to 2016." *Monthly labor review*, 130(11), 86–125.

Four year college. (n.d) . In *Britannica Online Encyclopedia*. Retrieved from
<http://www.britannica.com/EBchecked/topic/179408/education/47673/The-United-States>

Goodreads. (2011). John Adams Quotable Quote. Retrieved from
<http://www.goodreads.com/quotes/show/13276>

Hemmelman, C. (2010, November/December) More ways than one career education and the pathway to a well-paying job. *Techniques*, 24-27

Joint UWS/WTCS Committee on Baccalaureate Expansion (2005). *Expanding access to baccalaureate education in Wisconsin* Retrieved from
http://www.wisconsin.edu/acss/cobe/final_report.pdf

Junior college. (n.d). In *Britannica Online Encyclopedia*. Retrieved from
<http://www.britannica.com/EBchecked/topic/308289/junior-college>

Kintzer, F., Wattenbarger, J. (1985) *The articulation/transfer phenomenon: Patterns and directions*. Washington D.C: American association of community and junior colleges national center for higher education.

Moraine Park Technical College. *Who we are* Retrieved from
<http://www.morainepark.edu/pages/159.asp>

Moraine Park Technical College. *Annual report 2009-2010* Retrieved from
<http://webbook.thecoghlanguroup.com/Launch.aspx?referral=other&refresh=3x0GK12zn6P0&PBID=80dd6ce9-79bf-43ba-8b4b-fee0f2ea6220>

- Moraine Park Technical College. (n.d). *Transfer agreements*. Retrieved from <http://www.morainepark.edu/programs-and-courses/transfer-opportunities/transfer-to-four-year-college/transfer-agreements/#transfer-to-four-year-college>
- Moraine Park Technical College. (n.d). *Flex degrees*. Retrieved from <http://www.morainepark.edu/programs-and-courses/flex-learning/>
- Moraine Park Technical College. (2010). *District fact sheet 2009-2010*. Retrieved from <http://www.morainepark.edu/about-mptc/college-data-and-demographics/student-demographics/#data>
- Moraine Park Technical College (2009). *Graduate follow-up report 2008-2009*. Retrieved from <http://libs.morainepark.edu/docs/college-wide/reports/graduate-followup-2008-09.pdf>
- National Center for Education Statistics. *Welcome to NCES*. Retrieved from <http://nces.ed.gov/>
- Osipow, S., Fitzgerald, L., Richardson, R. (1996) *Theories of career development* Needham Heights, Mass. Simon & Shuster Company.
- Robertsen-Smith, M. (1990). Articulation models for vocational education. *ERIC Clearinghouse on Adult, Career, & Vocational Education, Information Series*. No. 343.
- University of Wisconsin System. Office of Policy Analysis and Research (2010). *WTCS to the UWS Program Assessment Study*. Retrieved from http://www.uwsa.edu/opar/reports/transfer/prog_assess_2009.pdf
- University of Wisconsin System (2010). *About UW System*. Retrieved from <http://www.wisconsin.edu/about/>
- U.S. Department of Education Office of Vocational and Adult Education (n.d.). *The Carl D. Perkins Career and Technical Education Act of 2006 state plan*.

Retrieved from <http://cte.ed.gov/docs/stateplan/WI5YearStatePlan.pdf>

U.S. Department of Labor Bureau of Labor Statistics (2011.). *About BLS*

Retrieved from <http://www.bls.gov/bls/infohome.htm>

U.S. Department of Education. (2007). *US network for education information* Retrieved from

<http://www2.ed.gov/about/offices/list/ous/international/usnei/edlite-index.html>

U.S. Department of Education. (2010). *What we do*. Retrieved from

<http://www2.ed.gov/about/what-we-do.html>

U.S. Department of Education. (2011). *The New CTE: Secretary Duncan's remarks on Career*

and Technical Education. Retrieved from <http://www.ed.gov/news/speeches/new-cte-secretary-duncans-remarks-career-and-technical-education>

Walker, Robert. (2009). The outlook in business and related fields. *New directions for*

community colleges, No.146.

Wirth, Arthur G. (n.d). Charles A. Prosser and the Smith-Hughes Act. Retrieved from

<http://www.cals.ncsu.edu/agexed/aee501/wirth.html>

Wisconsin Department of Workforce Development, Office of Economic Advisors. (2010).

Projections 2008-2018 Retrieved from

http://dwd.wisconsin.gov/oea/employment_projections/wisconsin/oea_16379_p.pdf

Wisconsin Department of Workforce Development, Administrative Services. *About the*

Department of Workforce development. Retrieved from

<http://dwd.wisconsin.gov/dwd/aboutdwd.htm>

Wisconsin Taxpayers Alliance. (n.d). *Growing Wisconsin's economy – the economic impact of*

Wisconsin's technical colleges. Retrieved from

<http://www.wtcsystem.edu/reports/impact/index.htm>

Wisconsin's Technical Colleges (2011). *Your future begins here*. Retrieved from <http://www.witechcolleges.org/>

Wisconsin Technical College System (2009). What we do. Retrieved from <http://www.wtcsystem.edu/do.htm>

Wisconsin Technical College System Board (2009). *State of Wisconsin 2007-2009 biennial report*. Retrieved from http://www.wtcsystem.edu/reports/pdf/biennial2007_09.pdf

Zimmerman, B., Bonner, S., Kovach, R. (1996). *Developing self-regulated learners*. Washington D.C.: American Psychological Association.

Appendix A: Surveys

Graduate Student Survey Instrument

Please answer the following questions to the best of your ability regarding your experience with MPTC.

