ABSTRACT

LYNCH, DONALD KIRK. The Cost of the Accreditation Process: A Case Study of North Carolina Community Colleges. (Under the direction of Dr. James Bartlett).

Supporters and detractors of the accreditation process seem to agree on one common theme – the cost of the accreditation process is high. Costs can come in many varieties including financial, human capital, and opportunity cost consequential of the demands presented by the accreditation process (Alderman, 2005; Alstete, 2004; American Council of Trustees and Alumni, 2007; Crow, 2009; Dickenson, 2009; Doerr, 1983; Ewell, 1991; Ewell, 2008; Kelderman, 2015; Kellis, 1976, Longanecker, 2011; Prager, 1993; Shibley and Volkwein, 2002; Vedder et al., 2010; Willis, 1994). Current research suggests that the costs associated with this process have not been sufficiently documented to substantiate or repudiate these claims of high costs (Ewell, 2008; Longanecker, 2011).

This research will fill the void of empirical data in authenticating the cost of the accreditation process or more specifically the reaffirmation process administrated by regional accrediting bodies. This study identifies financial and non-financial costs resulting from the accreditation site visit as well as costs subsequent to the site visit. The discussion continues with financial and non-financial benefits resultant from the accreditation process and draws conclusions using a simple cost benefit analysis. Financial costs include disbursements for accreditation-related expenses and human capital costs expended to accomplish the tasks required to navigate the accreditation process successfully. Costs of human capital are calculated using generic loaded salary rates applied to time devoted to accreditation activities. The discussion continues with non-financial costs resulting from the pressure associated with the “failure is not an option” mentality of the accreditation process. Calculations of financial benefits are discussed to establish a financial comparison to the financial costs discovered resulting from
This research. The non-financial benefit discussion provides substantiation that the goals stated in the origins of the accreditation process still resonate as significant today.

This research will add to the discussion about the validity of the accreditation process. By establishing a baseline cost for the community college accreditation process, this research provides a starting point for further discussion regarding the resources expended on the accreditation process. This research has also contributed a model and a process to inspire further research and will aid institutions in identifying and quantifying both costs and benefits as they embark on this decennial process. The research provides a tool for cost analysis and provides a template that can be used to track and assign costs to the process. These templates can be adapted for use by any institution to help categorize and track costs that may not be obvious without this guidance.
© Copyright 2018 by Donald Kirk Lynch

All Rights Reserved
The Cost of the Accreditation Process: A Case Study of North Carolina Community Colleges

by

Donald Kirk Lynch

A dissertation submitted to the Graduate Faculty of
North Carolina State University
in partial fulfillment of the
requirements for the degree of
Doctor of Education

Adult and Community College Education

Raleigh, North Carolina

2018

APPROVED BY:

Dr. James Bartlett
Committee Chair

Dr. Diane Chapman

Dr. Ken Boham

Dr. Bradley Mehlenbacher
DEDICATION

I embarked on this journey as a matter of self-fulfillment, but without the support of my family and friends, I would not have had the ability to complete this personal accomplishment. I would like to thank my wife Susan and my daughters Michele and Keegan. I hope I made you proud, as I am certainly proud of all of you. Additionally, I would like to thank my brother Kris and his wife Cindy for allowing me to invade their home every other weekend for three years as I attended the classroom portion of this endeavor. I would also acknowledge the support my sister Denise has provided throughout my life. Two very close friends share in this accomplishment by providing their English language expertise assuring the quality of this document is up to doctoral standards. Thank you Ron and Heather for your hours of review. I would also like to acknowledge my classmates from the cohort. The exchange and camaraderie we enjoyed made this process fulfilling. Lastly, I would like to thank my mother and father (Don and Wanda Lynch), although they did not live to see the culmination of this effort, I know they are looking down and smiling.
BIOGRAPHY

Kirk Lynch is a seasoned lifelong learner who earned a Bachelor of Science in Economics from Colorado State University in 1980. His education continued as a part-time student at the University of Colorado – Denver where he earned a Masters of Business Administration in 1990 while working full time for American Telephone and Telegraph (AT&T). A second masters from the University of Colorado – Denver in Accounting in 1996 preceded his decision to pursue this doctoral degree at NCSU. In 1999, Kirk relocated his family to the Carolinas with AT&T. After a twenty-three year career, he left the corporate world to pursue a career in higher education. The years of experience in the corporate world have provided a unique perspective to teaching and administrative duties as a professor and department chair. The achievement of this doctorate will provide additional skills and opportunities allowing Kirk to advance his profession.
ACKNOWLEDGMENTS

I would like to thank Dr. James Bartlett not only as my committee chair but also as the Director of the NCSU Charlotte Adult and Community College Doctoral Cohort. The format and structure of this program provided an opportunity to complete a dream that may not have been possible under other circumstances. I would also like to thank the members of my committee for their support and encouragement: Dr. Diane Chapman, Dr. Bradley Mehlenbacher, and Dr. Ken Boham. Your feedback provided valuable guidance and direction resulting in a truly significant research effort.
# TABLE OF CONTENTS

LIST OF TABLES ........................................................................................................ viii
LIST OF FIGURES ...................................................................................................... ix

## Chapter 1: Introduction
- Evolution of accreditation ................................................................................... 1
- Statement of the Problem .................................................................................. 3
- Purpose Statement .......................................................................................... 11
- Theoretical Framework .................................................................................. 13
- Conceptual Framework .................................................................................. 16
- Research Questions ........................................................................................ 23
- limitations and Delimitations ....................................................................... 24
- Definition of Terms ........................................................................................ 28
- Conclusion ........................................................................................................ 33

## Chapter 2: Review of Literature
- Overview ......................................................................................................... 35
- History and Evolution of Accreditation ....................................................... 37
- The Accreditation Process .......................................................................... 40
- The Accreditation Debate ........................................................................... 44
- Summary of the Literature .......................................................................... 48
- Argument for the Accreditation Process .................................................... 51
- Calls for Reform .......................................................................................... 52
- Literature Specific to Costs ....................................................................... 54
- Literature Identification Process ............................................................... 58
- Conclusion ...................................................................................................... 59

## Chapter 3: Methodology
- Introduction .................................................................................................... 61
- Case Study Methodology ........................................................................... 63
- Case Study Research Overview ................................................................ 64
- Case Study Process ..................................................................................... 66
  - Defining the Scope .................................................................................... 68
  - Formulating Strategy .............................................................................. 72
  - Final Check List ...................................................................................... 78
  - Collecting Evidence ................................................................................. 80
  - Analyzing Findings ................................................................................. 83
  - Reporting Findings ................................................................................ 86
- Limitations and Delimitations ................................................................... 88
- Conclusions ................................................................................................... 89

## Chapter 4: Research Findings
- Introduction .................................................................................................... 91
- Demographics .............................................................................................. 95
- Logistics ....................................................................................................... 96
- Process .......................................................................................................... 97
  - SACSCOC Requirements ...................................................................... 97
  - Resources to Satisfy Requirements ...................................................... 100
Site Visit Costs ................................................................................................................................. 108
  Executive Committee Cost Center ................................................................................................. 113
  Standards Response Cost Center ................................................................................................. 115
  QEP Cost Center .......................................................................................................................... 119
  Site Visit Logistics Cost Center ................................................................................................... 124
  Budget/Expense Cost Center ......................................................................................................... 127
  Summary of Site Visit Cycle Costs ............................................................................................... 129
Non Site Visit Costs .......................................................................................................................... 130
  Program Review Costs .................................................................................................................. 131
  QEP Costs ....................................................................................................................................... 133
Benefits of the Accreditation Process ............................................................................................... 135
  Financial ......................................................................................................................................... 136
  Non-financial .................................................................................................................................... 140
Analysis of Findings .......................................................................................................................... 142
Conclusion ........................................................................................................................................... 145
Chapter 5: Analysis and Discussion .................................................................................................. 146
Introduction ......................................................................................................................................... 146
Discussion of Findings ....................................................................................................................... 150
  Theme One: Use of a Model for Tracking Costs ......................................................................... 151
  Theme Two: Financial Benefits Exceed Costs ............................................................................. 152
  Theme Three: Non-financial Costs are Noteworthy ..................................................................... 153
  Theme Four: Non-financial Benefits are Noteworthy ................................................................. 156
  Theme Five: General Findings About the Accreditation Process ............................................. 157
Summary of Findings .......................................................................................................................... 158
  Perceptions May Not Match the Facts ........................................................................................... 159
  The Most Significant Cost May Be Human Relations ................................................................. 159
  The Journey is Worth the Costs ...................................................................................................... 160
  The Process is Widely Misunderstood .......................................................................................... 160
Recommendations Based on Findings ............................................................................................... 161
  Awareness of Cost and Benefits ................................................................................................... 162
  Strive for More Consistent Experience ....................................................................................... 162
  Awareness Training ....................................................................................................................... 163
  Modifications to the QEP ............................................................................................................... 164
  Tighten Controls on Spending ...................................................................................................... 164
Limitations and Conclusions ............................................................................................................. 166
Theoretical Contributions .................................................................................................................. 167
Recommendations for Future Research ............................................................................................ 169
Conclusions ......................................................................................................................................... 171
REFERENCES ....................................................................................................................................... 174
APPENDICES ...................................................................................................................................... 181
  Appendix A: Blank Spreadsheet Templates .................................................................................. 182
  Appendix B: Summary of Interviews by Title ............................................................................... 189
  Appendix C: Human Capital Cost Assumption Spreadsheet ....................................................... 190
  Appendix D: Executive Committee Cost Center Spreadsheet .................................................... 191
  Appendix E: Standards Response Cost Center Spreadsheet ....................................................... 192
  Appendix F: QEP Cost Center Spreadsheet. .................................................................................. 193
**LIST OF TABLES**

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 1</td>
<td>Summary of Literature about the Accreditation Process by Topic Addressed</td>
<td>49</td>
</tr>
<tr>
<td>Table 2</td>
<td>Human Capital Cost Assumptions</td>
<td>111</td>
</tr>
<tr>
<td>Table 3</td>
<td>Executive Committee Cost Center Resource Utilization</td>
<td>113</td>
</tr>
<tr>
<td>Table 4</td>
<td>Executive Committee Cost Center Costs</td>
<td>113</td>
</tr>
<tr>
<td>Table 5</td>
<td>Standards Response Cost Center Costs</td>
<td>117</td>
</tr>
<tr>
<td>Table 6</td>
<td>QEP Cost Center Costs</td>
<td>122</td>
</tr>
<tr>
<td>Table 7</td>
<td>Site Visit Logistics Cost Center Costs</td>
<td>125</td>
</tr>
<tr>
<td>Table 8</td>
<td>Budget/Expense Cost Center Costs</td>
<td>128</td>
</tr>
<tr>
<td>Table 9</td>
<td>Summary of Site Visit Cycle Costs</td>
<td>129</td>
</tr>
<tr>
<td>Table 10</td>
<td>Summary of Non Site Visit Cycle Costs</td>
<td>134</td>
</tr>
<tr>
<td>Table 11</td>
<td>Total Accreditation Costs Decennial Cycle</td>
<td>142</td>
</tr>
</tbody>
</table>
LIST OF FIGURES

Figure 1  Governance of the Regional Accrediting Bodies ........................................ 5
Figure 2  Theoretical Framework ................................................................................. 18
Figure 3  Cost/Benefit Analysis for Accreditation ......................................................... 22
Figure 4  Case Study Process Adapted from Yin (2014) ................................................ 68
Figure 5  Logic Model for Case Study Process ............................................................. 85
Figure 6  SACSCOC Steps of the Site Visit Cycle ......................................................... 98
Figure 7  CC1 Timeline for Site Visit Cost Major Milestones ....................................... 104
Figure 8  CC1 Cost Center Summary .......................................................................... 106
CHAPTER 1

Overview of the Problem

The mere mention of a pending accreditation cycle can send experienced educators and administrators into a flurry of activity and consternation. This process known as reaccreditation, reaffirmation, or accreditation will be referred to throughout this document as simply accreditation. This process calls for the dedication of extensive and sometimes exhaustive resources—both human and capital. Committees are formed and resources mobilized in a decennial attempt to prove the integrity of purpose of a college. Yet, the cost of this process has not been documented sufficiently to delineate a true cost of the effort (Ewell, 2008; Longanecker, 2011). However, knowing this cost could assist colleges in the planning process of the accreditation cycle, enlighten accrediting agencies to the demands being placed on institutions, and educate governmental agencies to the resources being expended. The two to three years surrounding an accreditation visit consume the majority of the additional resources used to prepare for the site visit, but dedicated resources for the non-cycle year are necessary to collect and catalog the documentation that will be needed for future site visits (Alstete, 2004; Prager, 1993). The requirements impact every faculty and staff member on campus, thereby necessitating additional documentation and tracking as a result of accreditation requirements. Although the number of resources dedicated and expended will surely vary by institution and quite possibly within the same institution from cycle to cycle, there has been little documented research to determine a baseline number or percentage of budget that can be debated or refuted as representative of that true cost.

When costs are incurred, they are allocated with expectations of acquiring benefits (Mishan & Quah, 2007). Institutions invest in the accreditation process and therefore incur cost
in the hope of acquiring the accreditation agency’s seal of approval. This affirmation affords the institution with the right to certain benefits. These benefits materialize through funds that allow the institution to continue to serve the public (Dickeson, 2009; Kelderman, 2015). Federal and state governments require the accreditation affirmation and subsequent reaffirmations for the target college to be eligible to receive federal and state funding distributed through federal student financial aid and state funding of institutions of higher learning budgets (Alderman & Brown, 2005).

Accreditation also provides institutions with non-financial benefits, such as internal examination of processes that reaffirm institutional goals and missions (American Council of Trustees and Alumni, 2007; Blauch, 1950; Clitheroe, 2010; Ewell, 2008; Wellman, & Paulson, 1997; Leef & Burris, 2002; Lubinescu, Ratcliff, & Gaffney, 2001; Pfnister, 1971; Rhodes, 2012; Sibolski, 2012; Stoodley, 1985; Wergin, 2005). The accreditation certification provides a level of assurance to stakeholders that the institution provides a minimal level of competence around stated and assumed deliverance of knowledge transfer and support services to students (Council for Higher Education Accreditation, 2010). Stakeholders would include said students, parents of those students, and potential employers of those students, faculty, staff, administration, and society as a whole. The costs expended on the accreditation process are necessary to receive the financial benefits required to continue operations as an institution of higher learning. Without the accreditation certification, public institutions of higher learning would not survive. The lack of understanding about what the accreditation process costs, therefore, makes it difficult to determine if the benefits received justify the cost expended. In business, decisions are defensible using a cost-benefit analysis to validate the expenditure assuring the benefits exceed the cost, but thus far, no clear analysis of accreditation costs exists.
Cost-benefit analysis is a broad, often misunderstood concept that provides a systematic approach to decision making (Mishan & Quah, 2007). Governments and businesses have used this process for years to make decisions to move forward with projects by justifying the benefits compared to the costs. Its usage has expanded to include projects across all walks of life including personal decisions. The decision to undertake a project can be confirmed or rejected by applying the cost-benefit model to virtually any decision. The difficulty in executing this process lies in accurately defining the costs and the benefits that will go into the model for evaluation (Dreze & Stern, 1987; Mishan & Quah, 2007).

**Evolution of Accreditation**

Accreditation has its origins in the need for institutions of higher learning to provide assurance to accrediting agencies and government entities that academic standards were being maintained at an acceptable level. The process began with regional four-year colleges banding together to form membership organizations which required reviews by other member institutions to ensure standards remained unswerving (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). This membership review allowed students to move between and among institutions ensuring the receiving institution a recognized level of achievement and potential resided in the student upon their acceptance. It also provided a reference point for companion member institutions to compare learning expectations. This need for assurance was driven by the expanding scope of centers of higher learning. As more and more institutions came into existence, the concern over minimum levels of rigor intensified among existing institutions.

Additionally, these new institutions wanted some independent body to validate the credibility of their programs. Without the accrediting process, institutions with substandard or less rigorous requirements may present challenges to those institutions demanding minimum
acceptable performance levels (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). Members of these regionally organized accreditation organizations were assured that their standards were maintained. The regional nature of these accrediting bodies also allows them to uniquely assess and advise the institutions within their geographic region with attention to the distinctive nature of each institution (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993).

As time passed, these regional membership organizations transformed into the most notable existing six regional accrediting bodies that exist today. The New England Association of Schools and Colleges (NEASC), the Middle States Commission on Higher Education (MSCHE), the North Central Association of Colleges and Schools The Higher Learning Commission (NAC-HLC), the Southern Association of Colleges and Schools Commission on Colleges (SACS-COC), the Northwest Commission on Colleges and Universities (NWCCU), and the Western Association of Schools and Colleges (WASC) (Alstete, 2004; Ewell, 2008). Figure 1 provides a graphic representation of the states served by each accrediting body.

These six regional accrediting bodies use volunteers to create committees made of peers from similar institutions within their region but outside their state to perform the usually decennial assessment process. Each regional accrediting body has various procedures and timelines for assessing the institutions within their region to ensure the individual institutions are meeting the criteria set by the accrediting bodies (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). Some of the regional accrediting bodies have various sub groups that specialize in accreditation for two-year colleges, both degree-granting and non-degree-granting, technical schools, and various other specialized institutions (Palinchak, 1993). The accreditation cycle varies from region to region, but generally, this is a 6- to 10-year cycle with interim
reviews required prior to the intensive review process. The accreditation review teams are made up of volunteers that are generally supported by a regional staff member from the accrediting agency who oversees the process and is responsible for the final review and granting of the accreditation award.

GOVERNANCE OF THE REGIONAL ACCREDING BODIES

![Map of the United States showing the geographic responsibilities of the accrediting bodies.](image)

Figure 1. Provides a graphical representation of the geographic responsibilities of the accrediting bodies.

The evolution of the role that accrediting bodies have played over the years has resulted in the existing environment in higher education. The six regional accrediting bodies represented in figure 1 above were established over a period of years starting in the mid 1800s through 1920. Their general mission was to establish and preserve standards of performance in learning through a peer review system within a specific geographic region (Alstete, 2004; Ewell, 2008).

The accrediting bodies and the accreditation process have developed and grown as the institutions, the students, and the public they serve have evolved over time. The accrediting bodies have grown from primarily serving the institutions that are accredited to serving society as a whole, providing various stakeholders with assurances that the accreditation certification
validates that the institution meets a minimal level of academic standard (Eaton, 2012a; Winskowski, 2012). Thus, an accrediting body has come to serve as the gatekeeper for state and federal funds on which most institutions rely heavily to continue operations. This independent status, free of government involvement, has served the accrediting bodies as well as those providing funding for over a century (Hawkins, 1992). Brittingham (2008) confirms that the most effective way to avoid excessive government regulation is to support a strong system of self-regulation that drives institutions to satisfy the standards demanded by the funding bodies. These regional accrediting bodies serve that need.

Ewell (2008) provides four distinct eras of accrediting body evolution. The first is discussed above as the period from the mid 1800s to 1920 when accreditation was in its infancy and the regional bodies were being created. The creation of these accrediting agencies was a result of the expansion of the number of institutions of higher learning and the need to provide some consistency across the diverse landscape that was evolving.

The second phase covering the 1920s to 1950 provided a time to define the accrediting organization’s roles and processes and thereby legitimizing the agencies as the accrediting bodies. The accrediting bodies also expanded their reach to the number and type of institutions they served. During this time, the processes became standardized and follow-up visits began to occur. Prior to this phase, once accreditation was granted, the institutions became “members,” and there was no reaffirmation process. Follow-up visits were not regular and only occurred if institutions exhibited signs of trouble. Overall, this was a period of growth in terms of learning what these accrediting bodies’ role would be and establishing boundaries both geographic and procedural (Ewell, 2008).
The third phase covering the 1950s to 1985 was driven by the growth in demand for higher education. Following World War II, Americans were turning to institutions of higher learning to fill the demand for an educated work-force. The GI Bill funneled federal funds to these institutions fueling the fire of the American citizen’s quest for higher education (Ewell, 2008). The number of degree-granting institutions almost doubled during this time; thus, the demand for institutional accreditation has increased at an equally challenging rate. Community colleges accounted for much of this institutional growth (Ewell, 2008). Consequently, this growth in the number of institutions drove the accrediting bodies to develop standardized processes which included the self-review process, followed by the multiple-day site visit, and the formal granting of accreditation status which is the basic process institutions experience today. This process is outlined in the following section.

During this period, the federal government began to rely on the accrediting bodies’ certification to regulate the federal funds available to citizens. These non-political organizations provided a convenient way to determine which institutions were eligible to receive federal funding (Brittingham, 2009). The federal government necessitated that the accrediting bodies deliver a service they never intended to provide (Ewell, 2008). This was the beginning of what has become a somewhat contentious relationship between the accrediting bodies and the federal government. In 1963, the federal government formalized the accreditation requirement for institutions to receive federal funding by enacting the Higher Education Facilities Act (Dickeson, 2009; Ewell, 2008). As state governments began to provide more and more funding to the public institutions, the state governments have followed suit with the federal government in making accreditation status a requirement to funding. For most public institutions, federal and state funding make up a substantial portion of the institution’s operating budget. At one time, tuition
was the main source of institutional funds, but during this phase of educational development, state and federal funding have surpassed tuition as a major funding source (Cohen & Brawer, 2008; Katsinas, Tollefso, & Reamey, 2008).

The final phase in accrediting bodies’ development covers the period from 1985 to present day. During this time the federal government has become more invested in and demanding of the accreditation process. The governmental agencies are enjoying the benefits without the cost, using the accreditation certification as a gatekeeper to funding. At the same time, these government agencies are becoming more demanding with accrediting bodies to provide more validation that their funding of higher education is providing an acceptable return on that investment.

With the cost of higher education spiraling out of control, the government entities are expressing more and more concerns and pressure on institutions to provide evidence that the funding is producing learning outcomes and providing an educated workforce to meet the demands of a global economy. These governmental agencies are scrutinizing funding more closely than ever—demanding evidence that their investment is providing a positive return on investment (Ewell, 2008). This scrutiny is evidenced by Congress’ formation of the National Advisory Committee on Institutional Quality and Integrity (NACIQI), which is charged with monitoring and advising the accrediting bodies’ processes and requirements of institutions to drive the behavior to evidence the return on investment discussed (National Committee on Institutional Quality and Integrity, 2012).

Additional evidence of government challenges to the accrediting bodies occurred in the 1990s when the federal government passed legislation allowing states to create State Postsecondary Review Entities that, in essence, would have eliminated the need for independent
regional accreditation organizations. However, the cost of implementing these state agencies proved too costly, and the initiative was abandoned (Ewell, 2008). Recently, the *Spelling Commission Report* (U.S. Department of Education, 2006) attacked the accreditation process as being ineffective and stagnating to the educational institutions in their ability to achieve innovation. These intermittent government intercessions have driven the accrediting bodies to react to pressures to modify the process in order to maintain their independent peer review status as not-for-profit though economically significant entities.

In response to these government probes, the Council for Higher Education Accreditation (CHEA) was formed and serves as an advocate for the accrediting agencies. The unification (in philosophy) of the regional accreditation bodies has provided a voice to placate government agencies in order to avoid further efforts at government control of the process. Thus, the agencies have implemented changes requiring institutions to provide documentation of student learning outcomes to fulfill the governmental agencies’ desire to justify the investments being made (Easton, 2008). As a result, more demands on institutions for documentation continue to drive up the cost of the accreditation process. Throughout this evolution of the accreditation agencies, the cost of the process has continued to escalate. As more demands are placed on institutions to document and justify compliance, and now learning outcomes, the cost institutions incur to remain accredited is continuing to rise. Members of higher education must then ask: Have we reached a point where the current process costs exceed the benefits? Is there a more cost-effective method of executing the accreditation process?

As noted earlier, the accreditation practice is by nature an evolving process that drives institutions to self-study and reflect on missions, processes, and student success. The accrediting bodies have continued to guide and drive institutions of higher learning through these
progressions of assurance and service to students, faculty, staff, and the communities the institutions serve. Critics of the accrediting bodies and the accreditation process will continue to demand change, calling for more transparency and disclosure around the findings and allowing stakeholders more data to make informed decisions around support for individual institutions.

**Statement of the Problem**

The accreditation process consumes resources of institutions of higher learning both financial and non-financial (American Council of Trustees and Alumni, 2007). New demands placed on the accrediting bodies to document results have placed more resource demands on institutions to conform to ever-expanding accreditation requirements (Eaton, 2008). Variations in consistency of experience and expectations across site visit teams as well as variations in institutional resources result in varying accreditation experiences, expectations, and results. Regardless of the institution and the accrediting body’s expectations and experience, the process is costly in terms of budget/expense and human capital costs associated with the preparation and execution of the process. As the outcomes expected from the process continue to expand, so will the cost of the process (Eaton, 2008).

Cost come in many forms. Expenditures that come from institutional budgets for items consumed or expensed such as dues charged by the regional accrediting bodies, expenses for attending conferences required by regional accrediting bodies, and the logistical costs associated with travel, meals, and hosting the site visit team are readily distinguishable. More difficult to identify and quantify, however, are the costs in terms of human capital required complete the tasked associated with the accreditation process. These efforts may require personnel get diverted from daily operations to prepare and produce the required documentation necessary for the accreditation team’s consumption (Longanecker, 2011; Willis, 1994). The very nature of the
process makes quantifying administration, faculty, and staff time dedicated to successful completion difficult to track. Opportunity costs or costs of forgoing activities that may further institutional or student success are also difficult to identify and quantify. For example, what is the value of student learning occasions lost or faculty development opportunities sacrificed due to accreditation requirements’ taking priority? Due to the critical nature of the accreditation certification, these non-essential activities are naturally sacrificed for the required activity the process demands—even though staff and faculty development is an important element of proving institutional compliance to accreditation standards or criteria. A sweeping number of administration, faculty, and staff are required to accomplish this mounting task, requiring considerable effort and resources to prepare and complete the accreditation process (Wolff, 2005).

By any educator’s admission, the exact cost of the process is unknown due to the difficulty in identifying and measuring these costs. The benefits are identifiable but also challenging to quantify. Without a proven method to identify and quantify the costs, it is difficult to validate that the benefits rationalize the costs. Research to identify and quantify both costs and benefits of the accreditation process is needed to provide the missing data to justify or repudiate the accreditation argument. The role and importance of the accreditation process has evolved to the point where it is no longer a voluntary process (Ewell, 2008). The additional accreditation requirements placed on institutions of higher learning as a result of governmental influence is adding to the process in terms of institutional resources and further adding to the cost of the process.

Identification and quantification of costs and the value of the resulting benefits associated with the accreditation process will provide a reference point to further the discussion in the
literature surrounding the current accreditation process and aid in determining if the current process is cost effective or if modifications are warranted. The problem statement for this accreditation research is then this: Identification and quantification of the costs and benefits of the accreditation process are unknown.