1. *When first enrolling in the Accounting program* what was your immediate goal after graduation?
 - a. Continue my education past the associate degree level.
 - b. Obtain employment in the Accounting field.
 - c. I do not recall.
 - d. Other _____

2. *When you graduated from MPTC* what was your immediate goal?
 - a. Continue my education past the associate degree level.
 - b. Obtain employment in the Accounting field.
 - c. Obtain employment in a field other than Accounting. Which field? _____
 - d. I do not recall.
 - e. Other _____

3. If your immediate graduation goal changed while completing the program, please select all related factors which impacted the reason for the change:
 - ___ Exposure to information regarding transfer agreements.
 - ___ Exposure to the career opportunities.
 - ___ Increased confidence in personal abilities.
 - ___ My goal did not change.
 - ___ Other _____

4. Please select a level of impact each of the following factors had on your decision to choose MPTC (major, minor or not a factor).

Cost

Location

Transfer agreements with colleges for further education

Ease of transferability of existing credits

Academic quality of Accounting program

Flexibility of course offerings (schedule, format etc.)

5. Have you continued your education beyond the associate degree?

Yes (skip to question 8)

No

No, but have plans to in the future

6. If you did not choose to continue education beyond the associate degree, please select the answer that most closely reflected your reason for the decision, then skip to question 17;

a. Needed to find employment.

b. Cost of additional education.

c. Additional education was not a priority.

d. Other _____

7. Please select the answer that most closely reflected your reason for the decision;
- a. Was unable to find employment within the accounting field.

- b. Personal goal to accomplish an advanced degree or certificate.
- c. Potential of career opportunities and earnings.
- d. Other _____

8. Please select the factors important in deciding on an institution to attend for the advanced degree or certification;

___ Cost

___ Location

___ Existing Articulation agreement with MPTC

___ Ease of transferability of MPTC credits

___ Quality of program

___ Flexibility of course offerings (schedule, format etc.)

9. What was the most important factor?

10. What institution did you attend for the advanced degree or certification? (write below)

11. Have you completed the advanced degree or certification?

___ Yes (skip to question 13)

___ No, I am not currently enrolled.

___ No, however, I am currently working towards completion with an anticipated completion date of _____

12. What is the reason you have not completed your advanced degree or certification?

- a. Needed to focus on employment.
- b. Lack of funding.
- c. Underprepared for the curriculum.
- d. Other _____

13. Please select all advanced degrees or certifications you have earned?

- ___ Certified Public Accountant
- ___ Bachelor Degree Major? _____
- ___ Masters Degree or beyond Major? _____
- ___ Continued education within the Accounting field but not towards a degree
- ___ Continued education *not* within the Accounting field. What field? _____
- ___ None

14. Please select the answer that most closely reflects your opinion on how well the transferability process went with the college.

- ___ Excellent
- ___ Good
- ___ Fair
- ___ Unsatisfactory

15. Please provide specific feedback on the transferability process between MPTC and the college for advanced degrees and certifications including how many

credits from MPTC were accepted as transfer credits.

16. Please select all other educational goals you hope to achieve in the future?

Certified Public Accountant

Bachelors Degree Major? _____

Masters Degree or beyond Major? _____

Continued education within the Accounting field but not towards a degree

None

Thank you for your time and feedback!

Existing Student Survey Instrument

Please answer the following questions to the best of your ability regarding your experience with MPTC.

1. When did you enroll in the Accounting program at MPTC?
 - a. Within the last year.
 - b. Within the last two to three years.
 - c. Over three years ago.
 - d. I am not enrolled in the program (you may stop the survey at this time).

2. How many credits have you completed in the Accounting program up to this point?
 - a. 0-10
 - b. 11-35
 - c. 36-68

3. When do you anticipate graduating?
 - a. Within the next year.
 - b. Within the next two to three years.
 - c. More than three years out.
 - d. I do not intent to graduate.

4. *When first enrolling in the program* what was your immediate goal after graduation?
 - a. Continue my education past the associate degree level.
 - b. Obtain a job in the field of choice.
 - c. I did not intend to graduate.
 - d. Other _____

5. *As of today* what is your immediate goal after graduation?

- a. Continue my education past the associate degree level.
 - b. Obtain a job in the field of choice.
 - c. I do not intend to graduate.
 - d. Other _____
6. Please select a level of impact each of the following factors had on your decision to choose MPTC (major, minor or not a factor).
- ___ Cost
- ___ Location
- ___ Transfer agreements with colleges for further education
- ___ Ease of transferability of existing credits
- ___ Quality of programs
- ___ Flexibility of course offerings (schedule, format etc.)
7. During the admissions and enrollment process how much exposure was provided to information regarding existing transfer agreements with other colleges?
- a. Extensive
 - b. Somewhat
 - c. Minimal
 - d. None

8. Please select the one choice that most closely reflects the amount of time spent up to this point thinking about continuing your education past the associate degree level?

- a. Extensive
- b. Somewhat
- c. Minimal
- d. None (skip to 10)

9. Please select factors you consider important as you contemplate the idea of continuing your education;

- ___ Cost
- ___ Location
- ___ Existing Transfer agreements with MPTC
- ___ Ease of transferability of MPTC credits
- ___ Academic quality of Accounting program
- ___ Flexibility of course offerings (schedule, format etc.)
- ___ Not contemplating continuing my education

10. What was the most important factor?

11. Please select all other educational goals you hope to achieve in the future;

- ___ Certified Public Accountant
- ___ Bachelors Degree Major?_____
- ___ Masters Degree or beyond Major?_____
- ___ Continued education within the field, but not towards a degree
- ___ None of the above

Thank you for your time and feedback!