**Purpose Statement**

Before research questions can be developed, a problem statement is established followed by a purpose statement to define and guide the research. The problem statement for this accreditation research is this: Identification and quantification of the cost and benefits of the accreditation process are unknown. Once the problem statement is developed, the purpose statement must be explored (Creswell, 2009). The purpose statement will drive why and how the research will be focused. The purpose of this case study will be to explore the various costs associated with the accreditation process to identify a process to assign reasonable estimates to the cost of the process with the hope of understanding these costs. An additional subject to explore will be to identify and quantify the benefits of the accreditation process allowing a cost-benefit analysis to be performed.

From the purpose statement, research questions can then begin to take form. The qualitative approach to this research will allow the findings to define and guide additional questions that will arise throughout the process (Creswell, 2009; Yin, 1994). Qualitative research questions explore the how and what according to Creswell (2009), while Yin (1994) includes the why questions as part of case study research. Research questions should define the case and should also be used to guide the unit of analysis, as well as allowing the flexibility to modify these questions as new discoveries are uncovered (Yin, 1994).
The central question is very broad to start and meant to explore the central phenomenon being studied (Creswell, 2009). The central question in this research follows: What are the costs and benefits of the accreditation process in community colleges? Sub-questions help to narrow the focus and define the study to a manageable size. As the research progresses, the sub-questions that evolve from this central theme will mold the study as discoveries are uncovered (Creswell, 2009).

The certainty that the accreditation process is costly spawns calls for accreditation reform (American Council of Trustees and Alumni, 2007; Eaton, 2008; Ewell, 2008). Costs are incurred by the institutions, accrediting bodies, and governments. Costs are also incurred by communities served by colleges. Resources devoted to fulfilling accreditation requirements become unavailable to serve institutions, faculty, students, and the community in alternative activities that may provide more tangible outcomes. Costs come in many forms including quantifiable costs such as budget/expense items and human capital costs. Other costs are difficult to identify and quantify including opportunity and hidden costs. The lack of empirical data defining the costs and benefits of the accreditation process hampers the discussion around the validity and ownership of the process. The purpose of this study is to define a process for identifying and quantifying the costs and benefits associated with the accreditation process. Providing a method to identify and quantify costs of accreditation will facilitate and add validity to the discussion of the future of the accreditation process.

Little data is available on total costs incurred during the ten-year accreditation cycle. This lack of available data is the driving force behind this research. Identification and quantification of costs as well as benefits results from the institution’s investment in the accreditation process is essential to execute a cost-benefit analysis. As with any investment decision, if the benefits
validate the cost, then it is easy to justify the investment. The lack of knowledge around the current cost of the accreditation process makes it difficult to defend the process.

Clearly, the annual costs expended on the accreditation process varies depending on the proximity to the reaccreditation site visit. The activity for the three and a half years including the two years prior to the site visit year, the site visit year, and for approximately six months following the site visit are clearly more resource intensive than the periods between site visits. There are milestones and reports that create activity between reaccreditation cycles; however, the activity around the visit is the most costly. Benefits are realized throughout the accreditation cycle once the accreditation certification is achieved, adding to the difficulty in performing a cost-benefit analysis.

Once these costs and benefits are identified, a cost-benefit analysis can determine if the accreditation process is a fiscally effective means of providing approval for funding for community colleges. The non-financial impacts of the accreditation process are more difficult to quantify but may be as significant as the financial rewards that the accreditation certification provides. The institutional self-evaluation may provide direction and guidance, opening new avenues of opportunity that may have been overlooked had the process not taken place. These intangible benefits must always be recognized to evaluate the total impact and value of the accreditation process.

**Theoretical Framework**

Theoretical framework provides the support and scientific justification to “frame” research demonstrating the researcher’s knowledge concerning key concepts surrounding the research topic (Vinz, 2015). In establishing a theoretical framework defining research relating to the cost of the accreditation process, it is necessary to define the scope of the study. The problem
statement identifying the accreditation process as costly with actual cost and benefits difficult to identify and quantify provides the foundation for development of a theoretical framework. The accreditation process, costs, and benefits all need to be clearly defined in order to validate that the process is justifiable for the benefits received.

There are many forms of accreditation: institutional accreditation by regional accrediting bodies, specialized accreditation for individual programs, and national faith-based accrediting bodies (Ewell, 2008). This research will focus on the institutional accreditation, specifically reaffirmation of community colleges in the state of North Carolina. The lack of literature in this particular arena can be attributed to the difficulty of defining costs associated with this extensive and ongoing process. This research will provide a model for defining and formulating the costs associated with accreditation at community colleges in North Carolina and will provide a process for additional research for institutions of higher learning across the country.

Defining costs is difficult, especially since they take many different forms. Budget/expense costs such as the cost of travel, meals, copying, promotional materials, and technology necessary to execute the accreditation process, just to name a few, are easy to identify and quantify. Somewhat more difficult to identify are the human capital costs associated with the accreditation process. If such costs can be identified, it is similarly difficult to assign a value to them. Opportunity costs are equally difficult to identify and quantify. In the case of accreditation, opportunity costs are associated with expending resources to perform accreditation activities instead of performing other activities such as academic duties (BusinessDictionary.com, n.d.). It becomes quickly obvious that defining and assigning costs to the accreditation process are truly daunting tasks. This research will attempt to identify as many costs as possible and assign dollar values to those costs associated with the accreditation process.
with the hope of comparing those costs to the benefits received as a result of those efforts. This research will utilize the model represented in figure 2 to identify the costs associated with the accreditation process.

**Theoretical Framework**

![Figure 2. Theoretical framework guiding this research.](image)

Defining benefits is an equally formidable exercise that requires a different type of data analysis. Benefits are both tangible and intangible to the institutions and to the stakeholders they serve. As noted earlier, the most obvious and fiercely debated benefit of accreditation is that of federal and state funding predicated on the awarding of accreditation status. In its current alignment, the regional accrediting bodies are essentially the gatekeepers of federal and state funding to institutions of higher learning. Without this stamp of approval, federal funding in the form of grants and tuition assistance, as well as state funds in the form of operating budgets, is withheld, resulting in catastrophic ramifications to any institution that fails to achieve accreditation certification. The loss of this benefit would mean the end of operations for most
institutions. This fact alone has led some to question why anyone would try to quantify the cost associated with the accreditation process – their justification being: no cost is too high, since the consequences are unacceptable.

Additional benefits also come along with the accreditation certification. Accrediting bodies were originally established to provide assurance to institutions of higher learning that minimal standards were being executed to guarantee stakeholders a recognized level of proficiency exists (Ewell, 2008). Stakeholders in higher education include institutions, employees of institutions, students, parents, businesses that hire graduates, communities served by institutions, and society as a whole. In surveys completed by stakeholders, results confirmed that accreditation certification is instrumental to their decision to attend an institution (students and parents), hire graduates (employers), or support institutions of higher learning within the community (community stakeholders). The majority of employers make hiring decisions based on the accreditation and reputation of institutions turning out potential employees (Alstete, 2004). The discussion of benefits for this research project will focus on identifying the financial benefits that are directly attributable to the accreditation certification.

This analysis of costs and benefits lends itself to a time-tested and often used business tool and theory known as cost-benefit analysis. Multiple definitions exist for cost-benefit analysis and countless books have been published discussing the process and methodology to execute a cost-benefit analysis. Online business magazine inc.(2016) provides the following definition:

Cost-benefit analysis is the exercise of evaluating a planned action by determining what net value it will have for the company. Basically, a cost-benefit analysis finds, quantifies, and adds all the positive factors. These are the benefits. Then it
identifies, quantifies, and subtracts all the negatives, the costs. The difference between the two indicates whether the planned action is advisable. The real key to doing a successful cost-benefit analysis is making sure to include all the costs and all the benefits and properly quantify them. It is the fundamental assessment behind virtually every business decision, due to the simple fact that business managers do not want to spend money unless the benefits that derive from the expenditure are expected to exceed the costs.

In the case of accreditation, the answer comes in the form of knowing the consequences of not pursuing the endeavor. Without the accreditation certification, institutions of higher learning fail to receive funding and therefore cease to exist.

Beyond the implications this has for each institution are the catastrophic implications this would have for U.S. society and the communities served by these institutions. If the U.S. as a society desires to perpetuate the belief that a well-educated and informed communal pool is desirable and necessary to grow and compete in the global market, then the loss of accreditation inevitably leads to the loss of institutions of higher learning, in turn resulting in the loss of a critical resource to society—a consequence that is not a viable option. This researcher embarked on this research having this preconceived lens, yet believing it is still worth the exercise to determine the costs and compare them to the benefits for evaluation purposes. Having this empirical knowledge will provide institutions of higher education a more efficient means going forward and weigh the credence to the arguments expressed on both sides of the debate. The pursuit of this knowledge is taken without judgement as to whether the existing process is cost effective or costly; instead, it is only a method through which to determine “the costs” and to identify “the benefits” based on the limitations and challenges this task presents.
Having chosen a case study as the means of executing this research, this researcher notes that Creswell (2009) contend that the constructivist theories lend themselves to this research methodology. Constructivists assume that individuals seek to bring meaning to experiences by considering all the variables and how all the variables of each situation interact to provide an explanation of the perceived reality (Bess & Dee, 2012; Creswell, 2009). Case study research employs the constructivist methods and theory to include multiple variables into the research project to shape a model about the project. Case studies consider the environment, as well as the individual subjects, and their own background, experiences, and biases to fashion their understanding of the model (Creswell, 2009). Case study research methodology provides the opportunity for the researcher to utilize multiple data sources to postulate a vision of the reality that exists. It also supports the flexibility to modify and mold the vision as more data come to light and as a stronger understanding of the reality is revealed (Yin, 2014). Constructivist theory is the most prevalent theory among contemporary qualitative researchers (Stake, 1995). Case study methodology is based on the constructive nature of discovery (Stake, 1995).

Figure 3 displays a graphic representation of how cost-benefit analysis and constructivist theory can be used in case study research to construct a solid understanding of the cost and benefits of the accreditation process. Combining these two theories will provide a roadmap to a clearer understanding of the accreditation costs and benefits and will offer a reference for consideration of alternate processes if costs are found to be unwarranted.
Figure 3. Cost and benefits must be identified and quantified to evaluate the validity of the process.

Theoretical framework is the foundation and guiding principle of a research project. Grant and Osanloo (2014) liken it to the blueprints to build a house. It is used to define and direct the research. Theoretical framework is derived from existing theory and employed by the researcher to validate and guide the project. Qualitative research theoretical framework may be less rigid than other research methodology framework, thereby allowing the researcher flexibility as discovery is made to adjust the framework to fit the data (Grant and Osanloo, 2014). Thus, this case study will evolve and grow as the data is uncovered, and the framework will continue to provide guidance and flexibility where it is needed.

**Conceptual Framework**

Exploring the costs of the accreditation process utilizing a case study research method will allow discovery to guide the research and facilitate a thorough investigation utilizing multiple sources of data including structured interviews, non-structured interviews, documentation examination, and budget analysis (Merriam, 2001; Stake, 1995; Yin, 2014).
Qualitative research encompasses various methods of investigation that provide evidence of the meaning of social phenomena within the natural setting of the subject being studied without invasive methodology (Creswell, 2009; Merriam, 2001). Creswell (2009) defines qualitative research as “a means for exploring and understanding the meaning individuals or groups ascribe to a social or human problem” (p.4). Qualitative methods include ethnography, grounded theory, case studies, phenomenological research, and narrative research (Creswell, 2009). This research may also involve examining documents and other forms of data to validate the observations (Creswell, 2009; Merriam, 2001; Stake, 1995; Yin, 2014).

There are many advantages to the case study research method, including the ability to be flexible and modify the study as data is revealed and as the details of the case are discovered. This research methodology is preferred when the researcher has no control over behavior events and when the study is focused on present-day rather than historical events (Yin, 2014). Case studies can explain causal links that may be too complex for survey or experimental research. They are a good research alternative when there are a large number of variables and limited data points. The use of multiple sources of confirmation allow the researcher to diverge on a theory that may not have been evident using a single method of data collection (Yin, 2014).

**Research Questions**

The central tenet in this research follows: Identification and quantification of the cost and benefits of the accreditation process are unknown. The central question is very broad to start and meant to explore the central phenomenon being studied (Creswell, 2009). Sub-questions help to narrow the focus and define the study to a manageable size. As the research progresses, the sub-questions that evolve from this central theme will mold the study as discoveries are made.
(Creswell, 2009). The sub-questions that are likely to emerge as research questions include but are not limited to:

1. What direct costs are attributable to the site visit for a reaccreditation cycle?
2. What indirect costs, including human resources, are committed in the 3.5-year flurry of activity that surrounds the site visit?
3. What are the opportunity costs forgone due to lack of available resources committed to the reaccreditation effort?
4. What benefits does accreditation provide?
5. What are the total institutional revenues that can be attributed to the accreditation process?
6. Other than revenue, what other benefits are a result of the reaccreditation process?
7. Do the benefits justify the costs for the stakeholders (students, employers, institutions of higher learning, society, and the global economy)?

Once these costs and revenues are identified, a cost-benefit analysis can determine if the accreditation process is a fiscally effective means of providing approval for funding for institutions of higher learning.

**Significance of the Study**

The increasing demands placed on institutions as requirements of earning the accreditation certification continue to add to the costs associated with the process. These costs are all absorbed by the institutions being accredited. Yet there is little existing published research which attempts to identify and quantify the true cost of the accreditation process; therefore, it is difficult to justify or denounce the process. This research will begin to identify the true cost of the accreditation process beginning with community colleges in North Carolina as the foci. This
study will provide a basis for other institutions to identify and assign real costs based on their individual circumstances and geographic locations. This research will then lend some substance to the debates that are ongoing concerning the accreditation process and its future.

Given the current environment in higher education, the accreditation process is under intense scrutiny as a viable gatekeeper to funding of institutions (American Council of Trustees and Alumni, 2007; Council for Higher Education, 2010; Ewell, 2008). Federal and state governments have mandated accreditation as a prerequisite to funding for institutions of higher learning. This designation is awarded by governing bodies that are independent of federal and state government interference, which most agree is a desirable arrangement; however, some argue that this independence results in lack of focus on critical results that stakeholders desire such as focused learning and skills necessary in the job market (Brittingham, 2008). Without knowing the true cost of the process, it is difficult to assess its efficiency. This study will begin to identify these costs, allowing the debate to justify or replace the process with a more cost-effective alternative.

**Limitations and Delimitations**

The nature of the case study research involves limitations outside the control of the researcher. Case study research is a process of discovery that may alter the direction and focus of the research as information and data are revealed (Merriam, 2001; Stake, 1995; Yin, 2014). The process is fluid, and each case being studied is distinctive. It is difficult to make contributing interpretations about future cases from the result of a single case or even multiple selected instances. The choice of case study research does, conversely, provide advantages over other forms of research. For instance, case study can offer important insights into the research topic that other forms of research cannot provide. The flexibility to pursue additional information and
modify the study as discovery is made provide a distinct advantage over other research methodology (Yin, 2014).

The process of triangulation of data is one of the strengths of case study research (Merriam, 2001; Stake, 1995; Yin, 2014). Triangulation involves using multiple sources or multiple methods to establish patterns and themes, which in turn allows the researcher to formulate theories that can lead to additional inquiries and may help to shape the nature of the original research direction. When comparing qualitative methodology to quantitative methodology, three distinct differences arise: the difference between explaining and understanding, the difference between the role of the researcher as personal, or impersonal and the differences between discovering versus constructing knowledge (Merriam, 2001).

There are many advantages to the case study research method, including the ability to be flexible and modify the study as data is revealed and as the details of the case are discovered. This research methodology is preferred when the researcher has no control over behavior events and when the study is focused on present-day rather than historical events (Yin, 2014). Case studies can explain causal links that may be too complex for survey or experimental research. They are a good research alternative when there are a large number of variables and limited data points. The use of multiple sources of confirmation allow the researcher to diverge on a theory that may not have been evident using a single method of data collection (Yin, 2014).

Case study research is a qualitative research method that at times has been ostracized for a lack of recognized rigor as a research method. Recently, however, that stigma is being reversed. Yin (2014) reported that since 1980 the use of case study research is on the rise, while all other forms of research are on the decline. Thus, case study research is becoming more widely recognized and accepted as a quality research method.
Additional critiques of case study research include confusion of case study research with case studies used in classroom teaching methodology, broad generalizations about the topic from a single source observation, unmanageable processes, and lack of understanding around the advantages this methodology offers over other qualitative methods (Yin, 2014). For instance, due to the nature of case study research, some researchers contend that bias of the researcher is bound to influence the reporting of the findings due to its subjective nature (Merriam, 2001).

One additional concern expressed over case study methodology is the lack of definition of the necessary skills needed to execute this research (Stake, 1995; Yin, 2014). Detractors claim this form of research often raises more questions than it answers (Stake, 1995). All of these concerns can be addressed if the researcher performs the case study using concrete, proven, and rigorous research methods including documenting a plan and reporting facts in an unbiased manner (Yin, 2014).

**Definition of Terms**

*Accreditation:* The act of recognition of an educational institution that maintains minimal defined standards. Accreditation is necessary to institutions of higher learning to validate that they meet a general standard of quality.

*Accreditation benefits:* Advantages derived from obtaining and retaining the accreditation certification status.

*Accreditation certification:* The conformation awarded by regional accrediting bodies that confirm the institution of higher learning has met defined minimum standards.

*Accreditation committee:* A team of peer volunteers directed by regional accrediting body directors charged with evaluating an institution of higher learning for the purpose of conferring accreditation certification.
Accreditation cost: The cost, including direct, indirect, and opportunity to all stakeholders accompanying with the accreditation certification process.

Accreditation cycle: The period designated by the accrediting bodies between accreditation and subsequent reaccreditation processes, usually culminating with the site visit to the institution being accredited.

Accrediting bodies: Professional organizations recognized as the body granted the authority to award accreditation status to institutions of higher learning.

American Council of Trustees and Alumni: A non-profit organization whose mission is to “support liberal arts education, uphold high academic standards, safeguard the free exchange of ideas on campus, and ensure that the next generation receives a philosophically rich, high-quality education at an affordable cost.”

Budget/expense costs: Actual expenditures traceable to a budget or expense line item.

Cost-benefit analysis: A process to analyze business decisions by examining if benefits derived exceed costs incurred.

Council on Higher Education Accreditation (CHEA): An organization of degree-granting institutions whose purpose is to advocate for self regulation of academic quality through the established accreditation process.

Direct cost: Costs directly associated with the accreditation process such as travel, meals, duplication costs, or any cost traceable to a budget line item that associated it with the accreditation process.

Exit interview: An interview conducted by the site visit team with the institution’s president and/or executive team at the conclusion of the site visit with the intention of inform the participants of the preliminary findings.
**Full Time Equivalent (FTE):** The amount of instruction that equates to an annual full-time equivalent student. One curriculum FTE equals 512 student hours.

**GI Bill:** A law passed in 1944 that provided educational and other benefits for people who have served in the armed forces.

**Human capital:** The collective skills and knowledge an individual can produce that creates economic value to an employer or the community.

**Indirect cost:** A cost that is not directly traceable to a department, product, activity, or customer. As a result, indirect costs and expenses are often allocated to a department or project. Indirect cost for the purposes of this study will be those costs associated with the accreditation process that are identifiable but not assigned to any specific budget typically in the form of human resources.

**Middle States Commission on Higher Education (MSCHE):** The regional accrediting body responsible for accrediting institutions in Delaware, Maryland, New Jersey, Pennsylvania, Puerto Rico, Virgin Islands, Washington D.C., and selected overseas locations.

**Morrill Act 1862:** Also known as the Land-Grant Act; granted each state 30,000 acres of land for the purposes of establishing institutions of higher learning creating the Land-Grant Colleges.

**National Advisory Committee on Institutional Quality and Integrity (NACIQI):** An advisory committee established to make recommendations to the US Secretary of Education on matters of accreditation and institutional eligibility for federal funding.

**New England Association of Schools and Colleges (NEASC):** The regional accrediting body responsible for accrediting institutions in Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont, and selected overseas locations.
Non-financial benefits: Benefits derived from the accreditation certification other than financial, such as reputation and increased enrollment.

Non Site Visit Cycle: The period of time the institution is not preparing for the upcoming site visit from the accreditation body.

North Central Association of Colleges and Schools (NCA): The regional accrediting body responsible for accrediting institutions in Arizona, Arkansas, Colorado, Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, New Mexico, North Dakota, Ohio, Oklahoma, South Dakota, West Virginia, Wisconsin, and Wyoming.


Opportunity cost: A benefit, profit, or value of something that must be given up to acquire or achieve something else.

Peer review process: The accreditation process by which volunteers from like institutions conduct the peer review of self study to certify an institution’s legitimacy and credibility.

Regional accrediting organizations: the six nationally recognized accrediting bodies responsible for conducting the accreditation reviews and reporting accreditation status on institutions within the assigned geographic region.

Return on investment (ROI): ROI measures the amount of return on an investment relative to the investment’s cost. To calculate ROI, the benefit (or return) of an investment is divided by the cost of the investment, and the result is expressed as a percentage or a ratio.

Site visit: The period of time the peer review team spends on the campus of the institution being reviewed for accreditation, usually two to three days.
**Site Visit Cycle:** The time leading up to the site visit usually two to three years preparing for the site visit and the required documentation submission.

**Southern Association of Colleges and Schools Commission on Colleges (SACSCOC):** The regional accrediting body responsible for accrediting institutions in Alabama, Florida, Georgia, Kentucky, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee, Texas, Virginia, and selected overseas locations.

**Spelling Commission:** The Commission on the Future of Higher Education, also known as the Spellings Commission, was announced on September 19, 2005, by U.S. Secretary of Education. The commission was charged with recommending a national strategy for reforming higher education, focusing on how well colleges and universities are preparing students for the 21st Century workplace.

**Stakeholder:** Anyone or any organization affected by the actions, objectives, and policies of another individual or organization.

**Student learning outcomes (SLO):** Student learning outcomes are statements that describe significant and essential learning that students have achieved and that can reliably demonstrate at the end of a course or program. A learning outcome identifies what the learner should know and be able to demonstrate by the end of a course.

**U.S. Department of Education:** A cabinet-level department of the U. S. government whose mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access

**Western Association of Schools and Colleges:** The regional accrediting body responsible for accrediting institutions in California, Hawaii, and selected overseas locations.
Conclusion

Accreditation is not a voluntary process for public institutions of higher learning. The prerequisite to funding precludes any thought that the process is optional. The process is time consuming and therefore costly. The exact costs have not been documented, and therefore, it is difficult to determine if the effort and subsequent costs required are reasonable to justify the resources expended. Benefits are also significant but undocumented. This research will define a process for documenting and tracking both costs of and benefits to the accreditation process with the goal of providing a roadmap for institutions, accrediting bodies, and government bodies to identify both variables of a cost-benefit analysis, which is one means of evaluating and substantiating a decision to move forward with executing a business decision.
CHAPTER 2

Review of the Literature

The accreditation certification of institutions of higher education is a process that has been evolving for over 100 years (Crow, 2009; Ewell, 2008). The endorsement provides the institution with benefits including financial award and validation of minimal levels of educational quality (Alderman & Brown, 2005; Dickenson, 2009; Ewell, 2008; Kelderman, 2015). Quality improvement and institutional self examination are additional benefits of the accreditation process (American Council of Trustees and Alumni, 2007; Blauch, 1950; Clitheroe, 2010; Ewell, 2008; Sibolski, 2012). A review of the literature reveals an ample collection providing overviews of the history and evolution of the process, literature in support of the process, literature denouncing the process, and literature calling for reform of the process. Much of this literature points to the cost of the process as a major concern. Even the literature supporting the current accreditation process acknowledges the cost as significant. Although the cost of the process is often mentioned, very little literature exists that identifies the cost or a process to quantify the costs associated with this process. This literature review will summarize the literature available for each of the categories discussed above and the limited literature addressing the actual costs associated with the process.

Varying sentiments within the literature recognize the accreditation process is either reasonable, efficient, and cost effective or unreasonable, inefficient, and costly – depending on who is writing the literature. Sufficient literature exists to present both sentiments as postulates of the accreditation process. Ewell, Alstete, Eaton, and Brittingham dominate the discussions in favor of the current accreditation process. But, there is no shortage of those willing to denounce the process including Dickenson, Crow, Carlson, Willis, and the American Council of Trustees
and Alumni. Authors Vedder, Longanecker, and Kellis are representative of a third set of articles that discuss the accreditation process in a less than supportive light, yet still express the fear that the alternative may be unacceptably inferior. Crow (2009) sums up the frustration expressed by this set of authors:

> even under attack, regional accreditation remains sufficiently embedded in the culture of U.S. higher education that very few people – public policymakers and institutional leaders alike, who can be its harshest critics – can articulate an alternative to it palatable enough to win thoughtful support. (p. 88)

Many of the pro and con articles are written by members of the boards of two opposing organizations. Generally, the Council for Higher Education Accreditation represents the support for the existing accreditation process; while the American Council of Trustees and Alumni represents the oppositional view.

Those in support of the current accreditation process claim it is a cost-effective process and cost-justifiable process while recognizing that it is costly none the less. Others defending the present accreditation process fear the alternative, a federal or state government take-over of the process. Concerns around loss of academic freedom, diversity, and uniqueness champion these discussions. Additional concerns point to the situation of “non-academic” politicians not versed in the profession of education suddenly making policy and decisions that could adversely affect the higher education systems as we know it (Carlson, 2014). The Council for Higher Education Accreditation, with nearly three thousand college and university members, is an advocacy group for the accreditation process. Their self-proclaimed purpose is to be “a primary national voice for accreditation and quality assurance to the U.S. Congress and U.S. Department of Education” (Council for Higher Education Accreditation, n.d.).
Whether individuals agree or disagree that the current accreditation process is effective, there is little doubt that a government-sponsored accreditation process would lead to increased cost for the institutions being assessed. No doubt, the cost of the process would be passed to the institutions and ultimately to the student. As it is with virtually every expense, the cost is always ultimately borne by the end consumer (Willis, 1994).

**History and Evolution of Accreditation**

The most comprehensive summary of the history of the accreditation process is provided by Peter Ewell (2008) in a report to the Council for Higher Education Accreditation. The period from the 1850s to 1920s saw the emergence of the regional accrediting bodies. In their infancy these organizations were established as the result of concerns of the leaders of elite universities over the growing number of colleges being established. The Morrill Act of 1862 (establishing the land grant institutions), the emergence of vocational schools, and the upsurge of national faith-based institutions all contributed to the growth in institutions of higher learning in the second half of the 19th century (Ewell, 2008). The institutional leaders of the elite institutions desired to assure a minimal accepted level of rigor to guarantee students moving from institution to institution would hold knowledge and skills at a consistent level (Ewell, 2008). Member institutions established a peer review process that provided this assurance as well as guidance on curriculum and professional development to guide institutions through growth (Ewell, 2008). While the regional accrediting agencies focused on the overall institutional credentials such as library size, faculty pay, and class size, professional accreditation organizations focused on individual programs producing graduates specific to professional associations. This research will focus on the regional accrediting agencies, and therefore these professional accrediting bodies will be omitted from this discussion.
Since the 1950s the federal government has relied on the six independent regional accreditation bodies to provide the endorsement for institutions of higher learning as deserving of federal assistance (Brittingham, 2008). The impact to institutions of higher learning is significant. Loss of accreditation would result in loss of federal and state funds including financial aid for students.

Over the years, the source of funds for community colleges has evolved from locally funded to highly dependent on state and federal backing. In 1918, for example, 94% of two-year colleges’ funding was provided by local means with the remaining 6% provided through tuition. In 2000, however, the funding sources were 20% tuition, 6% federal, 45% state, 20% local, and 9% from other sources (Cohen & Brawer, 2008).

A recent report by the American Council of Trustees and Alumni suggests what is wrong with accreditation and what policymakers can do to improve the current status quo (American Council of Trustees and Alumni, 2007). The report accuses accreditation of not ensuring educational quality, ignoring student learning, damaging institutional autonomy and diversity, adding to educational cost, establishing a federally mandated monopolistic system, withholding outcomes from the general public, and being a conflict of interest by employing a self/peer evaluation process. Yet, what are the alternatives to the accreditation process if the current system is broken?

The role of the federal government in higher education has changed significantly over the last several decades. The federal government’s passage of the Morrill Act and the GI Bill established the federal government as a major contributor financially to institutions of higher learning. For years, these contributions were provided without accountability requirements (Brittingham, 2008; Trow, 1996). Since the turn of the 21st century, however, the federal
government has become much more interested in accounting for the funds provided to institutions of higher learning, and therefore the influence government is imposing on accrediting bodies and ultimately institutions themselves has become significant. This influence has called for the accreditation process to include evidence of student learning to fulfill the government’s need for accountability (Brittingham, 2008). Accreditation certification provides the gatekeeper function to pragmatic and prudent distribution of government funds. Without this certification, no state or federal funds will be distributed to institutions of higher learning. The governmental influence on the accrediting bodies to include evidence of student learning outcomes has altered the accreditation process, increasing the reporting requirements, which in turn increases the cost of the process.

The Accreditation Process.

Accreditation activities serve the following four principal purposes: 1) accreditation continues to serve as a quality-assurance instrument as its original purpose was defined at the formation of the accreditation function; 2) it also facilitates the movement of students across institutions of higher learning as their needs and circumstances dictate; 3) the accreditation exercise also requires institutions to perform self-study analysis with the goal of improving processes and service to stakeholders; and 4) most recently, the accreditation process serves as a gatekeeper to federal and state funding through the granting or denial of funds based on achievement of accreditation certification status. What was once a voluntary activity is no longer optional if public institutions are to survive (Brittingham, 2008; Ewell, 2009; Ewell, 2012). Revocation of government funding due to loss of accreditation would result in the closure of almost any institution of higher learning be it public or private. This certification has become so financially critical to the continued operation of the institution that many argue that the cost of
the process is without concern as the alternative is unacceptable. Others would argue that the importance placed on this process diminishes an institution’s ability to direct valuable resources to much needed programs (Prager, 1993).

The resources required by the accreditation process involve varying levels of intensity based on the accreditation visit cycle (Wood, 2006). The accreditation cycle is summarized by Ewell (2008) as a six-stage process that institutions pass through with some repetition on a regular cycle. The first stage is eligibility wherein accrediting bodies determine that institutions are eligible for membership, meeting all requirements necessary to become an accredited institution. The remaining five stages of the accreditation process repeat on a regular cycle; for example, every ten years there is a formal review for most institutions of higher learning (Alstete, 2004; Ewell, 2008).

The site visit is the event that defines the accreditation cycle, but it is only the culmination of years of work. The site visit involves a team of peer reviewers from similar type and sized institutions that are mostly volunteers with qualifications and responsibility for evaluation of areas of familiarity. Each visiting team member has an area of expertise and responsibility for examining the institution up for review. The peer review process is widely accepted and trusted among institutions of higher learning and is recognized as standard for awarding accreditation certification (Banta & Associates, 2002). The peer review process is lauded for the use of knowledgeable individuals best qualified to execute this evaluation process (National Advisory Committee on Institutional Quality and Integrity, 2012). The peer review process provides a vehicle for the sharing of best practices among institutions as reviewers learn and share experiences with each other during site visits and through future interactions on their own campus and future visits with other institutions (Crow, 2009; Ewell, 2008).
The peer review process is not without its critics; for instance, some express concern over conflict of interest as the accreditation process is essentially a self-governed process with individuals largely represented from the very institutions being evaluated (American Council of Trustees and Alumni, 2007; Bittingham, 2008; Ewell, 2012; Longanecker, 2011). Other concerns surrounding the peer review team question the depth of knowledge of the reviewer about the process and the lack of training required by the accrediting bodies for the peer review teams (Ewell, 2012).

These peer review team members will have reviewed the written report prior to the site visit; they prepare a series of questions for interviewees as well as requesting certain documentation be presented. The site team may be composed of as few as three or as many as twenty individuals depending on the size of the institution and the complexity of the review (Ewell, 2008). The review team is usually on site for less than a week and request to examine the evidence the team deems necessary to form a conclusion about the institution’s worthiness to receive the accreditation certification. The review process could be perceived as an adversarial process; however, the intention of the process is presented as a very self-reflective and supportive process with the site team assisting the institution with evaluating how well they are meeting their stated objectives (Adelman & Silver, 1990; Bittingham, 2009; Winskowiski, 2012) as a way to address shortfalls. At the conclusion of the site visit, the team generally conducts an exit interview with the president and/or the host site team to discuss any shortcomings or areas of concern that need to be addressed prior to issuing the accreditation certification (Alstete, 2004; Ewell, 2008).

Prior to the site visit, the institution must prepare a written report. The intent of the written report is for the institution to execute a process of self examination that will help the
institution examine their strengths and weaknesses and determine if said institution is fulfilling its mission statement and serving its stakeholders. The report is broken into sections that require the institution to assess how these requirements are being fulfilled. The accreditation report requirements provide enough guidance for the institution to provide proof of conformance, yet the elements are general enough to allow each institution the freedom to focus on the areas of importance to each individual institution, thus encouraging the institution to express the distinctive attributes that make each institution unique (Alstete, 2004; American Council on Education, 2012; Ewell, 2008). Preparation of this report and the self-evaluation process in general begin more than two years before the actual site visit date. This self examination provides an opportunity for institutions to renew, revise, and transform policies, procedures, and perhaps even the mission of the institution. This self evaluation and resulting perspectives also provide a renewal critical for institutions to avoid complacency (Michael, 2005).

As the site visit nears, campus activity intensifies as preparation activities necessitate a flurry preparations causing a notable uptick in the resources expended. Preparation of the institutional report that will guide the site visit and be a significant part of the accreditation team’s evaluation process requires significant resources to research, gather, and report. Each regional accrediting body will require various forms of documentation and accompanying documents to substantiate the content of the report in order for the site visit team to issue an opinion in the accreditation status of the institution (Alstete, 2004; Ewell, 2008; Prager, 1993; Southern Association of Colleges and Schools Commission on Colleges, 2011).

Upon the conclusion of the site visit, the three remaining stages of the accreditation cycle follow. Within a short time following the site visit, the visiting team will issue a written report of their findings including any recommendations that are identified. The institution will then be
required to respond to these recommendations in writing to the satisfaction of the accrediting body before the accreditation certification will be issued (Southern Association of Colleges and Schools Commission on Colleges, 2011).

Following the team report phase, a decision is rendered by the team. This decision may include recommendations by the committee that the institution must address in future written reports (Southern Association of Colleges and Schools Commission on Colleges, 2011). In the interest of due process, institutions receiving unfavorable reports have an appeals process to request a reconsideration of the decision. The final stage of the accreditation cycle is that of monitoring which may require regular reports and updates by the institution or affirmation/reaffirmation at one of the biannual meetings (Alstete, 2004).

The Accreditation Debate

As stated earlier, the accreditation process is viewed as either reasonable, efficient, and cost effective; or unreasonable, inefficient, and costly – depending on who is writing the literature. Those in support of the current accreditation process claim it is a cost-effective process. Regional accrediting bodies rely on small staffs and a plethora of volunteers to accomplish the accreditation process. Brittingham (2008) reported: “In 2005, regional commissions accredited 3,000 institutions using 3,500 volunteers and 105 full-time staff.” To put this in perspective, Brittingham (2008) goes on to report that the United Kingdom’s accreditation body is comprised of 130 employees that were able to accredit 165 institutions in the same time period. Others defending the present accreditation process fear the alternative, a federal or state government take-over of the process. Concerns around loss of academic freedom, diversity, and uniqueness champion these discussions. Additional concerns relate to the prospect of “non-academic” politicians not versed in the profession of education suddenly making policy and
decisions that could adversely affect the higher education systems as it currently exists (Carlson, 2014). The Council for Higher Education Accreditation, with nearly three thousand college and university members, is an advocacy group for the accreditation process (Council for Higher Education Accreditation, n.d.). Their self-proclaimed purpose is to be “a primary national voice for accreditation and quality assurance to the U.S. Congress and U.S. Department of Education” (Council for Higher Education Accreditation, n.d.).

Critics have argued that the accreditation process is akin to having the mice guard the cheese (Gillen, Bennett, & Vedder, 2010). They further argue that the peer review process falls short of ensuring that student learning is occurring and charge that the accreditation process should be more transparent. These critics would choose to publish assessment outcomes, therein providing valuable data to potential students and allowing them to make a more informed decision about which institution to attend. Such transparency does come with a cost. Publishing data in a usable format that provides a fair and open comparison would be a daunting task due to the uniqueness among the institutions within a geographic region. One of the exceptional characteristics of the higher education system within the United States is the unique nature and varied options that innumerable institutions of higher learning provide for students. Comparing institutions on one, two, three, or even twenty random variables may overlook and exclude the very traits that make an institution the right fit for an individual and uniquely qualified to provide the best learning experience for that individual.

As noted earlier, since the 1950’s, the federal government has relied on the six independent regional accreditation bodies to provide the endorsement for institutions of higher learning as deserving of federal assistance (Brittingham, 2008). The impact to institutions of higher learning is significant. Loss of accreditation would result in loss of federal and state funds
including financial aid for students. In the current economic climate, this is a greater concern. Over the years, the source of funds for community colleges has evolved from locally funded to highly dependent on state and federal backing as previously noted. This state and federal funding is predicated on the college’s being an accredited institution. Additionally, much of the tuition is federally subsidized through financial aid programs and student loans that provide funds for students to subsidize their tuition burden. Dickenson (2009) reports that in 2006 the federal government invested more than $111 billion in higher education with expectations that this investment is wisely spent, generating positive results for the United States as a nation. State funding for institutions of higher learning rely on the accreditation process to ensure that these funds are used to support programs that are deserving of the funds. The stakes are high; in fact, the loss of accreditation could cost a community college up to 64% of its funding (Quick facts about financial aid and community colleges 2007-2008, 2009). This 64% is made up of state funding, federal funding, and up to 65% of tuition revenue through loss of Pell grant support. For all but a few select institutions this would mean closing the doors, thereby impacting students, faculty, staff, and the community that rely on the institution for jobs and as a source of learning and community pride.

As becomes obvious, accreditation is a high-stakes game with catastrophic impact to any institution that fails to successfully navigate the accreditation process. With increasing burden on the accreditation certification comes intensified expectations on an accreditation process to provide assurance that students are learning as part of their academic experience. College educators know the cost of losing accreditation is high; the economic impact to a community could be devastating. The stakeholders in the accreditation process reach far beyond the walls of the institution itself.
A recent report by the American Council of Trustees and Alumni (2007) suggests what is wrong with accreditation and what policymakers can do to improve the status quo. The report accuses accreditation of not ensuring educational quality, ignoring student learning, damaging institutional autonomy and diversity, adding to educational cost, establishing a federally mandated monopolistic system, withholding outcomes from the general public, and being a conflict of interest by employing a self/peer evaluation process. Yet, what are the alternatives to the accreditation process if the current system is broken?

The role of the federal government in higher education has changed significantly over the last several decades. The federal government’s passage of the Morrill Act and the GI Bill established the federal government as a major contributor financially to institutions of higher learning (Ewell, 2008). For years these contributions were provided without accountability requirements (Brittingham, 2008; Trow, 1996). Since the turn of the twenty-first century, however, the federal government has become much more interested in accounting for the funds provided to institutions of higher learning, and therefore the influence government is imposing on accrediting bodies and ultimately institutions themselves has become significant. This influence has caused the accreditation process to include evidence of student learning to fulfill the government’s need for accountability (Brittingham, 2008). Accreditation certification has been serving the gatekeeper function to pragmatic and prudent distribution of government funds through the requirement of accreditation certification in order for funds to be distributed to institutions of higher learning. The government influence on the accrediting bodies to include evidence of student learning outcomes has consequently altered the accreditation process, increasing the reporting requirements, which in turn increases the cost of the process.
Summary of the Literature

In reviewing the literature around the accreditation process and the cost of this process, there are a number of significant pieces of literature from which to draw. The three most significant contributors to literature on accreditation include Peter Ewell, who has been contributing to this discussion for more than 20 years and three of the 22 sources of significance discussed in this response. His overall nature is in support of the accreditation process and the agencies that perform these evaluations, but he maintains a realistic perspective that recognizes the changing landscape of higher education and the need to reform the current process to address these changing times. Carolyn Prager, in her 1993 book, *Accreditation of the Two-Year College: New Directions for Community Colleges*, provides a summary of the accreditation process, including concerns, recommendations for change, and a discussion of cost and benefits. David Longanecker prepared a report for the National Taskforce on Institutional Accreditation in 2011 titled “Institutional Accreditation and Quality Assurance in American Higher Education from a Federal and State Perspective,” which provides a valuable summary of current issues including cost and calls for reform of the current process to provide a more informative and useful format supporting all stakeholders. These pieces of literature provide the background, trends, future concerns, and varying perspectives of the regional accreditation process. Additional literature providing valuable insight and direction to this research are cited throughout the remainder of this response. This literature can be categorized in four general areas, as summarized in Table 1.

The accreditation process of institutions of higher learning in the United States is a quality review process performed by external accrediting bodies with the purpose of quality assurance and quality improvement. There are 81 recognized accrediting bodies currently in the United States. These include regional accrediting organizations, national faith-related accrediting
organizations, national career-related accrediting organizations, and programmatic or specialized accrediting organizations (Ewell, 2008). This research will focus on the regional accrediting organizations and their role of certifying institutions of higher learning as worthy to execute the programs advertised commensurate with college or university level academics. Being the recipient of this accreditation certification is the precursor to receiving both state and federal funding, which has become the paramount driving force behind regional accreditation to the point that it is no longer a voluntary activity.

Table 1
Summary of literature about the accreditation process by topic addressed

<table>
<thead>
<tr>
<th>Number of articles included in this review</th>
<th>Articles identifying cost as a significant concern</th>
</tr>
</thead>
<tbody>
<tr>
<td>Literature calling for reform of accreditation</td>
<td>12</td>
</tr>
<tr>
<td>Literature supporting current accreditation process</td>
<td>3</td>
</tr>
<tr>
<td>Literature specific to cost of accreditation process</td>
<td>4</td>
</tr>
<tr>
<td>Literature with general accreditation background</td>
<td>3</td>
</tr>
</tbody>
</table>

The evolution of the accreditation process over the years has transformed it from a simple peer review process intended to provide assurance that minimal standards of higher learning existed among regional institutions to the role of becoming the gatekeeper of federal and state funds. Any time an organization, in this case six regional organizations, evolve from their original purpose, there are critics and growing pains. The accreditation process has been
criticized in the past and is currently at a crossroads to determine the role the agencies will play going forward. Forty years ago, Kellis (1976) called to reform the accreditation process to a more useful format that would promote student learning outcomes and assist institutions to promote self evaluation for the purpose of improvement. Nearly 20 years later (and 20 years ago), Ewell (1994) again called for reform and accountability in the accreditation process. Twenty-two years later, in 2016, critics of the accreditation process are calling for similar and additional reform to the process. Eaton (2008) predicted that by 2014 the federal and state governments would usurp the accreditation gatekeeper role to distribute federal and state funds, making the accreditation process a voluntary one that would prove too costly to continue. To date, little progress on reform is evident (Crow, 2009).

Argument for the Accreditation Process

Few would argue against the belief that the intention of the accreditation process is an admirable and worthy activity. Quality assurance and institutional improvement are noble and desirable outcomes for the process (Brittingham, 2008). In addition to the accredited designation’s being the preface to receiving state and federal funding, most would agree the accreditation designation provides additional benefits to both the institution and the general public (Alstete, 2004). The process forces institutions to look inward to review their mission and goals to determine if they are continuing to serve those stated values and to assess if those same mission and goals require modification. As the institution performs this analysis, all employees, administration, faculty, and staff members are encouraged to evaluate their processes to validate support and determine if change is necessary. Supporters describe a cost effective means of assurance to governmental entities, students, parents, communities, and potential employers that these institutions of higher learning are qualified and deliver on the promises of academic
integrity (Alstete, 2004). Even these staunch defenders of the accreditation process recognize the limitations of the process yet fear abandonment of the process would result in government regulation that would usurp the positive aspects of the current system (Brittingham, 2008). These supporters recognize the criticisms expressing concerns over lack of usable information to the general public, the secretive nature of the process, and the cost associated with the process but fear revealing this information will add to the already significant costs associated with the process.

**Calls for Reform**

By far the most significant portion of the literature discussing the accreditation process includes discussion on reforming the process. Parties discussing the need for reform include The American Council of Trustees and Alumni and The Center for College Affordability and Production, who call for sweeping and comprehensive changes that would abolish the current accreditation system and replace it with a voluntary process that is not a precursor to federal funding. Literature published by the organizations supporting the current accreditation process, most notably the Council for Higher Education Accreditation, acknowledge the concerns and the need to modify the current process to address these concerns.

Concerns around the current accreditation process also include the cost of the process – not only in terms of budget/expense cost and human capital cost associated with the site visit, but also in terms of personnel time and opportunity cost associated with the lengthy process (Alderman, 2005; Alstete, 2004; American Council of Trustees and Alumni, 2007; Crow, 2009; Dickenson, 2009; Doerr, 1983; Ewell, 1991; Ewell, 2008; Kelderman, 2015; Kellis, 1976, Longanecker, 2011; Prager, 1993; Shibley and Volkwein, 2002; Vedder et al., 2010; Willis,
1994). Although multiple authors express the concern over the cost and express that it is excessive, few offer a solution, and none is able to quantify this cost.

In addition to the perceived high cost of the accreditation process, there are additional concerns that reform must address. The process must serve more stakeholders in addition to the state and federal governments’ stamps of approval for funding; in truth, the process must provide transparent and useful information to institutions, students, potential students, parents of potential students, faculty, administration, staff, employers, communities, and society at large (Longanecker, 2011). Quite evidently, the public is currently asked to trust the process and the outcomes without understanding the methodology. The peer review component of the process is adequate cause for suspicion. The lack of access to the final reports and the pass/fail nature of the process add fuel to the fire for those expressing concern (Ewell, 2008; Longanecker, 2011). There are also concerns expressed by those opposed to the process who contend that the peer review process is inconsistent and lacks professionalism due to the very nature of the volunteer process. Site visit teams’ varying skills and knowledge of the process provide some cause for concern (American Council of Trustees and Alumni, 2007). Additional concerns over the process include criticism about the cumbersome nature of the process, the lack of depth of understanding of both the process and the results, the unfairness of standards, and the self-serving nature of the process (Alstete, 2004; Ewell, 1994).

Other factors that impact the need for accreditation reform have less to do with the existing process and more to do with the evolving climate of higher education. Changing demographics of institutions of higher learning include: student composition; the practice of taking courses from multiple institutions at the same time; starting and stopping then starting and stopping or starting a degree program within and across multiple institutions; faculty becoming
comprised more and more of adjunct and fewer and fewer full-time faculty; multiple methods of delivery including traditional, hybrid, and distance learning as well as combinations of these; varying time schedules to allow starting times outside the normal semester with options for compressed completion times for course work; and globalization that is expanding the pool of students and presenting challenges to educators and educational institutions to meet the diverse needs of these populations (Ewell, 2008).

**Literature Specific to Costs**

Literature specific to the cost of the accreditation process is notably limited. A number of articles (American Council of Trustees and Alumni, 2007; Brittingham, 2008; Doerr, 1983; Longanecker, 2011; Vedder, et al., 2010; Wood, 2006) mention cost as a critical issue of the accreditation process and a subject of major concern. Surprisingly, however, there is no empirical data that provides a guide as to expectations of cost for completion of the accreditation process for community colleges—data that would prove invaluable to institutions facing the accreditation or reaccreditation process who are working within increasingly tight budgets.

Prager (1993) in *Accreditation of the Two-Year College*, provides a guide to history, process and the regional accrediting bodies and includes a chapter dedicated to a cost-benefit analysis of the accreditation process at two-year colleges (Reidlinger & Prager, 1993). Reidlinger and Prager (1993) articulate that prior to 1990, the cost of the accreditation process was really not a consideration. The accreditation certification was priceless; thus, almost no thought was given to quantifying the cost of the process. Reidlinger and Prager (1993) continue by discussing the logistical issues around assessing quantitatively a qualitative process. Reidlinger and Prager (1993) explore the benefits of accreditation and present varying options as to benefits versus cost, with little conclusion being expressed.
There are myriad arguments as to the value of accreditation and who benefits from the process. The chapter goes on to identify what cost may be involved in the accreditation process and discusses the lack of agreement as to what items would or should be included in the cost. The chapter concludes with acknowledgement as to the lack of actual data that exists surrounding the cost of the accreditation process.

Doerr (1983) presented a case study to attempt to demonstrate potential cost involved in the accreditation process. His conclusion in his case study was that the re-accreditation process during the year prior to the accreditation visit would cost just over $50,000 in direct costs and that 2,242 hours of faculty time that could have been directed toward other efforts was expended in the self study and review process. Doerr (1983) estimated that the year following the accreditation visit would require an additional $54,500 expenditure. Expressing $50,000 in 1983 dollars as 2016 prices would result in nearly $120,000 expended in preparing for the accreditation visit. Extrapolating Doerr’s (1983) case study to 2016 dollars falls short of a comprehensive analysis on a number of levels. First, the accreditation process from 1983 to the current process is significantly different. Technology alone is significantly changed in terms of the way institutions interact. For example, Doerr’s (1993) cost included secretarial time and duplicating time. Regardless of the validity of Doerr’s (1993) estimates, it is one of the very few examples of an attempt to place a dollar-value on the accreditation process.

Recently, progress has been made to attempt to quantify the cost of accreditation. Research around accreditation cost has been reported through a doctoral dissertation process included in a doctoral dissertation by P.J. Woolston (2012). Woolston’s (2012) research surveyed accreditation liaison officers from institutions representing three of the six regional accrediting bodies. Woolston’s (2012) research, however, is focused on the accreditation process
for four-year institutions and does not include any data from two-year institutions. Furthermore, the research was a mixed-methods approach gathering both quantitative and qualitative data. The findings for the cost of the accreditation process including direct and indirect cost was reported to be $341,103. Qualitative data reported that 45% of respondents felt the cost of the process was justified, whereas only 13% felt the costs were not justified. Additional observations felt the direct costs associated with the site visit were excessive. There is value in Woolston’s (2012) work that can afford some answers and guidance for a study focused on two-year institutions.

While most responded that accreditation is a valuable process, there was also observation that the process could be improved and that cost could be tempered to provide an improved benefit for the cost expended. The results help confirm that the call for accreditation process modification may be warranted. The literature calling for accreditation reform (Brittingham, 2008; Longanecker, 2011; Vedder, et al., 2010) is reinforced based on the data findings of the aforementioned doctoral dissertation (Woolston, 2012).

Shibley and Volkwein (2002) presented a paper at the Association of Research Forum that noted some accreditation cost associated with specialized accreditation programs and proposed the savings that might occur by independent accrediting organizations’ sharing data and streamlining processes for institutions. The paper examined the cost and benefits of joint reaccreditation versus a stand-alone effort. While the cost analysis will not transfer to a two-year institution seeking regional accreditation, the methodology and cost centers may be used as a guide for future research.

This recent promising research on the cost of accreditation provides hope that the significance of this research is starting to be realized. The claims of the high cost of accreditation presented in prior literature is beginning to be confirmed. Additional research specifically
directed to two-year institutions is required to confirm that these preliminary findings (Woolston, 2012) will extrapolate to two-year institutions.

**Literature Identification Process**

The quest for literature relating to accreditation and the cost of the accreditation process has been a long and extensive search. The research began with the standard database queries through ERIC and Google Scholar and visits to North Carolina State University library to meet with the research librarian for Management, Education, and Social Sciences. These avenues resulted in limited success but produced enough valuable literature that eventually culminated in the twenty-two articles currently under consideration. Additional literature is being sought to enhance the knowledge base. Many of the original searches resulted in specialized accreditation articles, particularly in the health sciences and the extensive accreditation requirements surrounding this industry. The dissertation by Woolston (2012) revealed additional sources of literature that proved to be valuable.

Torraco (2005) literature process suggest that critical analysis of the cost of accreditation required an understanding of the origins and history of accreditation. It also advocates that synthesizing of the knowledge provides a taxonomy of the accreditation process, evolution, issues, and potential solutions to address the concerns over cost and other critical issues facing the accreditation process (Torraco, 2005). A review of the history and evolution of accreditation, the cost associated with accreditation, arguments advocating accreditation, calls for reform, and literature specific to the cost of accreditation provide the background necessary to perform this analysis.

This literature clearly identifies that cost of the accreditation process is a preeminent concern to the institutions facing the accreditation process, and furthermore, this literature
highlights that the knowledge expressing the cost of this process is non-existent, thereby justifying the need to pursue this research project.

**Conclusion**

The accreditation process is critical to the future of higher education. With more and more funding sources imposing the accreditation approval, institutions of higher learning are dependent on receiving certification. Funding sources include the state budget, federal grants for institutions, federal grants to students for tuition assistance, and grants from private organizations. The accreditation process is a significant expense to two-year institutions of higher learning – but one that is required if an institution is to survive. Successful or unsuccessful execution of the accreditation process has far reaching impacts to not only the institution but to those who rely on the institution for their livelihood including faculty, staff, administration and the community that is served by the institution which includes students and business owners alike.

There are real and confirmed but not quantified costs to the two-year institutions in the form of direct and indirect costs as a result of the accreditation process. It is unlikely that current researchers and educators can definitively determine if the costs are reasonable or unreasonable until the actual costs—or a process for accurately predicting those costs—can be determined. The accreditation process is under constant scrutiny, with many questioning if the practice can be improved to provide a value to all stakeholders. Confirmation of accreditation, although not mandatory, is essentially not an option to the overwhelming majority of two-year institutions due to the predication of state and federal funding on the institution’s receiving accreditation or reaccreditation.
Although recent developments show progress in the mission to determine the true cost of accreditation for two-year institutions, additional research is needed and perhaps overdue. The research needs to identify costs based on key independent factors such as cost per full-time equivalent student, thereby allowing comparison between different-sized institutions. Due to the independent nature of higher education and the ability for those institutions to determine their own methods of completion and fulfillment of the accreditation process, the collection and synthesizing of the data will be challenging, but it is imperative to the future of the accreditation process as that process applies to two-year institutions.
CHAPTER 3

Methodology

Academics and educational leaders have studied and debated the value of accreditation and its relevance to achieving varying objectives among different stakeholders (Ewell, 2008). However, to date, little research exists to quantify the cost associated with these efforts that would validate the resources being extended. Many institutions are deficient in their institutional understanding of the costs associated with the accreditation process; therefore, tools and planning needed to track the costs are absent. Further, in the stressful period leading up to the site visit, very little thought is given to documenting the significant costs of the effort. This research attempts to identify the costs and financial benefits associated with the accreditation process to further this discussion and to assist institutions of higher learning in tracking and controlling these costs going forward.

The chosen methodology for this research is a case study. This research method has provided the necessary flexibility to tackle this elusive topic. This chapter will discuss case study methodology and explain why this research method was ideal for identifying and quantifying the costs and benefits associated with the accreditation process. An overview of the case study methodology will be followed by a specific case study process adapted from multiple sources. This process is defined by six steps of case study research that include: defining the scope, formulating the strategy, identifying a final checklist, collecting evidence, analyzing findings, and reporting the findings. This six-step process guided the research to its successful fruition.

Specifically this research was completed using a case study analysis of a single site community college in rural North Carolina. Access to data and interview resources at the primary case study site allowed this research to acquire details that would not have been
attainable at alternative case study sites. Exhaustive interviews were conducted at this case study site to gain understanding of the processes necessary to identify successfully the prototypical practices employed to complete the process of an accreditation site visit.

Detailed analysis of this single site was used to generate a model to assign costs to the process. This model was then validated by consulting two similar community colleges to confirm that the model and findings were consistent with the accreditation experience at these similar sites. These individuals at the secondary sites were persons with primary responsibility for successful completion of the site visit process for each institution and therefore individuals possessing knowledge of the overall process employed by each secondary institution. Finally, hand-selected subject matter experts with considerable knowledge of and engagement in the accreditation process were interviewed to further validate the model and costs identified. These hand-selected experts have served as steering committee members, lead editors, onsite and/or offsite committee members, or as presidents of community colleges who have engaged in and endured the process. The experience of these external resources provided further confirmation that community colleges throughout the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) region are undergoing similar experiences.

**Case Study Methodology**

Case study research methodology provided a malleable process of discovery to facilitate the exploration of known and unknown data points to clarify and identify the challenges presented by the accreditation cost dilemma. This process supported multiple means of collecting data to provide a clear picture of the problem being explored. This research utilized structured interviews, non-structured interviews, documentation examination, budget analysis, and data
collection through varied discovered means to clarify the problem and provide a clear picture of the costs associated with this institutional process (Merriam, 2001; Stake, 1995; Yin, 2014).

Triangulation of data is one of the strengths of case study research (Merriam, 2001; Stake, 1995; Yin, 2014). It involves using multiple sources or multiple methods to establish patterns and themes which, in turn, allowed this researcher to formulate theories that led to additional inquiries and helped to shape the nature of the research direction.

When comparing qualitative methodology to quantitative methodology, three distinct differences arise: the difference between explaining and understanding, the difference between the role of the researcher as personal or impersonal, and the difference between discovering versus constructing knowledge (Merriam, 2001). Case study research provided the means to understand the accreditation process and therefore the associated costs on a level applicable to individual college’s experiences by constructing a model that will serve stakeholders in the future.

There are many advantages to the case study research method, including the ability to be flexible and to modify the study as data is revealed and as the details of the case are discovered. This research methodology is preferred when the researcher has no control over behavioral events (Yin, 2014). Case studies can explain causal links that may be too complex for survey or experimental research. Case study research is also a good research alternative when there are a large number of variables and limited data points. The use of multiple sources of confirmation allowed this researcher to diverge on a theory that may not have been evident using a single method of data collection (Yin, 2014).

The central tenet in this research follows: How does one identify and quantify the costs and benefits of the accreditation process? This central question was very broad at its inception
and was intended to explore the central phenomenon being studied (Creswell, 2009). Sub-
questions then helped to narrow the focus and define the study to a manageable size. As the 
research progressed, the sub-questions that evolved from this central theme molded the study as 
discoveries were made (Creswell, 2009). The discovery process allowed the research to follow a 
path to a logical conclusion through the identification of various cost centers that allowed the 
logical assignment of costs for budget / expense and human capital costs.

**Case Study Research Overview**

Qualitative research encompasses various methods of investigation that provide evidence 
of the meaning of social phenomena within the natural setting of the subject being studied 
qualitative research as “a means for exploring and understanding the meaning individuals or 
groups ascribe to a social or human problem” (p.4). Qualitative methods include ethnography, 
grounded theory, case studies, phenomenological research, and narrative research (Creswell, 
2009). While this research used case study methodology as its framework, this research also 
involved examining documents and other forms of data to validate the observations (Creswell, 
2009; Merriam, 2001; Stake, 1995; Yin, 2014). Identifying and pursuing key individuals with 
knowledge germane to the research topic in question was one of the challenges faced in this 
process. Keeping the interviewee on track and extracting the essential data to contribute to the 
research proved to be challenging. Utilizing the established process outlined in this chapter 
provided a valuable tool to move the research forward.

Case study research is a qualitative research method that at times has been ostracized for 
a lack of recognized rigor as a research method. Recently that stigma is being reversed. Yin 
(2014) reported that since 1980 the use of case study research is on the rise while all other forms
of research are on the decline. Case study research is becoming more widely recognized and accepted as a quality research method. This research utilized a single site case study research methodology at a North Carolina community college to conduct this study. The chosen site had been recently engaged in accreditation processes and is highly reliant on state and federal funding tied to successful accreditation and, more importantly, institutional existence. This researcher was granted access to data at this single site that allowed the research to progress to a level of detail that may not have been attainable without this privilege. The use of secondary sites and subject matter experts to validate the findings allowed this researcher to expand the research resources at the primary site and gain a level of understanding that would have otherwise not been possible.

Critics of case study research cite confusion of case study research with case studies used in classroom teaching methodology, broad generalizations about the topic from a single source observation, unmanageable processes, and lack of understanding around the advantages this methodology offers over other qualitative methods (Yin, 2014). For instance, due to the nature of case study research, critics might note that bias of the researcher is bound to influence the reporting of the findings due to its subjective nature (Merriam, 2001). One additional concern expressed over case study methodology is the lack of definition of the necessary skills needed to execute this research (Stake, 1995; Yin, 2014). Detractors claim it often raises more questions than it answers (Stake, 1995). However, all of these concerns can be addressed if the researcher performs the case study using concrete, proven, and rigorous research methods including documenting a plan and reporting facts in an unbiased manner. The following discussion will outline this methodology guided by Yin (2014). Following this set process assured that the
research was ample and comprehensive and helped this researcher avoid these expressed concerns.

**Case Study Process**

When considering a case study methodology, several sources came to light, but only one clearly provided a step-by-step process to conduct a case study that would stand the test of rigor for this level of research. Thus, the process employed in this research is guided by Yin’s (2014) *Case Study Research: Design and Methods*, which this researcher found to be a valuable guide to case study research and was readily applicable in the identification and quantification of costs associated with the accreditation efforts of the two-year colleges—the focus of this research.

Cresswell (2009), Merriam (2001), and Stake (1995) all provide ample discussion surrounding case study methodology and guidelines for completing specific tasks, such as data collection and analysis, but Yin (2014) proposed a formula to guide the researcher through the process to maximize potential for success. His method includes a six-step process to the case study research. To illustrate Yin’s guiding principles, along with input from other sources, Figure 4 provides an adaptation of Yin’s (2014) six-step process that was used to define the case study methodology from start to finish. This representation of the process started with defining the scope of the problem, and each step built on that problem definition. At each step, feedback guided evaluation of the findings, allowing this researcher to return to any prior step in the process to be redefined or modified as the discovery guided the research. The use of returning to prior steps proved invaluable as new discovery guided the final analysis and led the research to its fruition.

To perform a comprehensive case study, all of these steps have been executed in this research project. Proven research techniques include design logic, defined-and-tested data...
techniques, specific and defined methods of data analysis, and accurate, non-biased, professional reporting of the findings (Yin, 2014; Stake, 1995). Executing these proven research techniques in this case study has validated the research as a viable method of discovery. For instance, the use of a single case study site of a North Carolina community college with a high reliance on state and federal funding tied to the accreditation of that institution provided a “defined scope” for this analysis. The following sections provide an overview of each step to the roadmap applied to this successful case study research project.

**CASE STUDY PROCESS ADAPTED FROM YIN (2014)**

![Diagram of Case Study Process]

Figure 4. This representation of the case study process provided guidance and direction to keep this research focused and progressing to conclusion.

**Defining the scope.** As Creswell (2009) notes, defining the scope of the research entails defining the problem to be studied through the purpose statement and reviewing literature to gain a perspective of the need for research in a given area. The purpose statement -- to explore the various costs associated with accreditation, to identify reasonable estimates to the costs, and to
establish a model for future stakeholders to use to identify and track costs through the accreditation process -- defines the intent of the research study. Without a clear purpose statement, this study could have easily drifted in multiple directions or lost the original focus and intent. The purpose was critical to the entire study and helped this researcher refocus when direction was needed. This statement has defined why the study was conducted and what this researcher hoped to accomplish with the study.

Literature about the research topic helped drive and define the purpose statement for specific research to help direct the study (Creswell, 2009). Qualitative research and case study research, by their very nature, are designed to build and expand as knowledge is uncovered. The problem statement helped ensure that the focus was on achievable knowledge. Additional knowledge also can be a stimulus to modify the problem statement to achieve a more meaningful direction in the research. A review of the literature has benefited the researcher and helped to guide construction of defining the scope (Yin, 2014).

Certain truths are clear. The accreditation process consumes financial and non-financial resources of institutions of higher learning (American Council of Trustees and Alumni, 2007). The provisions from state and federal agencies placed on the accrediting bodies to document academic results have and will continue to place additional resource demands on institutions to fulfill accreditation requirements (Eaton, 2008). The ability to identify and track budget / expense and human capital costs associated with the accreditation process, at least on the surface, may seem like a rather routine process. Budget / expense costs such as dues assessed by regional accrediting bodies, costs to produce required documents, costs associated with publications made available through the accrediting agency, attendance at conferences, and logistical costs
associated with travel, meals, and hosting the site visit team are readily identifiable and easy to quantify.

However, human capital costs such as costs associated with institutional administration, faculty, and staff time as well as opportunity costs of redirected resources are much more difficult to identify and quantify (Longanecker, 2011; Willis, 1994). Opportunity costs include lost learning activities for students, missed professional development opportunities for faculty and staff, and delayed or missed occasions for curriculum improvement (Wolff, 2005).

The significance of the accreditation certification has evolved to a point that the process is not an elective one (Ewell, 2008). Additional requirements instituted by governmental influences over accrediting bodies have intensified the accreditation process, increasing institutional reporting requirements and therefore requiring further investment of scarce institutional resources to accomplish the task (Ewell, 2008).

Given the challenges of identifying and quantifying human capital costs, a template could assist institutions in understanding the resources required to navigate the process. Providing a model to identify, track, and quantify institutional costs associated with the accreditation process will provide a reference point to advance the on-going discussion in the literature pertaining to the costs as aligned with the benefits of the process. These conditions have prompted this researcher to identify the problem statement justifying this research initially as “Identification and quantification of the costs and benefits of the accreditation process are unknown.”

The purpose statement follows the establishment of the problem statement with the objective of identifying the focus of the research (Creswell, 2009). The purpose statement for this study is the following: The purpose of this case study will be to explore the various costs
associated with accreditation, to identify reasonable estimates to the costs, and to establish a
model for future stakeholders to use to identify and track costs through the accreditation process.

As the research proceeded, the financial benefits of the process became obvious while the
secondary goal of executing a cost benefit analysis proved to be unnecessary. The flexibility of
the case study research model encouraged this reevaluation as discovery was made, thereby
allowing the modification of the purpose statement. Benefits identification was part of the
research; however, the need of a formal cost benefit analysis became unnecessary.

This research has studied the accreditation experience in detail at a selected community
college in North Carolina. The goal of the research was to identify and quantify the costs of the
accreditation process. An additional goal was to identify a model by which other institutions of
higher learning can infer a process to estimate resources and costs required to navigate the
accreditation process and therefore prepare and plan more accurately and realistically to navigate
the event successfully. The chosen case study site provided access to interviewees and data that
were inaccessible to the researcher at alternate case study sites.

Once a detailed model was established, the model could be validated at additional case
study sites to substantiate the findings. These additional case study sites were presented with the
model and as a means to confirm the findings as consistent with the experience at these
community colleges. To further validate the findings, subject matter experts were engaged. As
noted earlier, these subject matter experts have extensive experience in the accreditation process
serving on committees, experiencing multiple accreditations as evaluators, and managing
accreditation cycles for institutions of higher learning.

**Formulating strategy.** Formulating a strategy entails defining a logical sequence of
processes that will link empirical data to a study that begins with research questions and
concludes with a report of findings. This phase involves developing the problem statement (Creswell, 2009) or proposition (Yin, 2014). This research utilized a top-down approach to establish the logical sequence of events and resource usage. This started with the president of the case study institution and followed a path identifying the resources utilized and assigning costs to these resources.

Once the problem statement or proposition is defined, the research questions can begin to take shape, starting with the central question (Creswell, 2009). Such is the case in this analysis. From the central question, associated sub-questions followed to expand the scope and helped drive the research. This stage of the process included defining exactly what was studied. In case studies, individuals or organizations can be defined as the unit or units (for a multiple case study site) to be studied. This case study has entailed a single site case study of a two-year public institution of higher learning in North Carolina. Being as clear as possible on defining the unit and study time frame has helped guide the research to a successful conclusion. This definition has been critical to ensure that the study did not lose focus or become unwieldy in scope. Identifying literature findings that may challenge research and attending to these issues has helped plan and guide the research through fruition (Yin, 2014).

Formulating strategy is integral to the start of theory development, which is based on the literature. Development of a theoretical framework has contributed to the research design and was begun during this phase of the research. Existing literature is scarce; therefore, such literature has offered little guidance to a theoretical framework. Consequently, the researcher has developed his own theoretical framework based on the nature of the research, as necessitated by the limited extant literature and professional knowledge of the research topic. This framework is provided in figure 2 above.
Theoretical framework provides the scientific justification and a guide to define the scope of the research (Creswell, 2013; Vinz, 2015). The problem statement indicating that the accreditation process is believed to be expensive with actual costs that are difficult to identify and quantify provided the foundation of development of the theoretical framework for this study. The need to define the costs and benefits associated with this process are substantiation for the research effort. This challenging process is in need of a seminal model to substantiate the claims that the procedure is costly and to facilitate the on-going discussions around the validity of the current process and its inherent benefits.

The central question to a research study is a broad guide to explore the phenomenon being studied (Creswell, 2009). For this research, the central question was this: What are the costs and benefits of the accreditation process in community colleges? Once the central question was established, sub-questions helped define this study and focus it to a manageable size. These sub-questions evolved from the central theme and were malleable as discoveries were unearthed through the case study process (Creswell, 2009). Questions were also varied based on interviewee’s expertise and the type of information being discovered during the interview. Discovery led to follow-up questions which have added to the body of knowledge and enhanced the research process.

Costs are classified as budget / expense, human capital, and opportunity. Budget / expense costs are relatively easy to identify and quantify, such as travel associated with training college personnel in key aspects of the accreditation process. Human capital costs are more difficult to establish and present the challenging portion of this research. Opportunity costs, for example, are frequently speculative and quite often difficult to identify and quantify (Mishan & Quah, 2007; Willis, 1994). That said, the costs are real, and accreditation costs are shouldered by
institutions of higher learning, accrediting bodies, government agencies, and the communities served. The institutions bear the majority of the financial costs of the process. Accrediting bodies pass their operational costs along to the institutions through the dues these institutions pay, with institutions shouldering the cost for travel and other related costs (SACSCOC, 2017). That said, communities that host institutions of higher learning do realize benefits such as a superior workforce pool as well as cultural and economic dividends associated with the institution within the community—but not without a sustained financial consequence. Communities’ costs can be opportunity-based as resources allocated to the accreditation process are not available to serve the community in other capacities during the more intensive phases of the accreditation effort.

There is a recognition that these costs are significant and have produced deliberations of accreditation reform from various concerned communities (American Council of Trustees and Alumni, 2007; Eaton, 2008; Ewell, 2008). The lack of empirical data defining and quantifying the costs associated with the accreditation process impedes the discussion presented in the literature around the rationality of the process when compared to the remunerations. Thus, providing a method of identifying and quantifying these costs will facilitate and corroborate the discussion pertaining to the future of the process.

The ability for institutions and the public to evaluate the effectiveness of the accreditation process requires that costs and benefits be identified and quantified. Lacking this knowledge, the defense or renunciation of this process is difficult to establish. Speculation is all that is available at this time. The consensus is that the process is costly, but the actual costs have gone unidentified and undocumented. Institutions have accepted the fact that they must survive the decennial process as a consequence of receiving state and federal financial support for their very existence (American Council of Trustees and Alumni, 2007; Eaton, 2008; Ewell, 2008).
To further complicate matters, the annual costs will most certainly vary among institutions based on size, the level of experience of the faculty and staff called upon to accomplish the task, and proximity to the Site Visit Cycle. This research has established a process and model to provide insight and estimate resources which can then be applied across varying institutions. Clearly, the two to three years prior to and immediately following a site visit are the most resource-intensive times and therefore the most costly periods. In recognition of this truth, this research has attempted to separate the ordinary from the extraordinary to identify and quantify these varying degrees of intensity. The benefits of the accreditation certification continue in years absent this resource-intensive cycle, although costs tied to the accreditation process continue to exist throughout the accreditation Site Visit Cycle and, to a much lesser degree, annually as institutions attempt to stay abreast of changes in the process in preparation for the next decennial review. This research identifies two cost periods, the Site Visit Cycle (a 3.5-year period) and the Non Site Visit Cycle (the remaining 6.5 years). The Site Visit Cycle extends from three years prior to the actual site visit to approximately six months following the site visit. The remaining years are defined as the non-Site Visit Cycle. During this period, there are fewer budget/expense costs and human capital costs designated to the accreditation process. This research has looked at both time periods in an attempt to identify costs and resources dedicated to accreditation in these varying intensity levels of activity.

Benefits directly identifiable are in the form of financial support from government agencies that allow the institutions of higher learning to remain solvent. The regional accrediting bodies act as gatekeepers to these funds by granting the accreditation certification (Ewell, 2008). The original intent of the accreditation process produces non-financial benefits to institutions of higher learning. These benefits are still valid and realized today through the accreditation
process. Benefits such as self study, peer reviews, mission-centered reviews, and validation of academic standards (Ewell, 2008) provide assurance to stakeholders (Alstete, 2004) that the process has merit. These benefits form the foundation for arguments supporting the accreditation process and the need to continue this process and to keep it independent of government control (Brittingham, 2010).

Loss of accreditation status and the subsequent loss of state and federal government funding and other financial resources predicated on the institution’s earning the accreditation certification is not a sustainable outcome for most public institutions. The far-reaching consequences of accreditation loss extend beyond the institution to the communities it serves and ultimately to the nation’s ability to compete in the global market. The belief that the ability to compete in the global market is predicated on a workforce that is well educated and on the belief that institutions of higher learning are beholden to government funding tied to accreditation is the lens through which this research has proceeded. The identification of costs surrounding the accreditation process will add credence to the on-going discussion of whether the accreditation process is valid in its current state or if alternatives need to be explored (American Council of Trustees and Alumni, 2007; Eaton, 2008; Ewell, 2008).

Given the varying forms of accreditation, one must consider including the regional accrediting bodies, specialized accreditation for individual programs, and national faith-based accrediting bodies (Ewell, 2008); however, this research has only focused on the cost of accreditation granted by the regional accrediting bodies and specifically community colleges within the state of North Carolina through the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). The model established by this research should be easily adaptable to other two-year institutions and ultimately to all institutions of higher learning.
Administrators’ knowledge of the costs to identify and track will provide a more informed population which can lead to better preparation and more informed decisions associated with accreditation-attributable spending.

**Final checklist.** As a result of abuse of humans in experiments in the 20th century, the United States federal government established regulations to protect human subjects participating in biomedical, behavioral, and social science research. These regulations protect the subjects of experiments and studies from harm, preserve the right to privacy and confidentiality, provide informed consent, and ensure protection from deceptive or misleading practices, as well as equitable selection of participants (Merriman, 2001; Yin, 2014). Qualitative research poses particular difficulties for these regulations due to the personal nature of the relationship between the participant and the researcher. This researcher has exercised restraint and precaution to protect the rights of the participants. Ethical dilemmas were avoided to prevent this researcher from facing difficult decisions when collecting data and reporting findings.

Qualitative research occurs at the site being studied, which means that the participants have invited the researcher into their environment. This researcher was respectful of that opportunity and treated the research process and participants with fairness and respect while maintaining the highest code of ethics. During the reporting process, this researcher exercised restraint, sensitivity, and professional judgement to protect the stated rights of the participants (Creswell, 2009). Researchers have a Collaborative Institutional Training Initiative available free of charge to assist in their education as to the importance and extent of the research process and the safeguards that are critical to protecting the subject, the researcher, and the institution from harm. This researcher completed this training in the spring of 2013.
The final checklist stage included an Institutional Review Board (IRB) certification to ensure that the research met IRB standards and that any parties involved in the research were properly protected. Formal approval of research by students is required through the IRB at each research institution. This approval process includes submission of the plan of the research to be executed. Consent forms of participants, copies of questionnaires, and all other documents associated with the study are to be reviewed and approved prior to the data collection stage. The IRB process is established to protect the participants, the researcher, and the sponsoring institution from any harm resulting from a given research project. The North Carolina State University (NCSU) institutional review board has established the eIRB website to facilitate the application, acceptance, and on-going updating of student research at NCSU. The IRB process through NCSU deemed this research project (IRB Protocol 10579) exempt from the policy as outlined in the Code of Federal Regulations (Exemption: 46.101. Exempt b.2,b.4) and issued assurance number FWA0003429.

The final checklist procedures include making sure the researcher possesses the necessary skills to execute the case study, including interview and data-gathering skills. Whenever possible, the researcher should practice skills prior to the collection stage. This could include a dry run of a test site to practice questioning skills and a final adjustment before actual data collection at the target site or sites (Yin, 2014). This researcher is an experienced interviewer having over 30 years of experience in the private business sector and 15 years experience in education. This researcher’s final checklist also included confirming times and locations for participants in the case study through formal communication in preparation for the data collection process (Stake, 1995). Having this process and checklist in place and using formal
communication provided evidence of good research methodology and validated the case study as a viable research method.

**Collecting evidence.** One of the advantages to case study research is that the researcher is not limited to one source of data to analyze and make conclusions. Case study evidence may be gathered using documents, archival records, interviews, direct observations, participation in activities, and physical artifacts (Yin, 2014). The challenge to the case study researcher is to master data-collection techniques and skills across these various media. It is the use of multiple sources of data that provides the strength of case study research. The triangulation of various data sources to facilitate a theory or conclusion of findings is unique to this research methodology (Merriam, 2001; Yin, 2014). This researcher was able to access multiple sources of data including interviewing over fifty individuals involved with the accreditation process prior to, during, and following the accreditation on-site visit. These interviews varied in length depending on the subject being analyzed and the knowledge of the interviewee. Thirty of these interviews were short case study interviews (Yin, 2014) and intended to discover the knowledge of faculty and staff about the value of the accreditation process. These individuals were not intimately involved in the site visit preparation and culmination; however, each was impacted, to varying degrees, in the accreditation process. Approximately twenty of these interviews, however, were with individuals closely involved with the accreditation process at the primary case study site, secondary case study sites, or as subject matter experts to the accreditation experience. These interviews were prolonged case study interviews (Yin, 2014) generally two to four hours in length. Many of these individuals were subjects of follow-up interviews to clarify findings, validate inferences, or acquire additional data. Some of the interviews resulted in documents, emails, schedules, and budget/expense reports that added to and confirmed interview
findings. Access to these key documents provided evidence of costs and benefits associated with the accreditation process for the subject institutions. See appendix B for a summary of the interviews.

According to Stake (1995) case study research does not employ sampling. “We do not study a case primarily to understand other cases. Our first obligation is to understand this one case” (p. 4). The focus provided by this guidance allowed this researcher to stay on task and develop a thorough understanding of the case under consideration. Case study research prospers with flexibility and the ability to explore data sources unknown prior to the research project discovery progression. This flexibility allowed this researcher to pursue previously unknown avenues to provide a complete understanding of the costs and benefits associated with this process.

It is critical to establish data-collection protocols to ensure that data integrity and consistency are maintained. This includes observation protocols and interview protocols (Creswell, 2009). This researcher maintained a record or chain of evidence in order to retrace the steps taken to obtain data for validation as necessary (Yin, 2014). This record of the data and its sources has enabled this researcher to compile a complete and accurate analysis leading to fruitful conclusions (Yin, 2014). Following each stage of research, this researcher revisited the master plan to confirm that all planned and necessary data-gathering opportunities were executed and to ensure that the data-gathering process has come to a natural and complete culmination (Stake, 1995).

Identifying and quantifying the costs of the accreditation process required that this researcher have a clear understanding of the resources that an institution employs to meet the requirements of the accreditation process. In order to quantify the costs, the researcher needed to
identify both budget / expense and human capital costs. Initial discovery conversations included accreditation liaisons working at the institution of research origin and other institutions of higher learning. These liaisons included community college presidents and vice presidents with recent accreditation experience, volunteers serving on accreditation site visit teams, accreditation committee members, faculty, staff, and other administrators. The examination of budgets and expense reports provided actual costs data associated with these expenditures. Human capital costs were identified and calculated using standard salaries for varying job titles. These salaries were obtained researching state and federal databases to assign standard generic salaries at various job titles. Once standard salaries were established, a multiplier was utilized to establish a true cost to the institution known as a loaded salary which includes employees base salary plus benefits.

Utilizing the case study research methodology, the direction and type of interview questions grew and transformed as the research unfolded, as evidence was uncovered, and as theories were formed. The end goal of identifying and quantifying costs and benefits of the accreditation process guided the research and kept it focused through completion.

Each interview was prefaced with an explanation of the research and goal of identifying and quantifying the costs and benefits of the accreditation process. This explanation provided the interviewee with insight and opportunity to provide additional information that would add to the knowledge of the accreditation process and experience. Each interview was concluded by asking the interviewee if there was any additional input or insight the interviewee could provide to the process in hopes of identifying previously unidentified costs. Each interview provided pieces to the puzzle or identified missing pieces that eventually allowed this researcher to see the process and resources employed to complete the accreditation process. This picture included resources
needed during the Site Visit Cycle, as well as the resources employed during the Non Site Visit Cycle.

**Analyzing findings.** Analyzing the data can be the most challenging part of case study research due to the lack of development of techniques and guidance in the literature (Yin, 2014). Data analysis was evident at each juncture of the case study process and helped guide the need and direction of additional data collection. Data analysis is the point where qualitative research varies most widely from quantitative research (Stake, 1995). In the case of this research, data analysis has been compartmentalized related to sectors of the college, stages of the accreditation process, and/or budget / expense vs. human capital costs in order to identify and quantify various cost centers.

Data analysis in qualitative research requires the researcher to analyze all the occurrences and reconstruct them in a meaningful way to make conclusions about the case. The nature of case study research requires the researcher to construct theories about individual observations and aggregate individual observations to form a picture of the entire entity being observed with a goal of understanding the entire case (Stake, 1995). Case study analysis employs techniques like pattern matching to determine if findings from various sources reflect similar results to substantiate each other as well as predictions made prior to evidence collection (Yin, 2014). This research developed a model using cost centers to identify and quantify resource usage. This model was then presented and validated by additional case study sites to substantiate the findings. Yin (2014) describes a specialized form of pattern matching as an explanation-building tool by which the researcher “builds” the explanation about the case using various data sources. Interviews with key individuals identified as a result of using a top-down approach, this researcher was able to “build” a model using various data sources to create cost centers that were
responsible for completing varying tasks necessary for a successful accreditation experience. This research included gathering information through the interview process as well as assembling documents, emails, schedules, and budget/expense reports to construct a template that can be used to identify, track, and assign costs to the accreditation process.

Perhaps one of the most valuable and also most difficult to execute strategies for case study analysis is the use of logic models to synthesize the findings to a format that the user can easily digest (Yin, 2014). Figure 5 provides a road map to the process of constructing knowledge and using that knowledge to accomplish the stated objectives. This logic model, developed to group and define the variables, guided the process by focusing on the objectives leading to outcomes and ultimately the goal of the research project.

LOGIC MODEL FOR CASE STUDY PROCESS

![Logic Model Diagram]

Figure 5. This logic model provided guidance for this research to focus on strategies, objectives, and outcomes leading to the goal of the research.
This model was invaluable in guiding the research and summarizing the findings into manageable and meaningful cost and benefit categories. In the execution of multiple sites or subjects in case study analysis, the use of cross-site comparison for analysis would also prove a valued technique (Yin, 2014). This research was able to employ multi-site analysis by establishing a model for successful execution of the accreditation process at the primary case study site and sharing that model with additional case study sites to validate the model.

The techniques discussed in this section were employed to obtain a deeper understanding of the data with the end goal of presenting an understanding of the case being studied (Creswell, 2009). This logic model guided the research to classify and quantify costs associated with the accreditation process. The research at the case study site recognized costs centers of resource usage that were used to assign costs to the accreditation process. The use of generic salary categories provided a baseline to assign resource costs that are easily modifiable for varying institutions to modify as circumstances warrant.

In addition to the primary case study site used to create a template for accreditation completion and the validation by two additional case study sites, the research included interviews with experienced accreditation veterans, who were consulted to further validate the template and findings.

**Reporting findings.** The final step in any research project is the process of communicating the researcher’s findings to stakeholders. This report will be presented in a manner that is succinct, yet complete and understandable. In this research, the target audience will be those about to undergo the accreditation process as well as researchers debating on the validity of the accreditation process and those speculating as to the validity and extent of the costs involved in the process; the argot of this audience becomes a guiding vernacular.
Case studies require an in-depth analysis of one or more units that have been the focus of the research (Creswell, 2009). According to Yin (2014), reports can take the following structure: linear-analytic, comparative, chronological, theory-building, suspense, and un-sequenced structure. This research was theory-building based, since prior knowledge and experiences were gathered and evaluated to build a model of cost centers that can be used to assign resources and costs. The case study process facilitated this theory-building process, resulting in the model presented in chapter four.

It is essential that the researcher avoid presenting data from a biased lens (Creswell, 2009; Yin, 2014). Knowledge of prior bias and rigid methodology were guiding factors in promoting a fair and open representation of the findings. The findings have driven this report, not preconceived notions of what the findings would be. The six-step case study process presented in this chapter provided a means of working to a non-biased logical conclusion.

Each case study is unique to the individual subjects being studied. This researcher has attempted to moderate this phenomena by validating the findings from the primary case study site with additional case study sites and the use of experienced subject matter experts. This additional validation of findings confirmed a consistent use of resources across multiple sites to attain a clear representation of the factors that attribute to the costs and benefits of the accreditation process. Selection of experienced individuals with comprehension of the entire process has supported procuring an accurate depiction of the process. Early in the research process, it became evident that there are key individuals who hold the knowledge of valuable data associated with the accreditation process within each institution being studied. These key individuals provide understanding about the actual experience as well as what additional resources should be accessed in order to obtain the overall depiction of the institution’s
accreditation experience. These key individuals assisted in identifying additional data sources that proved valuable in the discovery and analysis process. Identification of these individuals is generally an obvious element at each institution of higher learning. If the individuals are not obvious, using a top-down approach will provide a starting point that will quickly lead to additional resources to interview. The reporting of these findings are detailed in the following chapters of this dissertation.

**Limitations and Delimitations**

Throughout this process, this researcher was cognizant of pre-existing knowledge and biases concerning the accreditation process. The preconceived notion that the accreditation process is costly to the extent that those costs may outweigh the benefits was consciously suppressed in order to allow the findings to substantiate or refute the suppositions. Continuous awareness of these notions allowed this researcher to conduct research in a professional manner resulting in an accurate and unbiased representation of the findings. The experiences of this researcher with the accreditation process and the access to knowledgeable individuals about the accreditation processes were valuable in moving this research forward and provided a level of understanding likely unattainable at other institutions.

The case study research method is ideal for studying the costs of the accreditation process for multiple reasons. One of the contributing factors to the lack of literature around the costs of the accreditation process is the immense diversity of the institutions that participate in the accreditation process. It is difficult to generalize about institutions of higher learning from studying a single site, as the number of variables across sites will contrast with each individual site. Available resources, institutional philosophies, varying campus size, number of campus locations, institutional mission statements and goals, personnel skills, geographic locations,
student population and makeup, campus leadership, institutional priorities, and site visit team members are all variables that will influence the cost of the process. This list only represents a few of the multitude of variables that distinguish institutions of higher learning. In addition, since there is no uniform way of tracking costs across institutions, each one has its own means of preparing, funding, and executing the plan to accomplish this daunting task. Case study research provides the flexibility to examine individual cases using multiple means of gathering data and synthesizing that data from varying sources to report findings that may be extrapolated as useful data for others’ benefit.

The interviews provided information compiled in this case based on the interviewee’s recollection and memory based on events in the past and may result in information lacking detail and accuracy (Patton, 2002). Additional limitations concerning the research revolve around the nature of the case study process. Findings are limited to the cases being studied; however, it is the intent of this research to provide a process which can be extrapolated to meet the needs of other institutions that may wish to apply the research to additional cases.

Conclusion

Case study methodology has been the ideal research methodology to assess the accreditation costs of community colleges in North Carolina. It has allowed use of multiple sources of data gathering and the ability to piece this data together to provide a clear picture of the accreditation process, the costs associated with the process, and the benefits derived from the process. The procedure outlined has guided this researcher through the progression of steps to a successful conclusion.

The goals established as part of the original accreditation process are still the foundation of the benefits derived from this process; however, as more and more demands are placed on the
process to satisfy policymakers’ expectations that were never intended as outcomes in the original accreditation process, the costs will continue to escalate. The accredited institutions shoulder responsibility for these costs that are seemingly continually escalating. Until these costs can be identified and quantified, speculation that the process is inefficient and excessive will continue to be just that – speculation.

Throughout its history, the accreditation process has never been more scrutinized than it is at this time (American Council of Trustees and Alumni, 2007; Council for Higher Education, 2010; Ewell, 2008). Much of that scrutiny questions whether the process is still valid and efficient. The list of stakeholders impacted by the outcome of the accreditation process is expanding; therefore, interest is also mounting. Institutions, students, parents, communities, employers, and governments are all asking more of the process. Do the costs justify the benefits? Until the costs can be identified, this question will remain unanswered. However, this study will add value to the discussion by addressing this missing data point. This research may provide a template to help diverse institutions identify and track costs which will provide a basis for informed decision making.
CHAPTER 4

Research Findings

Senior administrators of institutions of higher learning too often embark on the accreditation process with trepidation and dread (Brittingham, 2008; Ewell, 2012). One disquieting factor is related to budgeting for this decennial endeavor. In approaching this factor, these academics are faced with this reality: The lack of existing research that identifies and quantifies the costs and benefits of the accreditation process is evident. Extant literature professes the process to be costly; however, little empirical data is available to substantiate these claims. This research will provide a template to identify and quantify the costs associated with this essential process.

The inspiration and driving force surrounding the need for this research starts with this problem statement: The accreditation process is costly, yet exact costs and benefits are undefined. The purpose of the research is to establish a process to identify and quantify the costs and benefits of the accreditation process. This research documented the process utilized by a case study site to generate a model and assign costs to the accreditation process. As a point of clarification, the process being studied is the institutional protocol for renewing accreditation, also known as reaccreditation or reaffirmation. For simplification, throughout this document, this process will be referred to as “accreditation.”

In order to address the lack of empirical data defining the accreditation costs, this researcher employed case study research methodology designed to provide answers to these elusive questions related to costs and benefits. Case study research is well suited to discover the accreditation process and identify and quantify the costs associated with this essential process (Yin, 2014; Stake, 1995). However, most institutions have failed to amass this information due to
the challenges of collecting and tracking this data while concurrently addressing accreditation demands. This research revealed these challenges to be: the enormity of the task, the lack of available resources, the lack of guidance and experience of how to track expenses, varying calendars for budgets and income sources, deviation in academic calendars and poorly aligned county and state funding calendars, and a lack of understanding among academics of the importance of tracking costs associated with the process. Each of these results in challenges tracking these costs.

This research delivers a roadmap to institutions that desire to track this data and establish a benchmark to communicate realistic expectations for institutions embarking on the accreditation process. It may also provide insight for institutions looking for guidance as they strategize on this process and will provide a heightened awareness of the costs involved.

The accreditation process for institutions of higher learning is virtually omnipresent wherever federal funding is applied. Individuals often consider the accreditation process as the preparation and culmination of the site visit resulting in a declaration of successful accreditation (Ewell, 2012). Yet, it is essential to note that this process of preparation culminating in the site visit and subsequently assigned follow up reports will stretch over a three-year period and consume resources at alarming rates. This three-year frenzy is in reality the reporting process of diligent work by the institution since the last reporting cycle. The decennial reporting of the institution’s operations and renewal of accreditation is only possible if the institution executes necessary practices in the years between and leading up to the site visit. These practices require providing resources for execution and tracking of the institution’s daily operations (SACSCOC Handbook, 2013).
To that end, this research has separated costs into “Site Visit Cycle costs” and “Non Site Visit Cycle costs.” The Site Visit Cycle costs require significantly more resources than the Non Site Visit Cycle costs; however, without the focused decennial preparation work in the Non Site Visit Cycle costs years, the reporting would not be possible.

Some would argue that the efforts expended to complete the accreditation process are just part of the daily operations and responsibilities of the employees of the institution and that these human capital costs are not an additional cost to the institution. Others see the costs as a separate consideration that have impact on fiscal reserves. The goal of this research is to identify and assign costs to the accreditation process, not to debate the legitimacy of the assignment of costs. This research attempted to identify the resources expended to execute the tasks required to achieve a successful accreditation outcome.

This case study research utilized extensive interviews and data gathering at a primary case study site. The findings were then summarized and presented to key individuals at two secondary case study sites to substantiate the findings and confirm that these findings were consistent with the experience and resources utilized to navigate successfully the Site Visit Cycle at these secondary sites. Additional validation was obtained through interviews with experienced strategic individuals possessing wide-ranging experience with the accreditation process. These key individuals have participated in accreditation site visit teams, contributed to accreditation off-site review teams, sat on executive committees for accreditation bodies, and experienced multiple accreditation cycles as employees at institutions undergoing the accreditation process. These individuals were able to validate the findings as consistent with their experiences among multiple site visits of various additional institutions.
This chapter will provide an overview of the case study discovery process, creating a model that can be used to assign costs to the accreditation process. Utilizing this model, resources were identified and costs were assigned to the primary case study site. The goal of the research at the primary case site was to construct a focused profile of the accreditation process. Identifying resources required to execute the site visit process allowed reasonable costs to be assigned to this process. A discussion of the assumptions will allow users of this model to modify these findings to meet their individual institution’s needs. This discovery process also utilized a top-down approach to identify and quantify the resources expended to accomplish a successful accreditation experience. The research identified cost centers, then assigned costs to these resources in a logical and nonspecific manner to provide a realistic model of the costs that can be implemented based on varying institutional circumstances. The cost centers can then be summarized to establish an overall cost to complete the accreditation process. Blank templates for tracking and applying resources for the accreditation process can be found in appendix A. This chapter will conclude with a discussion of the benefits associated with completing the accreditation process.

**Demographics**

The accreditation process for North Carolina community colleges is administered by the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC). The primary case study site and the two secondary case study sites used to substantiate the findings were all rural community colleges in the North Carolina Community College System that have recently undergone this accreditation effort. According to the North Carolina Community College System, the primary case study site Full Time Equivalent (FTE) students total in the last reported year was just over 3700. The secondary case study sites’ FTE in the last reported year
were both just under 3000. This places these institutions as average-size colleges compared to all community colleges in the state (North Carolina Community College System, 2017).

In the last reported year, the FTE among all community colleges in North Carolina ranged from just under 600 on the low end to just over 21,000 on the high end. All of the community colleges with FTE exceeding 10,000 are urban-based colleges with multiple campuses (North Carolina Community College System, 2017). For rural-based community colleges, the selected sites represent average-size institutions.

FTE determines the projected state funding available in the subsequent fiscal year to each community college. This state funding is the primary source of revenue available to fund operations to North Carolina Community Colleges (July 11, 2017). This funding in turn provides the resources necessary to complete the accreditation process. When identifying funding sources to support the accreditation process, the chief financial officer at the primary case study site discussed factors that could impact the institution’s ability to successfully navigate the accreditation process. These factors could include: economic opportunity within the region; experience and background of the faculty, staff, and administration; and local funding to the institution through external funding opportunities such as foundation accounts, county appropriations, and external grants (July 11, 2017). These factors may enhance or impede an institution’s ability to execute the accreditation process. In evaluating these distinguishing characteristics among the case study sites, these sites are comparable to each other and represent the average among rural community colleges within North Carolina.

**Logistics**

In order to protect the privacy of individuals and institutions, the case study sites will be identified as community college 1 (CC1), community college 2 (CC2), and community college 3.
(CC3). CC1 was the primary case study site, and CC2 and CC3 were secondary case study sites providing additional data to confirm the findings at CC1. Interviewees will be identified by title such as provost, vice president, dean, then their respective college affiliations to ensure confidentiality. Two additional resources with extensive SACSCOC accreditation experience as on site and off site reviews team members were used to validate findings and add to the research. One of the individuals is also a member of the SACSCOC executive committee. These individuals will be identified as subject matter experts.

For the purposes of this reporting, the site visit will be referred to as “time zero” or as the “site visit.” The year leading up to the site visit will be referred to as the “site visit year”. One year prior to site visit year will be designated “T-1”, two years prior to site visit year, “T-2,” and so on. One year following site visit will be referred to as “T+1.” Preparation for the site visit for the primary case study site began in year T-2 or 3 years prior to the scheduled site visit. The site visit year concludes with the actual site visit. The three-and-a-half-year cycle begins at T-2 and concludes approximately six months into year T+1. Throughout this research, the primary case study site was in year T+4, four years after the site visit.

In order to assign costs to the human capital resources expended, this research assigns generic salaries to those resources in order to minimize any financial bias that may exist at the primary case study site and maintain confidentiality of the participants. These generic salaries are explained in the “site visit costs” section of this chapter.

**Process**

The goal of this research was to identify, define, quantify, and report the processes and therefore the resources expended in a typical accreditation effort. The first step in establishing the resources necessary to complete the accreditation process is to understand the deliverables to the accrediting body.
**SACSCOC requirements.** The *SACSCOC Handbook* (2013) states there are nine steps to the accreditation process. These nine steps are presented in four phases. This nine step process is summarized in figure 6.

Phase one - Preparation consists of an orientation meeting with SACSCOC staff members and the executive committee of the institution. This meeting is followed up with an advisory meeting. The purpose of the preparation phase is to discuss expectations and logistics of the process. Phase one required the executive team to prepare and meet with the SACSCOC representatives. These resource costs are included in the executive committee cost center explained in detail in the “site visit costs” section in this chapter.

**SACSCOC STEPS OF THE SITE VISIT CYCLE**

![Diagram of SACSCOC accreditation process]

Figure 6. Summary of SACSCOC accreditation process.

The second phase is the Off-Site Review process, which consumes three of the nine steps. The first step (step three overall) during this process is the submission of the compliance document to the off-site review team for their review. This takes place approximately six months
prior to the site visit. Completion of this document consumes extensive resources. Step four of the process requires the off-site review team to gather and compile a report of their findings based on the submission from the institution. Step five is the formal reporting of these findings to the institution in a prescriptive format (SACSCOC Handbook, 2013). These costs are part of the Standards Response Cost Center explained in detail in the “site visit costs” section in this chapter.

Phase three of the accreditation process is the on-site review or site visit phase. Step six includes the site visit team’s receiving the off-site review report as well as other compulsory documents for review, analyzing the materials, reporting and reviewing findings with the site visit team via the committee chair and a SACSCOC vice president, and planning prior to the site visit. Step seven is the actual site visit, which can last from three to five days (SACSCOC Handbook, 2013). These costs are part of the “site visit logistics cost center” explained in detail in the “site visit costs” section in this chapter.

Phase four is the SACSCOC Board of Trustees Review, which includes step eight of the process as the board receives the site visit committee report and recommendation. Step nine is the final recommendation of the board of trustees for the institution to be granted, denied, or delayed (pending follow-up efforts) accredited status for the next accreditation cycle (SACSCOC Handbook, 2013).

These nine steps require multiple meetings and communication—both oral and written—to substantiate that the institution be granted accreditation status. Written communications, in addition to normal logistical issues and clarification, are primarily in the form of four separate documents discussed in greater detail below. These nine steps appear to be fairly benign; however, the effort required to navigate these nine steps represent a significant investment in
resources. The following discussion will detail the resources expended to complete these nine steps to accreditation (SACSCOC Handbook, 2013).

**Resources to satisfy requirements.** SACSCOC identifies the chief executive officer of the institution as having primary responsibility to provide leadership and resource support for the accreditation process (SACSCOC Handbook, 2013). For community colleges, this chief executive officer is the president of the college. The president of any institution of higher learning has ultimate responsibility for outcomes of the institution including a successful or failed accreditation process. This research employed a top-down approach in building a model that would accurately depict the process employed to complete the accreditation challenge. Beginning with the president of CC1, this research identified a list of individuals charged with key roles in the accreditation process for the CC1 site. The CC1 president assigned the provost of CC1 with ultimate responsibility of oversight of the accreditation process.

A discussion with the provost at CC1 provided a list of interviewees to begin the data gathering phase of this research. In conducting this research, over fifty separate interviews were executed. A summary list of these interview titles can be found in appendix B. Thirty of these interviews were brief, lasting 10 minutes or less, and were primarily intended to determine specific roles, knowledge, and associated costs as well as opinions of the process. Twenty of them, however, were extensive, lasting up to four hours. Interviews with these critical players were wide-ranging and provided insight into the process and resources required to complete this herculean task. Some interviews required follow-up sessions to clarify and gain additional understanding. Each interview contributed to the model represented below in figure 8. As the interview process explored each resource, the interviewer always concluded by asking if there were any additional events or resource expenditures that had not been identified or discussed.
This question often led to additional discoveries and uncovered additional individuals that needed to be interviewed. This procedure continued until a clear understanding of the accreditation effort and all resources utilized had been identified.

Discussions with the CC1 provost provided insight into the strategy that was implemented to accomplish the accreditation process at this primary case study site. For this site, the accreditation process began more than two years (T-2) before the scheduled site visit year. The provost formed three teams and an executive committee that would take on the majority of the planning and execution of the task before them. The individuals making up these teams were a diverse group from varying levels in the organizational hierarchy with the experience and skill sets needed to complete the process successfully. According to the provost, some members of the team were selected due to their titles and responsibilities at the institution, while others were recruited based on unique skills and experience dictated by the task.

The provost offered that the preliminary discussion with the executive committee consisted of strategy sessions on how to tackle this project. Alternatives discussed included hiring an outside consulting firm to manage the process versus managing and completing the project in-house. Factors influencing the decision included cost, in-house knowledge and experience, and available resources. Ultimately, the CC1 executive committee determined that the skills needed to complete the process were present within the institution; therefore, management of the process was kept in-house. As a result, the resources expended as profiled in this research are based on managing the accreditation process internally. Contracting with an external consulting firm to manage the accreditation process would result in differing cost centers, and not necessarily a cost savings. The associate vice president of academics explained that external consultants would still require a significant investment in internal human capital to
complete the accreditation process, and time engaged with the consultant could, in fact, lengthen
the time on tasks.

The CC1 provost assembled the team needed to execute a successful accreditation
project. Figure 8 provides a representation of that team. The provost appointed two individuals
for the primary responsibility of completing differing parts of the accreditation process. The
associate vice president of academics was appointed team leader of the Standards Response Cost
Center and charged with the written response to approximately 85% of the SACSCOC standards.
The efforts of this team were tracked through the Standards Response Cost Center. To achieve
this task, the associate vice president of academics dissected the non-evaluative (with regards to
planning and reporting of student learning outcomes) SACSCOC standards and created
subcommittees comprised of three to five individuals (based on the complexity of the assigned
standard) with knowledge and skills to draft a response to each individual standard. According to
this team leader, the SACSCOC standard response document requirements (prior to and changes
approved in December 2018) consist of four main sections with a total of 115 questions requiring
response. Response to this document required a total of 70 different response resources.

Some individuals served on more than one standard; therefore, not each of these
resources represents a unique individual. Nonetheless, each of these resource slots required on
average seven hours of time to accomplish the assigned task related to review of the standard,
identifying responses, locating support documents, writing, and reviewing drafts. These response
teams consisted of a mixture of faculty, staff, and administration. The breakdown and assigned
costs are summarized in table 2 in the “site visit costs” section below.

A second committee was responsible for the other 15% of the SACSCOC standards,
execution of the requisite quality enhancement plan (QEP). Leadership for the Site Visit Logistics Cost Center and QEP Cost Center was provided by the dean of institutional effectiveness. These teams formed the basis for identifying and assembling the resources needed to execute the accreditation plan. Figure 7 provides a timeline of the major resource centers and milestone of primary case study sites.

The majority of the accreditation focus is based on historical reporting of institutional compliance. The QEP is focused on the future by developing a plan for implementation to enhance student learning or the environment on campus to support student learning (SACSCOC Handbook, 2013). The QEP is an institutionally researched and identified five-year project designed to improve the institution and/or student learning outcomes. Each institution is to select, implement, track, and report on the effectiveness of the QEP at their institution (Southern Association of Colleges and Schools Commission on Colleges, 2011). In early 2012 (T-1), CC1 formed a QEP steering committee to identify and execute the QEP project. This steering committee consisted of six full-time faculty, including the chairman, and two staff members representing the library and student services. Additional resources needed to complete the QEP process were added as needed including the appointment of a QEP director to manage the process over the five year life of the project. More details are provided in the QEP Cost Center section below.

According to the associate vice president of academics, the efforts of these teams produced four separate documents in response to the SACSCOC requirements: an Institutional Summary Form containing signed forms, organizational charts, auditor reports, and financial statements that produced nearly 70 pages of output; the Compliance Certification document addressing the SACSCOC standards was in excess of 400 pages; the Focused Report in response
to the findings of the offsite committee and outlining institutional effectiveness was in excess of 300 pages; and finally, the QEP Response document was in excess of 90 pages (the requisite 75 page analysis plus appendices). These four documents resulted in nearly 900 pages of output to fulfill the required documentation for the CC1 site visit. A fifth document, the *Institutional Profile*, requires an annual submission to the SACSCOC commission. To address the increased demand for support services to complete the process, three part-time administrative staff were engaged to support the effort for the two years prior to the site visit. In this research extensive interviews were conducted with the leaders of each cost center to further clarify the processes and resources involved in executing each assignment.

**CC1 TIMELINE FOR SITE VISIT COSTS MAJOR MILESTONES**

![CC1 Timeline Diagram](image)

Figure 7. Provides a timeline of deliverables and significant milestones in which these various resource teams were engaged. Details about the resources employed by each of these teams can be found in figure 8. Costs associated with the efforts, are provided in the “site visit costs” section below.

Extensive interviews revealed this method of identifying the costs associated with the accreditation process for the primary case study site. The process involved the use of the four
human capital cost centers identified in figure 8 and a fifth cost center identified as the Budget/Expense Cost Center. The Budget/Expense Cost Center reports the actual expenditures for accreditation activity tracked and reported as accreditation expenses.

Each cost center identifies varying resources utilized to complete the assigned task within the cost centers. These resources were tracked, and costs were assigned based on the generic job title most closely associated with the individual assigned to the task. Costs were assigned either as a percentage of the annual salary or as an hourly expense for the resource being utilized. The determining factor for how costs were assigned hinged on the amount of time a resource was focused on accreditation duties contrasted with normal day-to-day activities.

CC1 COST CENTER SUMMARY

Figure 8. Represents the cost centers identified for tracking the resources expended at CC1 to execute the accreditation process
The individuals that dedicated a significant portion of their work activity to the successful completion of accreditation process included: the provost, associate vice president of academics, dean of institutional effectiveness, assessment coordinator, institutional data specialist, the three part-time administrative assistants, and members of the executive committee. These human capital costs were accounted for by assigning a percentage of the annual loaded salaries to the appropriate accreditation cost centers.

Other human capital costs were assembled and assigned costs based on estimates obtained through the discovery process. These costs represent human capital utilized to complete varying accreditation tasks in each identified cost center. For these individuals, the time dedicated to the accreditation process did not represent a major effort compared to normal daily activities; these costs represent a part-time commitment to the accreditation process. The hours spent on accreditation activities were assembled and categorized by cost center and generic job titles discussed in the “site visit costs” section below. Assigning costs became a formula of Hours Worked times Hourly Loaded Salary Rate of each resource. Loaded salary represents gross salary plus the cost of benefits for employees. This rate was calculated as 135% of the employee’s salary. This percentage was established based on interviews with the associate vice president of human resources at the primary case study site.

While re-appropriation of normal hours to the accreditation process is not significant, these individuals are important contributors to the success of the accreditation process. Interviews with these individuals revealed that completion of accreditation tasks, in general, are achieved by diverting daily duties, postponing developmental opportunities, working some additional hours, and/or missing student learning opportunities. Some of these missed opportunities can be revisited once the accreditation cycle has passed, but some become lost
opportunities. These hourly resources consist mainly of administrators, faculty, and staff recruited to complete these accreditation-related tasks as needed at the direction of the leadership team.

Accreditation requirements and reporting are an ongoing expense that requires human capital expenditure and therefore costs even in the Non Site Visit Cycle. The Non Site Visit Cycle consists of the six and a half years between Site Visit Cycles, remembering that the Site Visit Cycle consumes three and a half years of the ten year cycle. Research discovered the Non Site Visit Cycle requires expenditures to prepare and execute accreditation requirements that will be reported upon in the next Site Visit Cycle or that are special reporting assignments related to substantive change, five-year reports related to the QEP, and federal mandates.

As part of the interview process, follow-up questions pertaining to the Non Site Visit Cycle provided data on resource utilization for the Non Site Visit Cycle. These costs are traceable to activities as part of the QEP process and activities necessary for future accreditation cycles. CC1 utilizes a review process for all curriculum programs which the dean of institutional effectiveness oversees. This review process represents the majority of resources consumed in the Non Site Visit Cycle. It is through this process and the QEP that the costs for the Non Site Visit Cycle are assembled and estimated. Additional costs included in the Non Site Visit Cycle include all budget/expense items tracked through the reports obtained from the chief financial officer in the discovery process.

Site Visit Costs

Through the case study research discovery process, the model depicted in figure 8 above was established to break down the resources and costs needed to complete the numerous accreditation tasks. These cost centers include the Executive Committee Cost Center charged with oversight of the accreditation process. This committee then charged the three additional cost
centers with owning and completing specific tasks to ensure successful accreditation. Those three additional cost centers include the Standards Response Cost Center responsible for responding to approximately 85% of the SACSCOC compliance document. The Site Visit Logistics Cost Center tracks costs associated with planning and executing the site visit logistics including transportation, meals, technical/computer set-up materials, and comfort items. Also included in this cost center were specific compliance standards, response preparation, and document assembly and shipping. The QEP Cost Center was responsible for assembling the resources and costs of developing and presenting the QEP to the site visit committee for approval to move forward with the chosen topic which will impact the mission and student learning outcomes. Each of these cost center findings will be detailed below.

Human capital is broadly defined by Blair (Burton-Jones, Spender; 2011) as “the skills, knowledge, and capabilities of the workforce” (p. 9). When assigning costs to human resources, the most straight-forward way is to assign a percentage of annual salary or assign a calculated hourly rate to the time these human resources are working on the project. Assigning human capital costs provides some unique challenges. One difficulty is defining the true cost of an employee. Employees receive a salary or hourly wage; however, this cost only represents a portion of the actual expense to the institution. One must also factor in the cost of the employee benefits along with the annual salary. This cost is commonly referred to as a “loaded salary.”

Based on interviews with human resource personnel at CC1, the associate vice president for human resources determined that the average loaded salary for employees is 135% of their gross pay. These loaded salary costs include benefits paid to the employees above and beyond their actual salary for expenses such as retirement funding, medical/dental/vision/life insurance, and Social Security and Medicare taxes that the employer is responsible to pay.
A second difficulty in assigning costs associated with human capital and salaried employees is that salaried employees may simply work additional hours to accomplish the task—a measure which does not impact the institution from a financial standpoint. In the long run, however, there could be additional costs in the form of morale and opportunity costs. Opportunity costs include lost learning activities for students, missed professional development opportunities for faculty and staff, and delayed or missed occasions for curriculum improvement (Wolff, 2005). A third difficulty in assigning costs to human capital is the research subject’s ability to recall accurately the specific details about time spent on the process. This recall accuracy is a common concern among research methods (Yin, 2014). Individuals being interviewed are reconstructing a process that occurred a number of years prior; therefore, these estimated costs may be accurate, inflated, or devalued. The use of multiple interviews to discover a common understanding was used to minimize this concern or its impact. Documentation obtained through the research including schedules, emails, and calendars provided additional validation.

The final difficulty in assigning a financial cost to the human capital is the varying abilities and areas of expertise that exist among the resources available. The time required to execute similar tasks will vary based on the background, experience, and talents possessed by the resources being employed. For instance, a task that may take one individual two hours may take a different individual four hours, and the end product may be significantly differing in quality. Employees bring unique talents and experience to each institution, and no one human provides the same capabilities as the next. To assign a dollar value to one human resource may not be an accurate measure of value based on the skill set of that individual. Employees with exceptional talents should be financially rewarded for these abilities by the institution; however, this may not
always be the case. Acknowledging these differences, the research will proceed with the findings to establish a base line for comparison.

The human resources utilized were assigned generic job titles for costing purposes as follows: president (P), senior administrators (SA—which include titles such as provost and vice presidents), administrators (A—which include titles such as associate vice presidents and deans), junior administrators (JA—which include titles such as directors and department chairs), faculty (F), senior staff (SS—which include experienced staff with higher levels of responsibility), and staff (S—which include entry level staff employees).

Table 2

<table>
<thead>
<tr>
<th>Job Title</th>
<th>Average Salary</th>
<th>Loaded Salary</th>
<th>Hourly Loaded Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>$150,000</td>
<td>$202,500</td>
<td>$97.36</td>
</tr>
<tr>
<td>Senior Administrator</td>
<td>$90,000</td>
<td>$121,500</td>
<td>$58.41</td>
</tr>
<tr>
<td>Administrator</td>
<td>$75,000</td>
<td>$101,250</td>
<td>$48.68</td>
</tr>
<tr>
<td>Junior Administrator</td>
<td>$65,000</td>
<td>$87,750</td>
<td>$42.19</td>
</tr>
<tr>
<td>Faculty</td>
<td>$58,000</td>
<td>$78,300</td>
<td>$37.64</td>
</tr>
<tr>
<td>Senior Staff</td>
<td>$44,000</td>
<td>$59,400</td>
<td>$28.56</td>
</tr>
<tr>
<td>Staff</td>
<td>$38,000</td>
<td>$51,300</td>
<td>$24.66</td>
</tr>
</tbody>
</table>

Note. Details of these calculations can be found in the spreadsheet in appendix C.

Rather than assign the actual salaries of the resources utilized by the primary case study site, this researcher identified an average salary for job titles in rural community colleges in North Carolina by accessing data available at the North Carolina Community College System website (2017), the Bureau of Labor Standards (2017), a salary study performed by Western
Piedmont Community College (2017), and interviews with human resources associates at the case study sites. These average salaries can be found in table 2. To assign true costs to human capital, these salaries were converted to loaded salary costs, which are the true costs to the institution that include benefit costs in addition to salary costs. In order to assign an hourly rate to varying job titles, the annual loaded salary was divided by 2080 (52 weeks for 40 hours per week). These loaded costs can be found in table 2.

The use of these average salaries and generic job titles will allow users of this research to modify these numbers to represent realistically the costs associated with each individual institution. These loaded salary rates were applied to human capital resources as either a percentage of annual salary dedicated to the accreditation duties or by hours worked on the accreditation process, thereby providing an institutionally unbiased cost for human capital.

**Executive Committee Cost Center.** The inaugural interview with the provost revealed the members of the executive committee. To identify human capital expended for the executive committee cost center, interviews were conducted with each member of this committee. These interviews exposed the plan that the CC1 team executed to achieve a successful accreditation experience. The interviews also revealed the percentages of time each member dedicated to the accreditation process over the Site Visit Cycle. The time dedicated to accreditation consisted largely of planning, strategizing, managing, writing, editing, reviewing, and approving the varying actions needed to complete the site visit accreditation project. Members of the executive committee at CC1 included the president, the provost, the vice president of finance, the associate vice president of academics, the dean of institutional effectiveness, the dean of instruction, and the director of distance learning. These individuals were assigned salary grades and therefore generic costs based on job titles indicated by the salary grade in table 2. Table 3 will provide a
summary of resources expended by this cost center. It bears mention that costs related to the associate vice president of academics and the dean of institutional effectiveness—who were given lead roles in the accreditation process—are included in other cost centers outlined below and are therefore not included in these cost calculations.

Table 3

Executive Committee Cost Center Resources Utilization (Site Visit Cycle)

<table>
<thead>
<tr>
<th>Resource</th>
<th>Loaded Salary</th>
<th>T-2</th>
<th>T-1</th>
<th>Site</th>
<th>T+1</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>$202,500</td>
<td>1%</td>
<td>1%</td>
<td>5%</td>
<td>1%</td>
</tr>
<tr>
<td>Provost</td>
<td>$121,500</td>
<td>15%</td>
<td>15%</td>
<td>25%</td>
<td>5%</td>
</tr>
<tr>
<td>VP Finance</td>
<td>$121,500</td>
<td>10%</td>
<td>10%</td>
<td>15%</td>
<td>5%</td>
</tr>
<tr>
<td>Ass. VP Academics</td>
<td>$101,250</td>
<td>60%</td>
<td>60%</td>
<td>70%</td>
<td>8%</td>
</tr>
<tr>
<td>Dean of IE</td>
<td>$101,250</td>
<td>65%</td>
<td>70%</td>
<td>90%</td>
<td>15%</td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td>$101,250</td>
<td>5%</td>
<td>5%</td>
<td>10%</td>
<td>5%</td>
</tr>
<tr>
<td>Director of DL</td>
<td>$87,750</td>
<td>15%</td>
<td>20%</td>
<td>50%</td>
<td>35%</td>
</tr>
</tbody>
</table>

Table 4 provides a summary of the costs associated with the executive committee cost center. Although CC2 used a different model than the one presented here, their costs were in line with those experienced at CC1, and CC3 used a similar model to CC1 and concurred with the estimates for this cost center.
Table 4

Executive Committee Cost Center Costs (Site Visit Cycle - 3.5 yrs.)

<table>
<thead>
<tr>
<th>Year</th>
<th>T -2</th>
<th>T -1</th>
<th>Site Visit</th>
<th>T +1</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>$2025</td>
<td>$2025</td>
<td>$10,125</td>
<td>$2025</td>
<td>$16,200</td>
</tr>
<tr>
<td>Provost</td>
<td>$18,225</td>
<td>$18,225</td>
<td>$30,375</td>
<td>$6075</td>
<td>$72,900</td>
</tr>
<tr>
<td>VP Finance</td>
<td>$12,150</td>
<td>$12,150</td>
<td>$18,225</td>
<td>$6075</td>
<td>$48,600</td>
</tr>
<tr>
<td>Ass. VP Academics</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Dean of IE</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
<td>$-</td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td>$5063</td>
<td>$5063</td>
<td>$10,125</td>
<td>$5062</td>
<td>$25,313</td>
</tr>
<tr>
<td>Director of DL</td>
<td>$13,162</td>
<td>$17,550</td>
<td>$43,875</td>
<td>$30,713</td>
<td>$105,300</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$50,625</td>
<td>$55,013</td>
<td>$112,725</td>
<td>$49,950</td>
<td>$268,313</td>
</tr>
</tbody>
</table>

Note. The percentage of time dedicated by resource and year and cost calculation details can be found in the spreadsheets found in appendix D. Associate vice president of academics and dean of institutional effectiveness costs are assigned to other cost centers and shown as $- here to avoid double counting of costs.

*Standards Response Cost Center.* The associate vice president of academics headed the team charged with responding to the majority of the SACSCOC standards. This individual has extensive experience in the accreditation process at two different North Carolina Community College System (NCCCS) colleges, successfully writing, editing, and/or leading two institutions through three reaccreditations. This individual has also served as a SACSCOC onsite and offsite committee member on over twenty reaccreditation and substantive change visits and participated in multiple levels of pre-site training. This individual has also been a co-presenter at the SACSCOC annual convention on methodologies for preparing the compliance narrative. The
experience and knowledge provided by this resource most certainly provided this community college with the skills to complete this task in an expeditious and economical manner.

To expedite writing and editing, the associate vice president of academics worked with internal internet technology personnel to create a website to manage this process and to be used by the off-site and on-site review committees. The costs of these internal internet technology personnel have not been included as part of this cost center. These individuals are no longer employed at CC1; therefore, an accounting of these resources utilized was not available. Additionally, cloud based document sharing technology would provide similar tools, eliminating the need to develop this technology in house going forward and therefore eliminating this cost.

Each SACSCOC accreditation standard was identified and isolated, and teams of subject matter experts were recruited to respond to each of the standards. Documentation showing team members provided insight to the make up of each team. The teams encompassed faculty, administration, and staff to ensure that the standards were accurately and completely addressed and to show institutional commitment to the accreditation process. Each team consisted of four to six individuals. The CC1 associate vice president of academics was able to supply a spreadsheet outlining all the standards and the resources assigned to respond to each SACSCOC standard. This document helped identify additional interviews needed to determine the human capital utilized to accomplish this accreditation task. Interviews with more than twenty team members were conducted to determine the average resource expenditure for each standard. This effort represented thirty-three faculty resources, twenty-four staff resources, and fifteen administrative resources. Each CC1 resource spent on average seven hours over a two-year period identifying support documentation, responding to the executive team requests for information, and writing/editing/reviewing the standards assigned to each resource team.
Table 5

Standards Response Cost Center (Site Visit Cycle - 3.5 years)

<table>
<thead>
<tr>
<th>Resource</th>
<th>Loaded Salary</th>
<th>Hours Worked</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate VP Academics</td>
<td>$101,250</td>
<td>NA</td>
<td>$200,475</td>
</tr>
<tr>
<td>PT admin. Assistants</td>
<td>$18/hour</td>
<td>2400</td>
<td>$43,200</td>
</tr>
<tr>
<td>Administrator (15)</td>
<td>$48.68</td>
<td>7 each</td>
<td>$5111</td>
</tr>
<tr>
<td>Faculty (33)</td>
<td>$37.64</td>
<td>7 each</td>
<td>$8696</td>
</tr>
<tr>
<td>Senior Admin. (5) Reviewers</td>
<td>$58.41</td>
<td>30 each</td>
<td>$3505</td>
</tr>
<tr>
<td>Staff (24)</td>
<td>$24.66</td>
<td>7 each</td>
<td>$4143</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td></td>
<td></td>
<td><strong>$265,130</strong></td>
</tr>
</tbody>
</table>

Note. The Associate VP of Academics costs are calculated as a percentage of the annual salary. Three of the five reviewer resources above were included in this or other cost center areas as a percent of total salary dedicated to the process. Details of the costs calculations can be found in the spreadsheet in appendix E. The associate vice president of academics costs are based on a percentage of salary as follows: 60% year T-2, 60% year T-1, 20% site visit year, and 8% year T+1.

This seven-hour expenditure consisted of an initial meeting to discuss and subsequent meetings to write, edit and draft a response to each standard. The responses were compiled and reviewed for completeness and accuracy. Missing information was identified and flagged. The response teams gathered a second time to address any missing information and to conduct a group edit. Final versions of the standards responses were presented to the senior administrators for review and final edits. This standards response document was loaded into the aforementioned web document; the written draft was generated from that draft, then forwarded to the site visit cost center to be compiled and prepared for distribution, along with other required documents to be shared with the off site review team, approximately eight months prior to the site visit. Per the SACSCOC process outlined in the SACSCOC handbook (2013), this off site review team
provided feedback to the institution, which for some standards required insufficient evidence of compliance. Those standards required additional documentation and edits prior to the on site visit team’s receiving their copy and a response to the identified shortfalls prior to the site visit. A summary of the resources and costs can be found in table 5.

Interviews at CC2 revealed a different model to accomplish the standards response task. CC2 assigned standards sections to high level administrators to own and complete the necessary documentation. It was estimated that CC2 dedicated three senior administrators and three administrators full time for six months to accomplish this effort. Based on these estimates, the resources and costs expended at CC2 to execute this cost center task far exceeded those expended at CC1. CC2 methodology to complete this task placed more of the burden on fewer individuals, resulting in high anxiety and expenditures nearly fifty percent more than CC1. Specific costs for this cost center’s task were not available for CC3; however, CC3 concurred with the estimates provided by CC1. Completion of the efforts of this cost center represent much of the consternation associated with the accreditation process. Interviews with CC2 personnel confirmed this resource intensive cost center was the cause of much disquietude at that institution as well.

**QEP Cost Center.** The quality enhancement plan (QEP) standard designates that the institution design “a process for identifying key issues emerging from institutional assessment and focuses on learning outcomes and/or the environment supporting student learning and accomplishing the mission of the institution” (SACSCOC, 2017).

During the discovery process, it was determined that this process is the most time consuming and resource intensive over the ten-year accreditation cycle. This process is a five-year commitment on the part of the institution, culminating in a five-year report submission to
the SACSCOC review team following implementation and effectiveness tracking of the QEP. In this analysis, the costs associated with the QEP process will be divided between the Site Visit Cycle and the Non Site Visit Cycle. The Site Visit Cycle costs include those needed to develop and present the QEP to the site visit committee. The Non Site Visit Cycle costs are those associated with the ongoing oversight and execution of the QEP proposal leading to the five-year report. These costs are included in the Non Site Visit Cycle costs discussed later in this chapter. The costs associated with the QEP Site Visit Cycle are outlined below.

In order to build the model to price the resources contained in this cost center, interviews were conducted with the dean of institutional effectiveness, the QEP steering committee chair, the QEP director, and the director of distance learning. Follow-up interviews were conducted with members of each committee to validate and document the resources expended during this process. The QEP Cost Center contains four separate cost components: the QEP steering committee, the QEP executive committee, the QEP development committee, and the QEP presentation team.

*QEP steering committee.* The QEP steering committee was charged with selecting a topic for the QEP. The committee consisted of the chairman (a faculty member), the dean of institutional effectiveness, the dean of learning resources, the dean of student life, and five additional faculty members. This committee began meeting two years prior to the site visit year and solicited community and campus-wide input to determine the scope and topic of the QEP. Multiple brain storming sessions were conducted with community members, business and industry leaders, board of trustee members, staff, administration, and faculty to determine the campus-wide topics that were of interest for this critical component of the accreditation process. These sessions eventually led to the final topic to be pursued. Not included in the final cost
analysis were the resources expended in these brainstorming sessions which included at least 50 individuals over three different sessions lasting approximately one hour. Many of the participants were not employees of the college, and data to establish employee versus non-employee involvement were not available. Due to the absence of documentation supporting the resources expended on these sessions, costs were not calculable and therefore not included in this cost center. The sessions are noted here to acknowledge that additional costs are present but not tracked.

Once a QEP topic was selected, the QEP steering committee conducted a literature review of the topic to determine existing research to assist in the development of the project. Interviews with the steering committee chair and members of the committee revealed the resources expended on this process. These costs all fall under the steering committee costs in table 6 below.

**QEP executive committee.** The QEP executive committee consisted of the provost, vice president of finance, dean of instruction, dean of institutional effectiveness, and director of distance learning. This committee provided oversight and direction to the QEP project and the QEP deliverables for the accreditation process. All members of the committee were interviewed to determine the resources expended on this QEP effort. All members of this committee were part of the group of individuals identified to assign a percentage of their salary to the accreditation process and therefore there are no additional costs generated by this resource center. All of these resource costs are included in other cost center summary tables. Table 6 below shows the QEP executive committee costs in this cost center as zero dollars.

**QEP development committee.** The QEP development committee was responsible for detailing the plans for the QEP project and contributing to the QEP deliverable document
presented to the on site visit committee for review. This document outlined the QEP plan, an execution of the plan, and the process to track and report the results. This document was approximately 90 pages in length, detailing the five-year plan and providing a budget analysis and the targeted analytics to be used in determining its effectiveness.

Prior to this committee’s formation, a QEP director was named to oversee this process. Members of this development team included the QEP director, dean of institutional effectiveness, assessment coordinator, data specialist, director of distance learning, two distance learning faculty specialists, and five additional faculty members. Interviews were conducted with the QEP director, the assessment coordinator, the data specialist, the director of distance learning, the distance learning specialist, and the faculty members of the QEP development committee. These interviews were kept brief and used to determine the resources expended on this process with the exception of the QEP director. An exhaustive interview was conducted with the QEP director to establish the processes and resources expended as part of the QEP Cost Center. The summary of human resource costs associated with this plan and execution of the deliverables is summarized in table 6 below.

*QEP presentation team.* The QEP director also served as the chair of the QEP presentation team responsible for the development and delivery of the QEP plan presentation to the on site visit team as well as the executive committee during the site visit. The presentation committee consisted of the QEP director, the steering committee chairman, and four members of the original steering committee. The QEP director and committee members were interviewed in order to identify the human capital needed to execute this function. The cost for this presentation team is summarized in Table 6 below.
Table 6

QEP Cost Center Costs (Site Visit Cycle 3.5 years)

<table>
<thead>
<tr>
<th>Committee / Resource</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>QEP Steering Committee</td>
<td>$27,974</td>
</tr>
<tr>
<td>QEP Executive Committee</td>
<td>$-------</td>
</tr>
<tr>
<td>QEP Development Committee</td>
<td>$350,143</td>
</tr>
<tr>
<td>QEP Presentation Committee</td>
<td>$11,001</td>
</tr>
<tr>
<td>Total QEP Costs</td>
<td>$389,118</td>
</tr>
</tbody>
</table>

Note. The executive committee cost center resources were all included in other cost centers and show $------ in this table. A breakdown of cost calculations are provided in the spreadsheet included as Appendix F

Discussions with several key individuals at CC1, CC2, and CC3 confirmed that the QEP effort at CC1 was broader than the QEP at CC2 or CC3. It was also estimated that the QEP at CC1 exceeded the scope defined by SACSCOC. As a result, this cost center is more than likely high when compared to both CC2 and CC3 QEP costs and typical costs needed to fulfill the QEP requirement. A detailed QEP cost summary was not performed at CC2 or CC3. Topic, scope, and fiscal impact vary widely based on the specific QEP topic. The QEP topic also impacts the non site visit cost discussed below as many of these ongoing costs are impacted by the QEP choice. It should also be noted that the QEP effort is designed to impact student learning; therefore, more resources committed to student learning may be interpreted as an investment and an asset rather than an expense to the institution.

**Site Visit Logistics Cost Center.** The Site Visit Logistics Cost Center includes costs to complete a number of miscellaneous but critical tasks to ensure that the accreditation site visit was successful. Interviews revealed this team was responsible for the assembly and distribution
of the final documents outlined in the “SACSCOC requirements” section of this chapter. The team was also responsible for coordination of all the accreditation activities and schedules for the site visit team including scheduling of interviews, transportation, lodging, meals, comfort items, and gift bags. Finally, this team was responsible to solicit, confirm, and schedule resources needed from maintenance, IT, students (ambassadors and interviewees), faculty (interviews), and other support services required to assure a successful site visit experience. This team was led by the dean of institutional effectiveness and consisted of the dean and two full-time associates assigned to her team, including an assessment coordinator and a data specialist.

This team recruited additional resource specialists to ensure a successful site visit experience for the site visit team. Interviews with the dean of institutional effectiveness, assessment coordinator, and data specialist provided a picture of the responsibilities and resources need to fulfill the tasks assigned to this cost center. The human capital associated with this cost center was responsible for a variety of miscellaneous tasks which were critical to the overall success of the accreditation site visit. This team often interacted and participated in other cost centers’ activities. Interviews with the dean of institutional effectiveness, assessment coordinator, and data specialist unearthed schedules, timelines, and documentation sufficient to document the process to identify resources and thereby assign costs associated with this cost center.

This team was the final consolidation point for the deliverables to SACSCOC. The Site Visit Logistics Cost Center team merged standards responses which were provided by the Standards Response Cost Center. It then incorporated the other 15% of the standards responses fashioned by this team to generate a final published document for delivery. Additional responsibilities of this cost center included communication with the SACSCOC teams and
planning and coordination of the site visit experience (including hotel, transportation, meals, comfort items, computer access, gift baskets, and transportation). In preparation for and during the site visit, this process consumed additional resources in the form of maintenance personnel, IT personnel, faculty, staff, and administration on call to serve the needs of the visiting party.

Table 7

Site Visit Logistics Cost Center Costs (Site Visit Cycle - 3.5 years)

<table>
<thead>
<tr>
<th>Resource</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>T+1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dean of IE</td>
<td>$65,813</td>
<td>$70,875</td>
<td>$91,125</td>
<td>$15,188</td>
<td>$243,000</td>
</tr>
<tr>
<td>Assessment Coordinator</td>
<td>$38,610</td>
<td>$35,640</td>
<td>$53,460</td>
<td>$7,722</td>
<td>$135,432</td>
</tr>
<tr>
<td>Data Specialist</td>
<td>$33,345</td>
<td>$30,780</td>
<td>$30,780</td>
<td>$6,669</td>
<td>$101,574</td>
</tr>
<tr>
<td>Internet Technologies</td>
<td></td>
<td></td>
<td></td>
<td>$1477</td>
<td>$1477</td>
</tr>
<tr>
<td>Physical Plant</td>
<td></td>
<td>$863</td>
<td></td>
<td></td>
<td>$863</td>
</tr>
<tr>
<td>Transportation (Faculty)</td>
<td></td>
<td></td>
<td></td>
<td>$376</td>
<td>$376</td>
</tr>
<tr>
<td>Escorts (Faculty)</td>
<td></td>
<td>$376</td>
<td></td>
<td></td>
<td>$376</td>
</tr>
<tr>
<td>Meal Service</td>
<td></td>
<td></td>
<td></td>
<td>$493</td>
<td>$493</td>
</tr>
<tr>
<td>Interviews</td>
<td></td>
<td></td>
<td></td>
<td>$2259</td>
<td>$2259</td>
</tr>
<tr>
<td>Presenters</td>
<td></td>
<td></td>
<td></td>
<td>$527</td>
<td>$527</td>
</tr>
<tr>
<td>Finance</td>
<td></td>
<td></td>
<td></td>
<td>$584</td>
<td>$584</td>
</tr>
<tr>
<td>Marketing</td>
<td></td>
<td></td>
<td></td>
<td>$1688</td>
<td>$1688</td>
</tr>
<tr>
<td>Personnel</td>
<td></td>
<td></td>
<td></td>
<td>$253</td>
<td>$253</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td>$137,767</td>
<td>$137,295</td>
<td>$184,261</td>
<td>$29,579</td>
<td>$488,902</td>
</tr>
</tbody>
</table>

Note. Details of the cost calculations are found in the Site Visit Cost Center spreadsheet in appendix G.
The extensive documentation of scheduled resources with names, dates, and times provided the necessary documentation to construct the resource utilization of this cost center.

The human resource costs of this planning process are included in table 7 below. The actual expenditures for travel expenses for the site visit team and other expenditures are included in the expense/budget costs summarized below. The costs included in this cost center are human capital expenditures only for the Site Visit Logistics Cost Center.

Interviews at CC2 and CC3 concur with the resource expenditure and costs identified with this cost center. Discussions with subject-matter expert resources who were familiar with CC1 site visit experience and had also experienced site visits at other community colleges in the SACSCOC region estimated this expenditure to be average compared to experiences at various community colleges throughout the SACSCOC region.

**Budget/Expense Cost Center.** The Budget/Expense Cost Center is the only non-human capital component of this research. These costs, identified by the chief financial officer at CC1, are actual expenditures for the institution for the accreditation process. These expenditures are dollars that can be tracked directly to the accreditation process, including travel costs, association dues, conferences, site visit team travel costs, site visit team comfort and gifts, site visit team meals and hotels, document production expenses, and postage. Additional costs not reflected in the budget/expense cost center are employee compensation in the form of stipends or reduced teaching loads awarded as compensation for work on accreditation duties. Also not reflected are adjunct salaries needed for replacing faculty resources redirected to accreditation efforts. These costs have not been included in this analysis since actual data was not obtainable. These costs are mentioned only as a known entity and to make the reader aware these costs may exist and to alert institutions wishing to track costs in the future.
CC1 has a designated budget/expense account wherein accreditation costs are supposed to be charged and tracked. In order to quantify these costs, the vice president of finance and the chief financial officer were interviewed at the primary case study site. These interviews helped identify sources of funds to the institution and knowledge about how costs were assigned and tracked, as well as the budgeting process for the Site Visit Cycle and Non Site Visit Cycle. The chief financial officer was able to provide budget/expense reports for the past seven years which extended to three years leading up to and including the site visit and three years following the site visit. The chief financial officer disclosed that the records for years T-3 and T-2 were prepared prior to her employment and may have expenses coded incorrectly; thus, figures may be lower than actual costs.

The discussion with the chief financial officer (July 11, 2017) also disclosed that even subsequent to her employment, there could be expenses that are associated with the accreditation process but are not specifically coded as such. According to the chief financial officer at CC1: “One of the consequences of working with academia is a lack of understanding about the importance of coding expenses to the correct budget.” The chief financial officer was confident that there were indeed expenses that were incorrectly coded, causing these costs to be understated. Upon the arrival of the chief financial officer, a concerted effort to improve tracking of expenses to the proper cost centers has been a priority, but it has been a work in progress. However, interviews at CC2 confirmed that these budget/expense report amounts for CC2 were consistent with the stated budget/expense costs reported at the primary case study site, CC1.

Table 8 summarizes the findings of budget/expense findings for CC1. During the discovery process, it became apparent that in year T-2 multiple individuals from CC1 had attended various conferences in preparation of the site visit and QEP. The costs of these
conferences alone would exceed the reported amount in table 8. Based on those cost estimates and normal SACSCOC expenditures, this budget/expense item does not appear to be an accurate representation of the actual number. Lacking the ability to substantiate a more accurate cost, this research will move forward affirming this circumstance.

Table 8

Budget/Expense Costs Center Costs (Site Visit Cycle - 3.5 years)

<table>
<thead>
<tr>
<th>Resource</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>T+1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget/Expense CC1</td>
<td>$14,810</td>
<td>$25,063</td>
<td>$53,418</td>
<td>$32,179</td>
<td>$125,470</td>
</tr>
</tbody>
</table>

Note. Budget/expense costs in year T-2 are most likely understated due to the incorrect coding of accreditation expenses.

**Summary of Site Visit Cycle costs.** Consolidating the individual cost center data presented above will provide a summary of total costs for the Site Visit Cycle. Table 9 below provides a summary of the cost centers detailed above.

Of the total costs identified, 8% of these costs are out-of-pocket dollars for the institution. The remaining 92% of the total cost are human capital. Other costs not quantified in these cost centers include compensation time for additional hours worked to execute this process, adjunct contract costs to compensate for reduced teaching loads for faculty involved in the process, costs identified throughout this chapter, and other unidentified costs as a result of this research. The interviews established that, as a general rule, the personnel extensively involved in the accreditation effort did not receive additional compensation for the labors needed to participate in the completion of the accreditation process. More common findings revealed that other responsibilities and/or opportunities were delayed or forgone in order to complete the necessary tasks.
Table 9

Summary of Site Visit Cycle Costs

<table>
<thead>
<tr>
<th>Cost Center (CC)</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>T+1</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive CC</td>
<td>$50,625</td>
<td>$55,013</td>
<td>$112,725</td>
<td>$49,950</td>
<td>$268,313</td>
</tr>
<tr>
<td>Standards Response CC</td>
<td>$119,108</td>
<td>$67,047</td>
<td>$70,875</td>
<td>$8100</td>
<td>$265,130</td>
</tr>
<tr>
<td>Site Visit Logistics CC</td>
<td>$137,768</td>
<td>$137,768</td>
<td>$184,261</td>
<td>$29,579</td>
<td>$488,902</td>
</tr>
<tr>
<td>QEP CC</td>
<td>$90,937</td>
<td>$77,437</td>
<td>$146,157</td>
<td>$74,588</td>
<td>$389,118</td>
</tr>
<tr>
<td>Budget/Expense CC</td>
<td>$14,810</td>
<td>$25,063</td>
<td>$53,418</td>
<td>$32,179</td>
<td>$125,470</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td><strong>$413,248</strong></td>
<td><strong>$361,854</strong></td>
<td><strong>$567,436</strong></td>
<td><strong>$194,395</strong></td>
<td><strong>$1,536,933</strong></td>
</tr>
</tbody>
</table>

**Non Site Visit Cycle costs**

Each interview in this research included an inquiry about the Non Site Visit Cycle costs. These findings reveal the Non Site Visit Cycle resource requirements are significantly reduced when compared to the Site Visit Cycle. However, there are still noteworthy activities that are required to prepare and substantiate that the institution is acting in a way consistent with accreditation standards in the Non Site Visit Cycle. These activities include documentation and proof of compliance that will be necessary to complete the next Site Visit Cycle. These activities include tracking student learning outcomes, tracking and reporting the QEP results, and completing annual reports to SACSCOC. During the discovery process, the case study interview questions included inquiry pertaining to the Non Site Visit Cycle. These questions resulted in the following discoveries.

*Program review costs.* The escalating cost of higher education combined with an increased participation by the federal government has provided much more interest in accounting
for the funds granted for financial aid and grants to institutions of higher learning. This accounting for funds resulted in the federal government’s influencing accrediting bodies to include evidence of student learning as part of the accreditation process (Brittingham, 2008). As a result, institutions are required to collect and report this data as part of the accreditation process. This collection of evidence occurs during the Non Site Visit Cycle. CC1 accomplishes this data collection through a process of non-intensive and intensive reviews orchestrated by the dean of institutional effectiveness and staff. Interviews with these individuals revealed that the dean of institutional effectiveness dedicates approximately fifty percent of their time to accreditation activities in the Non Site Visit Cycle to facilitate this tracking of student learning requirement. The planning and research associate and institutional data specialist working with the dean of institutional effectiveness’ office dedicate approximately thirty-five percent of their time to accreditation-related activities in the Non Site Visit Cycle.

Interviews exposed the details of the process employed by CC1 to meet the demands of government reporting requirements in the Non Site Visit Cycle. Program reviews require faculty members identified as program coordinators and/or department chairs to submit annual reports substantiating evidence of student learning resulting from participation in programs available at CC1. Each program submits a written summary of student outcomes and program needs on an annual basis. Every third year, those reviews are designated as “intensive reviews,” in-depth analyses which require additional submissions, reviews, and multiple meetings with the program coordinators, the dean of instruction, the dean of institutional effectiveness, and, at a minimum, the area vice president. The vice president meeting might include other impacted vice presidents, including the vice president of instruction, vice president of finance, vice president of continuing education, and/or vice president of college initiatives.
The dean of institutional effectiveness, the planning and research associate, and the institutional data specialist compile and track the data necessary for evaluation and documentation of program performance, enrollment, retention, persistence, and technology needs to be used in future accreditation cycles which will impact the college strategic plan. The dean of institutional effectiveness is also the primary liaison with SACSCOC and responsible for annual submissions and communications to ensure that the institution remains in good standing with the commission.

Interviews with faculty program coordinators and department chairs provide data to corroborate the costs associated with this review process. The expenditures related to human capital to accomplish this activity have been accumulated, summarized, and assigned an hourly rate based on the resources utilized to accomplish these tasks. These program reviews provide documentation and justification needed for the next accreditation cycle to substantiate and document some of the standards for SACSCOC accreditation. These costs are summarized in table 10 below.

**QEP costs.** For the five years following the site visit, the QEP director is focused on executing and tracking the QEP. Interviews with the QEP director revealed that sixty percent of this salary has been designated to accreditation related activities. The QEP selected for execution at CC1 required substantial resource investment by faculty and staff. The five years following the accreditation site visit requires tracking and reporting on the impact of the QEP on the institution. The cost summary for this activity is included in years T+1 through T+5 and is eliminated in years T+6 through T+8. The justification for elimination of this as an accreditation cost is that the process, in theory, becomes institutionalized and therefore no longer an accreditation identifiable cost (SACSCOC Handbook, 2013).
The CC1 QEP project involved improving online courses for distance learning by requiring that all courses taught online meet developed minimum standards. Selected instructors were identified to design and build online courses that exceeded this minimum standard level to determine if these selected courses improved student learning outcomes over the baseline distance learning courses. This requires significant investment of time and resources to design and review these online courses and then evaluate the student learning outcome differences among differing methods of delivery. The numbers in table 10 are purposely conservative for this activity to compensate for the resource-intensive nature of CC1 QEP choice. The interview with the QEP steering committee chairman revealed that CC1 had “chosen an aggressive topic for the QEP.” Interviews with the dean of planning and research at CC2 confirmed that the QEP topic selection and resource commitment were significantly less than those invested by CC1. The QEP cost for CC1 may be higher than normal for both the Site Visit Cycle and the Non Site Visit Cycle. Given this caveat, the QEP effort is the most intensive resource investment pertaining to accreditation in both costing time frames. One additional note concerning QEP costs: the QEP requires a report submission to SACSCOC in the fifth year. This report will require additional resources in that year to complete and submit. The QEP director resource is eliminated following the five-year report and therefore is eliminated as a cost in years T+6 through T+8.

A percentage of the dean of institutional effectiveness, planning and research associate, institutional data specialist, and QEP director salaries are reflected in the non site visit costs. Other human capital costs are estimated using hourly rates for faculty and administrators involved in the program review process and QEP involvement. Table 10 below provides a summary of non site visit costs annually.
Interviews with various junior administrators and staff members across campus revealed that embedded in their daily job duties were activities that directly impact the reporting required by the accrediting bodies for the upcoming accreditation cycle. For example, discussions with the director of financial aid provided evidence that the tracking and reporting of financial aid activities has a direct impact on the accreditation report in future accreditation cycles. The volume of these types of accreditation-impacting activities makes it impossible to place a realistic dollar amount for cost in the Non Site Visit Cycle. Thus, these costs are mentioned to inform the reader they exist and are not included in the financial analysis presented in this research.

Table 10
Summary of Non Site Visit Annual Costs

<table>
<thead>
<tr>
<th>Resource</th>
<th>T+2 to T+4</th>
<th>T+5</th>
<th>T+6 to T+8</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total General Accreditation Costs</td>
<td>$86,535</td>
<td>$86,535</td>
<td>$71,348</td>
</tr>
<tr>
<td>Total Program Review Costs</td>
<td>$18,995</td>
<td>$18,995</td>
<td>$18,995</td>
</tr>
<tr>
<td>Total QEP Costs</td>
<td>$75,538</td>
<td>$70,200</td>
<td>$0.00</td>
</tr>
<tr>
<td>Budget / Expense Costs</td>
<td>$43,500</td>
<td>$43,500</td>
<td>$43,500</td>
</tr>
<tr>
<td>Total Costs per year</td>
<td>$224,568.00</td>
<td>$219,230.00</td>
<td>$133,843.00</td>
</tr>
</tbody>
</table>

Note. Years T+6 to T+8 do not include QEP cost. SACSCOC officially considers the QEP a five year process culminating in a five year report (SACSCOC Handbook, 2013), therefore not QEP costs are reported.

Benefits of the Accreditation Process

In order to justify the expenditures discussed above, the benefits resulting from these expenditures need to be identified and where possible quantified. Benefits exist in both financial and non-financial forms. Non-financial benefits can be gained by the institution, the community...
the institution serves, the local, state and national economies, and society as a whole. Discussion of benefits will be limited here to those that impact the institution through the accreditation process and awarding of accreditation status.

Benefits of the accreditation process are numerous and may be difficult to quantify conclusively and accurately. Financial benefits are defined as the dollars an institution receives as a result of being accredited. Non-financial or institutional benefits fulfill the original intent of the accreditation goals, such as internal examination of processes that reaffirm institutional goals and missions (American Council of Trustees and Alumni, 2007; Blauch, 1950; Clitheroe, 2010; Ewell, 2008; Wellman, & Paulson, 1997; Leef & Burris, 2002; Lubinescu, Ratcliff, & Gaffney, 2001; Pfnister, 1971; Rhodes, 2012; Sibolski, 2012; Stoodley, 1985; Wergin, 2005). The accreditation certification also provides a level of assurance to stakeholders that the institution provides a minimal level of competence around stated and assumed deliverance of knowledge transfer and support services to students (Council for Higher Education Accreditation, 2010). This research confirmed community colleges obtain financial and non-financial or institutional benefits as a result of the accreditation process and the accreditation certification. These benefits are summarized below.

Financial: It became evident early in the research project that the financial benefits would far out weigh the cost of the accreditation process. Without accreditation certification, very few institutions could survive. Lack of accreditation would eliminate all state and federal funding including student federal grants and loans. This analysis will serve as proof that this assumption is valid and supplants the need for a formal cost/benefit analysis. Without accreditation and consequently the absence of state and federal funding institutions of higher learning, institutions, with very few exceptions at any level, would have to close their doors.
Interviews with the chief financial officer, vice president of finance, and director of financial aid at CC1 provided the following representation of funds available to community colleges in North Carolina. There are four separate funding sources available to these institutions: federal funds, institutional funds, county funds, and state funds. Each of the four will be briefly explained below.

**Federal funds:** Federal funds are available in the form of grants and financial aid to students. Federal funding for CC1 ranged from $5M to $7M over the life of this study. It should be noted that the federal funding does not add to the community college budget. In North Carolina, these funds are used to cover tuition, books, and other expenses. Payment of these expenses flow from the community college to the state in the form of tuition, to the bookstore (to enable students to purchase books), and, depending on the type of funds, to the student. A small portion of federal funds may be channeled to the college in the form of student fees, which are part of institutional funds discussed below. The indirect effect of federal funds is in the form of increased FTE by providing opportunity to attend the college when other means may not be available. The impact is significant, since approximately 60% of the students attending CC1 (representative of most colleges) receive some form of financial aid. This is consistent with the findings reported in the literature review of 64% of community college students receiving federal aid (Quick facts about financial aid and community colleges 2007-2008, 2009). Availability of federal funding benefits the college budget through FTE generation. FTE determines the state funding for each community college in North Carolina. FTE funding is discussed in detail below. The more FTE a college generates the more funding received from the state.

**Institutional funds:** Institutional funds are revenue generated by the institution in the form of student fees, vendor contracts, and other miscellaneous means. These funds will vary by
institution and programs. These funds represent a very small percentage (less than 1%, according to the chief financial officer of CC1) of the funds available to the institution. These funds are generally restricted and must be spent on student activities. Another source of institutional funds are college foundation funds. For instance, CC1 has a substantial foundation that provides both restricted and non-restricted funds. Foundation funds may impact the overall college budget by generating FTE through scholarships available to students. Other uses of foundation funds may increase FTE by providing enhanced educational experiences to students when compared to institutions that may not have these additional funds available. Consequently, the availability of foundation funds may indirectly increase the FTE and therefore increase the state funding to the institution.

**Local funds:** Local funds are provided by the counties that the individual community colleges serve. These funds are provided through the county budgets and allocated to community colleges by the county commissioners for the purpose of operation and maintaining the physical plant portions of the college. Buildings and grounds maintenance, new infrastructure, and utilities are provided through this funding. These funds may indirectly impact the state funding discussed below as students evaluate options for spending tuition dollars, and the condition of the infrastructure could very well play a role in the decision to attend one institution over an alternative. Therefore, FTE may be indirectly impacted and the state funding subsequently impacted.

**State funds:** The three sources of funding discussed above are secondary to the funding colleges receive from the state. Each of the sources of funding discussed above may have a direct or indirect impact on state funds through the generation of FTE; however, state funding is the primary source of revenue to each community college. Interviews with the CC1 chief financial
officer afforded access to budget documents for the years of the site visit and subsequent to the site visit. For this time period, CC1 received, on average, in excess of $20M per year in state funding. State funding is based on FTE discussed in the demographics section of this chapter. Interviews with the chief financial officer revealed that FTE funding is provided through four different levels depending on the curriculum generating the FTE. These FTE funding levels range from $6252 to $4713 per FTE (NCCCS, 2017). For purposes of a simple comparison, this researcher used a median value of $5483 per FTE to provide an example of FTE funding at the case study sites. Using this average funding number and the most recent year’s enrollment figures, the following examples are provided. CC1 in the last reported year earned 3700 FTE, which would result in just over $20M in state funding. CC2 and CC3 earned approximately 3000 FTE in the most current year, which would result in just over $16M in state funding (NCCCS, 2017).

These financial benefits received will be used below to substantiate the assumption that the benefits far exceed the costs incurred as a result of accreditation process. These expenditures include both financial and human capital authenticated through this research.

**Non financial or institutional benefits:** Interviews with the provost, steering committee chairman, vice president of college initiatives, dean of institutional effectiveness, and others were invaluable in confirming the institutional benefits derived from the accreditation process. The associate vice president of academics at CC1 provided the following summary of his vision of the accreditation process:

The overall goal of the reaccreditation process is to review the institution in order to ascertain that the institution is operating in accordance with expected standards in financial, academic, facility management, and federal compliance measures and that the
college operates with integrity over the preceding accreditation cycle. This conclusion is a result of examining:

- outside agency audits
- foundation audits
- credentials for staff and faculty including transcripts for governance on teaching
- intensity of programs examining scope content and outcomes
- adherence to federal legislative and veteran mandates, most notably in financial disbursements
- communication to students and the public

The reaccreditation process provides the institution with the opportunity to execute a directed self study to document the written responses to the standards in a fashion parallel to studies at similar institutions. This self study includes:

- Profile of all staff and faculty credentials as they align with institutional roles.
- A booklet of written responses to the 90 plus standards. This written response was drafted in years -3 and -2 and year -1 was spent reviewing and editing this written response. The written response was published for dissemination in print, electronically as a PDF on flash drives, and a web-based document with links to additional documents justifying the claims made in the response.
- All operational catalogs, policy statements, and manuals that govern the operations of the college, including those related to foundation and board operations.
- A minimum three-year financial portfolio of the institution.
QEP operational manual for college improvement on a topic selected by the college for a five-year plan to improve the outcomes for students. SCC’s QEP was improving distance learning courses through criteria developed and imposed on courses developed for online delivery by faculty; the intent was to improve the quality of online courses.

The final evaluation and determination of reaccreditation all flows back to the first standard, which assesses whether the institution operates with integrity. (March 3, 2017)

Clearly the accreditation experience process provides benefits to the institution on multiple levels. The provost of CC1 concluded that specific benefits resulting from their most recent accreditation experience included the reaffirmation and modification to the college’s mission statement as well as the creation of the college’s core values. The accreditation process requires that the institution take the time to review institutional assets such as mission statements and core values. The associated vice president of academics at CC1 confirmed that the accreditation process compels the institution to place a priority on these and other self assessment obligations, since it is easy to become complacent and delay this process in the face of more pressing daily priorities. The incidence of the accreditation cycle assists the institution in keeping this process at the forefront of the priority list.

The QEP process also placed a priority on implementing a learning outcome plan that may otherwise have been delayed indefinitely due to lack of focus and urgency. The dean of distance learning confirmed that the accreditation process propelled CC1 to act sooner than later on items that were in need of action but about which the institution may have lacked the momentum to prioritize had it not been for the demands of an accreditation process. The
accreditation process schedules the self-assessment process that institutions of higher learning need to engage in order to avoid complacency and to motivate progress.

**Analysis of findings**

As this research reveals, the accreditation process is costly. This perception drove this research to validate or repudiate this claim. This research provided in-depth analysis from a single case study site and substantiation of the findings through two additional sites and selected as subject matter experts.

Given that the majority of funding for all community colleges stems from the state funding, this research will adopt the assumption that the resources utilized in the accreditation process are largely furnished through the state funds to provide the following analysis. To illustrate the magnitude of the accreditation certification, educators can compare benefits in the form of state funds from CC1 against the identified costs identified at CC1. To account for the spike in cost over the Site Visit Cycle, this researcher chose to calculate an average annual cost by estimating all accreditation costs over the ten-year accreditation cycle and to establish an average annual cost. Table 11 summarizes the cost established in this research for the ten-year accreditation cycle for CC1.

The Site Visit Cycle Cost of $1.5M and a ten-year cost of $2.8M certainly reflect a significant expense. These amounts could easily appear to validate the perceptions that the accreditation process is costly. However, when context is provided, a differing opinion may emerge.
Table 11

Total Accreditation Costs Decennial Cycle.

<table>
<thead>
<tr>
<th>Year</th>
<th>Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Site Visit Costs (3 years)</td>
<td>$1,536,933</td>
</tr>
<tr>
<td>T+2</td>
<td>$224,567</td>
</tr>
<tr>
<td>T+3</td>
<td>$224,567</td>
</tr>
<tr>
<td>T+4</td>
<td>$224,567</td>
</tr>
<tr>
<td>T+5</td>
<td>$219,229</td>
</tr>
<tr>
<td>T+6</td>
<td>$133,842</td>
</tr>
<tr>
<td>T+7</td>
<td>$133,842</td>
</tr>
<tr>
<td>T+8</td>
<td>$133,842</td>
</tr>
<tr>
<td>Total Ten Year Costs</td>
<td>$2,831,389.00</td>
</tr>
</tbody>
</table>

Based on a total ten-year accreditation cost of $2,831,389, the average annual accreditation cost for CC1 could be stated as $283,139 per year. Assuming an annual state funding of $20M for CC1, the expenditures on accreditation amount to approximately 1.5% of the annual state funding. It is easy to justify an investment of $283,139 to return $20,000,000. Taking a more conservative approach and using the CC1 of $283,139 average costs per year against a $16M budget estimated for CC2 and CC3, the result is still less than 2% (1.77%) of the $16M budget. This simplified analysis is used to demonstrate that the overall cost of the accreditation process spread over the ten-year cycle is a small fraction of the overall operating budget of a community college in North Carolina. To further justify this expenditure the findings noted that the expense recorded in this research for CC1 may exceed the normal expenditure.
Given these results and stipulations, it would appear that criticism of the accreditation process as a costly endeavor would be unfounded.

**Conclusion**

The case study methodology allowed this researcher to discover a model for completion of the accreditation process and therefore assign costs and recognize benefits of the accreditation process for the case study sites. The use of multiple non-structured interviews allowed natural discovery to guide the findings and identify the missing data leading to the next interview. Key documents and budget/expense data combined with the interview discovery provided the platform to assemble a model representing the processes needed to assign the cost of human capital to the efforts necessary to navigate the accreditation process successfully. At first glance, the finding may appear to substantiate the perception that the process is costly. Certainly, costs exceeding $1.5 million over the Site Visit Cycle would appear to corroborate this perception. However, when institutions compare the overall accreditation costs to the college funding received as a consequence of maintaining accreditation, the resources expended pale in comparison to the gains. In the final analysis, the non-financial benefits to the institution may be the most important consequence of the accreditation process. Activities that all well-intentioned colleges strive to execute are advanced as a result of the accreditation cycle.
CHAPTER 5

Analysis and Discussion

The accreditation process, also known as reaccreditation or reaffirmation, requires a commitment of resources to accomplish this essential process successfully. The institutional commitment of resources is significant, as institutions redirect human capital from daily duties to embark on the necessary actions required to navigate this assignment successfully. Consensus among educators and literature supposes the process is costly; however, little empirical evidence exists to substantiate these claims (Ewell, 2008; Longanecker, 2011). To fill this void, this research has explored the accreditation process and delivered a model identifying and applying costs to the process. The results of this research have provided said model for researchers and institutions to put into service and will assist institutions in the planning process of the accreditation cycle, enlighten accrediting agencies to the demands being placed on institutions, and educate governmental agencies to the resources being expended to achieve accreditation.

This research began with the problem statement echoing the literature’s and educators’ consensus that the accreditation process is believed to be expensive, incurring actual costs that are difficult to identify and quantify. The need for colleges to define the costs and benefits associated with this process was the basis for this research. The enormity of the process is in need of a formative model to substantiate these claims of a costly process.

Furthermore, these research findings will serve to facilitate the on-going discussions around the costs of the current process, its inherent benefits, and ultimately the validity of the process in its current state. This problem statement established the purpose of the research – to explore the various costs associated with accreditation, to identify reasonable estimates to the costs, and to
establish a model for future stakeholders to use to identify and track costs through the accreditation process – guiding the research to fruition.

The Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) regional accrediting body requires institutions of higher learning under its association to substantiate minimum academic fulfilment on a ten-year cycle of scheduled reviews. This research involves a case study of a single site community college. As the framework for this research, the study’s focus institution represents an average community college in rural North Carolina that had recently experienced the SACSCOC reaffirmation process. The findings of this single site research were then presented to two comparable institutions to substantiate the validity of the findings. The findings were further corroborated by subject matter experts with intense and broad-range experience with the accreditation process.

Research focused on two different time periods that are integral to the affirmation visit and review. The Site Visit Cycle represented the costs borne by the institution to complete the site visit experience. This cycle consisted of three years leading up to the actual site visit and a six-month period following the site visit. These three and a half years of intensive resource commitment were summarized in the site visit costs. The research also explored the costs of accreditation activities in the Non Site Visit Cycle. These costs represent the other six and a half years between site visits.

Through the case study discovery methodology, a model of the accreditation process was constructed which identified five cost centers. These cost centers bore responsibility for varying tasks required to complete the accreditation process successfully. The identified cost centers are these: 1) Executive Committee Cost Center – responsible for oversite and coordination of all the accreditation processes, 2) Standards Response Cost Center – responsible for written response to
the majority of SACSCOC standards, 3) QEP Cost Center – responsible for development, planning, presentation, and execution of the quality enhancement plan (QEP), 4) Site Visit Logistic Cost Center – responsible for planning and oversite of a successful site visit experience, 5) Budget/Expense Cost Center – representing the actual expenditures on accreditation-related items such as accrediting body dues, attendance at mandatory accreditation-related conferences, travel and lodging of site visit team, and other related expenses.

Each cost center housed expended resources in the form of human capital with the exception of the Budget/Expense Cost Center, which represents actual dollars spent. The human capital resources were identified and assigned costs based on time dedicated to the accreditation tasks and the costs of the resource to the institution. These costs were summarized by cost center on an annual basis for the Site Visit Cycle, then totaled to represent a summative site visit cost by cost center.

Non site visit costs represent activities necessary to collect and document evidence of compliance with SACSCOC standards reported in the next site visit cycle. These costs included budget/expense items as well as a summary of the human capital expended necessary to fulfill specific SACSCOC standards.

Data summarizing the resource expenditures associated with the Site Visit Cycle and the Non Site Visit Cycle were consolidated to provide a total Site Visit Cycle cost and a total Non Site Visit Cycle cost. A brief summary of financial benefits was calculated and presented to provide a simple cost benefit analysis. Additional non-financial costs and benefits were also discovered and will be summarized in the discussions below.
The focus of this research was to determine the costs associated with the accreditation process—a goal that reflects an accomplished mission largely due to the cooperation of colleagues at peer institutions who have navigated these costs at their respective institutions. The creation of a model to identify and quantify the costs associated with the Site Visit Cycle and Non Site Visit Cycle made this process manageable and will certainly aid institutions going forward in their efforts to track these costs. Secondary themes were to identify financial benefits directly traceable to the accreditation certification. A third theme was the discovery of non-financial costs as a result of the accreditation Site Visit Cycle. The fourth theme was the discovery of non-financial benefits as a result of the accreditation Site Visit Cycle and Non Site Visit Cycle. The final theme that can prove impactful in the decade ahead is a general finding around accreditation and the lack of understanding about the accreditation process. These themes are discussed in detail in the following section. This chapter will discuss these themes in more detail.

The chapter will then discuss the key findings of the research addressing the claims of the accreditation process as costly. The chapter will conclude with a discussion of the contributions to the research and recommendations for future research and modifications to the current process.

Discussion of findings

This researcher embarked on this process without bias as to the eventual findings. The findings both substantiated and refuted the postulation of the literature that the accreditation process is costly. Certainly, the total resource expended to accomplish a successful accreditation site visit is a significant number. However, when viewed in context over the ten-year cycle, the costs seem more than reasonable and the financial benefits resulting from the successfully navigated accreditation process more than justify the investment. Additionally, the non-financial benefits
corroborate original intent of the accreditation process for a peer review process to provide assurance of recognized minimal levels of achievement (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). A secondary goal of the original accreditation process was to have independent validation of the credibility of programs being offered by accredited institutions (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). This goal is clearly one of the non-financial benefits consequential of the current process.

For the primary institution that provided the focus of this endeavor, Total Site Visit Cycle costs were reported for this research to be approximately $1.5 million. The Non Site Visit Cycle annual costs were estimated between $134,000 and $224,000 annually depending on the year being reported. Over the ten-year accreditation cycle, this research estimated the total costs to be approximately $2.8 million. While this figure might at first appear substantial, this ten-year expenditure results in an approximate annual average expenditure of $280,000. For the primary institution used in this research, that figure is less than two percent of the annual budget and establishing a cost benefit ration of 1.77% for CC1. When one considers the governmental financial institutional support that result from continued accreditation, the costs seem both reasonable and beneficial.

The model resulting from this research provided an orderly and effective means of identifying and tracking the costs associated with the accreditation process. This model can be implemented as a guide to other institutions to identify and track costs associated with the accreditation Site Visit Cycle and Non Site Visit Cycle. For North Carolina Community Colleges, the financial benefits are primarily in the form of the state appropriation based on FTE. For the primary case study site, this award was in excess of $20 million annually. Secondary case study sites reported annual state appropriation at approximately $16 million per year. Given these appropriations, the
estimated annual expenditure for accreditation resources represent less than two percent of the annual proceeds.

**Theme one. Use of a model for tracking costs.** In order to easily and accurately track human capital and assign cost, a model was essential. This model studied all tasks that were necessary in order to complete the accreditation process with a successful outcome. The model of five cost centers identified at the primary case study site included an Executive Cost Center, Standards Response Cost Center, QEP Cost Center, Site Visit Logistics Cost Center, and Budget/Expense Cost Center. Secondary case study sites did not employ the exact same cost centers to complete the accreditation process; however, all of the tasks needed to be performed under some similar structure. Secondary case study sites confirmed varying methods to achieve the same tasks and results. Findings confirmed that the processes employed at secondary sites were less efficient and therefore more costly than the model presented in this research.

The advantage of the cost center approach is its inherent ability to isolate the tasks and assign human capital to complete the tasks, since human capital is a far greater expenditure than first considered. The cost centers identified in this research should be easily adapted to various institutional needs. Sample spreadsheet templates are included in appendix A for use by institutions to allow them to modify in such a way to track costs over the accreditation cycle. Clearly, human capital is the main cost associated with completion of the accreditation process. The model resulting from this research is easily modifiable to fit various assumptions regarding human capital effort as well as assigning costs to the human capital.

**Theme two. Financial benefits exceed costs significantly.** Early in the research process, it became apparent that the financial benefits of the accreditation process would far exceed the costs. This research validated that discovery in demonstrating that costs of the accreditation
process at the primary case study site were estimated to be $2.8 million over the ten-year accreditation cycle, a sum that validates the literature which alleges that the process is costly. However, performing simple per annum analysis, this $2.8 million expenditure equated to approximately $280,000 per year — a 2% impact on budget for which the institution is assured continued state and federal support. Research also revealed that the majority of funding available for accreditation activities resulted from the annual state budget for North Carolina community colleges. Funding is based on full time equivalent student (FTE) calculations that resulted in $20 million annually for the primary case study site and over $16 million for the secondary case study sites. In both the primary case study site and the secondary case study sites, this estimated expenditure resulted in less than two percent of the annual budget realized as a result of the accreditation process, suggesting that application of the basic cost analyses developed through this research results in similar findings — regardless of the institution applying these standards for cost analysis.

The effort required to complete the tasks associated with the accreditation process are virtually the same for all institutions aligned with a particular regional accreditation body. Certainly, larger institutions will have more data to assemble, but the overall output for the Site Visit Cycle is comparable for institutions of varying sizes. As a result, smaller institutions may realize a higher percentage of costs compared to benefits while larger institutions may experience a smaller percentage when comparing costs to benefits realized. That said, in all sized institutions, costs compared to the returns are minimal given the consequences of the loss of accreditation.

Theme three. Non-financial costs are noteworthy. The accreditation process presents a “failure is not an option” scenario. The high stakes nature of the process places tremendous pressure on senior administration to guide a successful navigation of the process. The alternative is to forfeit
state and federal funding, almost certainly resulting in closure of the institution. This burden is, by nature, passed on to the institutional body, too often resulting in a tense environment throughout the Site Visit Cycle. The stress intensifies as the site visit nears.

As with all stressful environments, some participants manage this setting better than others. Too often, this stress will bring out the worst in individuals (Bono, Foldes, Vinson, and Muros, 2007). Leadership style exhibited in stressful situations such as the accreditation process can impact the working environment with both positive and negative results (Bono et al., 2007). Northouse (2013) appropriately defines leadership as “a process whereby an individual influences a group of individuals to achieve a common goal” (p. 5). The successful accomplishment of the accreditation goal will require individual and team leadership efforts.

Selection of the right individuals to lead and participate in the accreditation effort will impact the quality of the experience and the quality of the output of the accreditation team (Bess & Dee, 2008). Leadership will set the tone and heighten or negate the stress level during this challenging time. Nevertheless, the weight of accreditation outcome will present an elevated stress level for the Site Visit Cycle. The unfortunate consequence of this extraordinarily stressful environment can be that participants can behave out of character, resulting in damaged relationships that may prove irreparable. This damaging behavior could result in lingering emotional scars that impact the institution beyond the Site Visit Cycle. Thus, one of the highest costs of the accreditation process may very well be the non-financial costs of human capital and permanent damaged relationships resulting from bad behavior as a result of the elevated stress levels surrounding the Site Visit Cycle.

Interviews with the vice president of finance (July 28, 2017) at the primary case study site confirmed this:
The pressure in this high-stakes game can bring out the ugly side of individuals and cause a lasting negative impact on the institution. It takes an organizational resource toll. This process is an emotional time filled with stress and anxiety. Organizational dysfunction during this time of high anxiety exasperates the issue.

Loss of accreditation is the ultimate cost; however, it is essential to note that this is never the intent of the process. Interviews with seasoned accreditation veterans (March 3, 2017; April 17, 2017) reiterated that the intent of the accreditation process is to encourage institutional self-reflection and improvement and that loss of accreditation status is rare. A SACSCOC executive committee member (July 28, 2017) confirmed that accrediting agencies do not want to revoke accreditation status and make every effort to assist those in trouble. Tools and guidance are provided to institutions to assist in the process and to keep institutions out of trouble. Interviews with one of the secondary case study sites (August 3, 2017) confirmed this through experience stating: “They will work with institutions to correct offenses.” Resource guides from the accrediting bodies provide clear areas of focus in preparing for an accreditation cycle. A SACSCOC executive (July 28, 2017) revealed that the most common reasons for loss of accreditation is due to the QEP, faculty credentials, and financial stability to be an ongoing concern, but the resource guides make this quite clear and offer suggestions as to documentation that can help an institution build its case for affirmation (Southern Association of Colleges and Schools Commission on Colleges, 2012).

The stress of the accreditation process is real and quite significant for those facing the Site Visit Cycle. Success or failure impacts livelihoods of faculty, staff and administration, current and future students, and communities; all of these constituents are dependent on the success of the
process. The significance of the outcome equates to the elevated stress. The monetary costs are minimal; it is the human capital cost that may prove extensive.

**Theme four. Non-financial benefits are noteworthy.** The original intent of the accreditation process had nothing to do with financial benefits. Instead, the original intent was to assure that academic standards were being maintained at a minimum level. The original accreditation process was established with regional four-year institutions’ banding together to form membership organizations that provided assurance of minimal academic rigor (Ewell, 2008; Longanecker, 2011; Palinchak, 1993; Prager, 1993). These member organizations desired an independent body to validate the credibility of the various member institutions. The current accreditation process sustains the spirit of the original accreditation intent, driven by the same non-financial goals. Federal mandates have expanded the original accreditation mission to include proof of student learning, which has impacted the resources needed to navigate the accreditation process (Eaton, 2012a; Winskowski, 2012). Nonetheless, the original accreditation driving force still exists and can be used as a model to urge positive behavior resulting in desired outcomes.

The accreditation process requires that institutions review their mission and reflect on current and future goals. It also requires each institution to engage and embrace compliance standards established for comparable colleges; these, in turn, establish accountability to stakeholders academically and financially and assure transferability among member institutions. These are all desirable and necessary undertakings that any institution aspires to. The reality of the life of any institution is that such activities can be delayed or abandoned if not prioritized. The accreditation process makes these activities a decennial priority and compels the institution to accomplish this self-reflection process as part of the accreditation process.
The research findings consistently confirmed the positive aspects of the accreditation process. Although the process is resource consuming and stressful, the positive impact on the institution is significant. According to the provost at CC1, “the most positive thing to come out of the process was the creation and adoption of the core values and affirmation that the path being pursued is the correct one” (July 20, 2017). Other feedback provided validation that the outcomes realized are consistent with the literature touting the benefits of the process.

One experienced accreditation expert finds “the accreditation process to be beneficial and encourages participation by individuals to join on site and off site evaluation teams. The benefits documented in the literature such as standards, accountability, and transferability are the result of the accreditation process and the key to maintaining a strong educational system” (July 28, 2017). He goes on to authenticate that “the accrediting bodies are continually looking for ways to make the process more economically feasible.”

**Theme five. General findings about the accreditation process.** This research revealed that, with the exception of senior administrators, a select population of veteran faculty, and very few select staff members, the accreditation process and the consequences of a failed accreditation certification are widely unknown. Interviews with numerous faculty and staff members overwhelmingly resulted in a lack of understanding about the process or the significances of the loss of accredited status. Conversations with secondary case study sites confirmed this phenomenon as consistent with their experience. CC 1 Provost confirmed that “SACS wants participation college-wide, but very few actually contribute to accreditation site visit effort. A core team of individuals orchestrates a response and provides talking points to the remainder to recount if asked by a site visit team member” (July 20, 2017). Documentation obtained from CC 1 confirmed that the participation at this site was significant when compared to CC 2 model for
completing the accreditation requirements; however, campus-wide participation may not equate to campus-wide understanding.

Research revealed there are a significant number of individuals on campus whose daily responsibilities directly impact the accreditation certification. The majority of these individuals were not aware or gave little thought to how significant their daily duties are to fulfilling accreditation standards. These accreditation-driven job functions are known by senior administrators, but the connection to the process is not realized by the individuals completing the tasks. This lack of awareness may have resulted in accreditation costs being understated in this research.

Summary of findings.

The themes communicated above provide an overview of the findings related to financial and non-financial costs and benefits uncovered through the research. A summary of these and other supplementary findings are provided below followed by recommendations based on these findings.

Perceptions may not match the facts. One of the consistent themes that emerged in the literature and that was presented during the interview process is that the accreditation process is expensive or costly. This is illustrated through a discussion which emerged with a retired college president. When he discovered that the focus of this research was the cost of the accreditation process, his response was: “Whatever number you get — Double it” (June 20, 2016)! Clearly his perception was that not only was the process expensive but also it was clearly more demanding than necessary. This president shared the perception that many have expressed. However, these individuals are only considering the cost and not the benefits derived from the process. The
findings of this research could substantiate those perceptions if not matched with the benefits. Instead, this research posits that the financial costs are significant, but the financial benefits far exceed these costs. Although the common perception that the process is costly could be validated given the findings, when perspective is introduced, these perceptions may be overstated.

**The most significant costs may be human relations.** The stress of the accreditation process culminating in the site visit experience places significant pressure on individuals to produce a positive outcome. This extreme pressure often causes individuals to act or react in ways inconsistent with situations less stressful. Participants placed in leadership roles who are not prepared to assume these roles often struggle, resulting in inappropriate behavior. As a result, relationships can be jeopardized or compromised. Poor leadership in high-stakes situations can result in abuse and destructive behavior (Schyns & Hansbrough, 2010). This destructive behavior may be caused intentionally for self-interest reasons or unintentionally due to lack of experience or understanding (Schyns & Hansbrough, 2010). Northhouse (2013) terms this behavior as “coercive” – forcing behavior against one’s will. Scars resulting from inappropriate behavior are often deep and permanent. Long-time associates are slow to forget and heal. The most significant cost of the accreditation process might well be the damage caused as a result of these unfortunate behaviors.

**The journey is worth the costs.** Although extant literature’s claims of high costs were substantiated by this research, the benefits derived from the process far exceed these costs. The most significant benefits derived from the accreditation process were the non-financial benefits. The process of self reflection and reevaluation of mission and purpose is always a valuable exercise. Requiring proof that an institution is accomplishing the results to which they aspire confirms or refutes their self perception. This process often leads to improvements that would
have gone unimplemented if this reflective process were not pursued. The required incentive created by the accreditation process produces positive non-financial outcomes, such as improved processes, that improve the institution and its impact on the stakeholders.

*The process is widely misunderstood.* Examination of the data could have easily been limited to individuals familiar with the accreditation process. After all, that is where the information needed to assemble data resides. This researcher went beyond this minimum requirement to determine the level of knowledge that exists among other stakeholders. When questioning faculty and staff of their general knowledge of the accreditation process, the research showed that not one individual outside the core Site Visit Cycle response team demonstrated knowledge of the accreditation process. Most knew it was important, but no one could verbalize what the process was for, why it was important, or what might be the consequences of failure to successfully execute the process. Conversations with CC 2 and CC 3 representatives confirmed that this would most likely be the common theme among faculty and staff at their institutions. Some of the individuals questioned participated in CC 1 Standards Response Cost Center activities. However, this participation did not guarantee that these individuals clearly understood what their participation efforts were ultimately achieving. Although one of the goals of the accrediting body is campus-wide participation, achieving this goal provides a significant challenge. To some degree, this is the result of the fact that the process is intensive, and leadership is focused on executing a successful plan to accomplish the tasks. Expectations of making sure everyone clearly understands, buys into, and participates in the process may be more than can be expected of any institution. Common sense would conclude that the larger the institution, the more difficult this goal becomes. Smaller institutions, by their intimate nature,
will have a larger awareness and participation rate. The limited available resources will necessitate this outcome.

**Recommendations based on findings.**

The extensive interviews conducted to execute this research provided findings peripheral to the primary goal of this research. These findings will provide the basis for these recommendations.

*Awareness of costs and benefits.* The perception that the accreditation process is costly has been both substantiated and repudiated by this research. This research also showed a lack of awareness among administrators or experienced accreditation officials of the actual costs associated with the process. Literature provides an abundant description of the benefits but little to substantiate costs. This research has provided both awareness of the costs involved and a tool for tracking and costing resources necessary to execute the accreditation Site Visit Cycle as well as the Non Site Visit Cycle. Raising this awareness to all stakeholders validates this research effort. Use of the tools created as a result of this research to track costs will provide a level of awareness that has not existed to this point. This research has also provided perspective, providing awareness and consideration of the financial benefit resulting from the accreditation process. This context may alter leadership’s approach to the process.

*Strive for more consistent experience.* The volunteer nature of the site visit teams can produce a varying level of expectations among site visit teams and, therefore, an unpredictable experience to the institution. This is substantiated through conversations with subject-matter experts confirming that similar conditions among differing institutions resulted in varying treatment of the situations. According to one experienced site visit source, it is the responsibility of the SACSCOC vice president in charge of the site visit to direct the team to provide a
consistent experience for each institution (July 28, 2017). The diverse nature of the site visit teams provides many benefits to the process; however, that very diversity may result in an inconsistent site visit experience among institutions. The pros and cons of providing a more consistent site visit experience should be investigated.

Awareness training. One of the most unexpected findings of this research was the lack of awareness and understanding of the accreditation process among faculty and staff—as well as their limited participation in the process. Although SACSCOC desires and expects campus-wide involvement in the accreditation process, findings as a result of this research provide a differing picture. Future research may be useful in determining if the goal of campus-wide involvement is a necessary objective. If this is a desirable goal, a method of education and expanded participation needs to be established to ensure execution of this goal.

The lens through which leadership views, then approaches, the accreditation process can influence the attitude by which the process is approached. If leadership approaches the accreditation effort as a mandatory process required to prove worthiness, then the process may be viewed as costly. However, if leadership views the process as an opportunity for improvement through a proven process with the guidance and assistance of an experienced team of professional and peer institution individuals, then the process may be viewed as a benefit.

The accreditation process is often looked at in terms of the effort required to execute the processes as a requirement by the accrediting body in order to gain approval status. This can radiate an attitude of dread, rather than an attitude of embracing the opportunity for improvement through self reflection with access to resources available to help the institution advance. The nature of the peer evaluation process brings individuals with unique and diverse experiences and perspectives that could offer solutions to problems leading to positive strides for institutions.
Conversely, any institution’s encouragement to faculty and staff to participate in the process at other institutions allows site visit team participants to bring ideas home to implement and share on future site visit teams. Simply stated, attitude is often the difference between a positive or a negative experience and a perception of costly or valuable. This attitude begins with leadership of the institution closely followed by the attitude of the leadership team. Encouraging campus wide participation, leadership can use the accreditation standards to drive and guide behavior. Institutionalizing the process throughout the life of the accreditation cycle will increase awareness and minimize the stress of the site visit. The site visit becomes a formality of reporting and frees the institution to utilize the resources available from the site visit team to address needs.

**Modifications to the QEP.** The addition of the QEP has proven to be costly in terms of effort and resources. The results of this research have validated this claim. If the QEP continues to be a valuable exercise, actions to diminish the impact of the accreditation work load could be explored. One option would be to move the timing of the QEP selection, proposal, acceptance, and execution to a different time from the traditional decennial accreditation site visit cycle. The result could be a reduction in resource requirements and stress components of the accreditation site visit and allow common resources to perform necessary duties for each of these accreditation requirements.

**Tighten controls on spending.** One of the triggers for the exploration of this research occurred during this researcher’s participation in a SACSCOC site visit. The perceived extravagant spending for site visit gifts and comfort items seemed excessive. According to one experienced SACSCOC site visit team member, “the gift baskets have become excessive to a point of embarrassment” (August 23, 2017). The entire site visit experience with
accommodations and meals is also excessive. This can present an ethical dilemma and place institutions with limited funds at a disadvantage. One administrator from CC 1 (August 23, 2017) addressed this concern by providing the following narrative:

As a member of the “site visit welcoming team,” my perception was one of disbelief on the excessive nature of scrutiny over restaurant menu selections, snacks, beverages, goodie bags, and other comforts. As a member of the leadership team at a college of means, my concern was for institutions of lesser resources that may not be able to distract site visit teams with excessive comforts. From a personal point of view, I wondered if perhaps we were trying to “hide” something by distracting the visitors with gifts. The logistics of the “dog and pony show” surrounding the excess on comfort was lost on me, and I felt we [CC 1] were missing the real point of the visit.

In response to this observation, this individual suggested that “a limit be placed on the amount the intuition is allowed to spend on the site visit team. Colleges with less means would experience a more level playing field” (August 23, 2017).

According to a SACSCOC executive committee member, SACSCOC is not currently addressing this concern (July 28, 2017). To make the site visit team expenditure more consistent, travel expenses could be shifted from the institution to the accrediting body. This would provide a more consistent site visit experience. Site visit peer reviewers could also be given a stipend to cover travel expenses providing a more equitable experience. Limits could be placed on the expenditure for “gift baskets.” To offset the increase in costs, the accrediting bodies could increase annual dues to member institutions. Overall, this may reduce the cost to the institution and certainly present a more balanced approach in comparing institutions with means versus those with limited means.
Limitations and Conclusion

The intention of this research was to identify and quantify the costs associated with the accreditation process. Due to the enormity of the task, this research focused on a single case study site. Creswell (2009) and Yin (2014) confirm that a single case study site is a viable research method. To add legitimacy to the findings, this research validated the findings from this primary case study site by sharing these findings with two comparable institutions as a litmus test of accuracy. These institutions provided validation that their experience was similar, and any notable differences are found in the findings section of this report. Further validation was accomplished by sharing the findings with experienced accreditation veterans. Their validation of the findings provided evidence of comparable experiences across a large population of community colleges in the southeastern United States within the SACSCOC geographic area. Results of this research are indeed limited to the experience of these selected institutions; as such, experiences for differing institutions may be unique. Nonetheless, this cost/benefit assessment model and the employed templates will aid others desiring to expand these findings to additional institutions.

Any time subjects are asked to recall information pertaining to events that occurred a number of years prior, the accuracy of the recollection must be brought into question (Stake, 1995; Yin, 2014). Memories can be cloudy and easily influenced in years removed from the experience. This researcher was cognizant of these tendencies and was careful not to introduce suggestions to those providing the data. The use of multiple data sources including published documents and budgets helped to substantiate the interviews, thereby diminishing the impact of reconstructed memories. Furthermore, the use of spreadsheets to consolidate, organize, and calculate findings minimized or eliminated human bias to the findings. The use of triangulation
techniques across data sources (Creswell, 2009; Yin, 2014) and the validation of data at additional research sites and among experienced experts provide a confidence level among the findings. The flexibility of the model and templates make future use of these tools easily accessible and adaptable.

**Theoretical Contributions**

This research fills a void in the literature. Little empirical data exists to substantiate or repudiate the claims that the accreditation process is costly. Up to this point, there has been speculation and debate but no evidence to authenticate these claims. The results of this research provide a baseline to further the conversation on this controversial topic. This research breaks down the necessary tasks needed to complete a successful accreditation Site Visit Cycle into manageable and trackable resources. It also provides a method to assign costs to these resources. These costs can then be assembled to establish a total Site Visit Cycle cost. The model is flexible and modifiable to meet individual institutional situations. The spreadsheet tools created to assemble, track, and cost resources are also adaptable to a multitude of different situations. A model to assemble and assign costs during the Non Site Visit Cycle was also created. Costs associated with these two time periods can be easily combined to establish a total accreditation cost. A method to identify and assign costs will benefit future discussions and allow a total accreditation cost to be identified for future research efforts.

Costs presented in this research provide a baseline to further discussions on what resource expenditures should be included in the accreditation cost model. Inevitably, such discussions will lead to new research questions. For example, should daily activities that ultimately contribute to the accreditation reporting be included in the costs of the process? If so, what measures can be applied to quantify time and costs?
This research provides the missing details to propel the discussion surrounding the accreditation cost to a new level. Without this baseline research, the speculation related to the costliness of the process will only be perpetuated. This research has also established a standard by which further discussion can advance. This research provides both a baseline cost to further conversation and a model to follow for additional research to further validate the findings.

Benefits of the accreditation process have been widely discussed and debated in the literature. This research provided validation and insight to the true benefits of the process and substantiated that the financial benefits far exceed the financial costs. The research also explored both the non-financial costs and the non-financial benefits of the accreditation process.

Recommendations for Future Research

**Recommendation one:** This research was based on an average-sized rural community college in North Carolina. It is this researcher’s conjecture that the site visit resource expenditure requires a comparable effort regardless of the size of the institution. Additional research involving a smaller rural institution and a very large urban institution would provide credence to this conjecture. If confirmed, smaller institutions would bear a larger financial burden in terms of percentage of budget to complete the requirements in relation to a larger institution when comparing the financial rewards. The state of North Carolina provides financial benefits based on FTE per institution. Other states may fund institutions based on differing criteria, which would require some modification of the cost/benefit analysis. Additional research comparing financial benefits awarded under differing funding models needs to be investigated.

**Recommendation two:** The original intent of the accreditation process was based on peer reviews, self reflection, and independent validation of academic rigor. This research posits that these original intentions are still the driving forces behind the accreditation process today.
Research discovered that there are individuals whose daily duties are directly relatable to the accreditation process even though this association may not be evident. Additional research could look at the correlation of daily activity by job function that is a direct product of the standards of measure employed in the accreditation requirements, since intensive efforts to capture these costs may be absent from this research.

**Recommendation three:** The QEP is one of the more recent additions to the accreditation process in the SACSCOC accrediting region. Its original intent was for institutions to choose a project to improve institutional and/or student learning outcomes (Southern Association of Colleges and Schools Commission on Colleges, 2011). There is speculation that this requirement is one of the most costly components of the accreditation process since, depending upon the nature of the QEP, the institution may be adding fixed costs for the five years during which the QEP is being fully implemented as assessed. This research confirmed this to be the case at CC1, estimating QEP costs in the Site Visit Cycle to be $389,118 and an additional $145,738 in the years following the site visit. Total QEP costs are estimated to be $534,856. Interviews with an experienced site visit veteran confirm that “the QEP has been proven to be the most dreaded and expensive part of the accreditation process” (July 28, 2017). This individual goes on to convey that “the process has become more of a dog and pony show,” supplanting its original intent. Interviews confirmed one of the driving factors of the QEP requirement is to placate the federal government’s desires to confirm and provide assessment matrices that prove student learning is occurring. Evidence of student learning is one of the desires of the federal government to validate continued funding (Easton, 2008). This research was not focused on the returns attributed to this particular expenditure. Research should be conducted to determine if the QEP
process is providing the desired outcomes and to determine whether this addition to the accreditation process proves worthy of the investment.

Conclusions

The purpose of this study was to substantiate and/or repudiate the claims that the accreditation process is costly by determining the costs of the effort. A secondary purpose was to determine and compare the benefits associated with the accreditation certification. This research provides a major step forward in the quest to identify the costs of the accreditation process. Executing this research utilizing a familiar case study site provided access to critical resources and data that alternative sites would not have feasibly permitted. This allowed the research to reach a depth other case study sites would not have allowed. These detailed findings resulted in identifying the costs associated with the accreditation process at this single site, but it also provided a model that could be presented to additional case study sites and subject matter experts for confirmation of findings. This model can be implemented for future researchers or institutions tracking the costs of the accreditation process. The templates provided can be modified and applied to varying situations and institutional needs.

The costs of the accreditation process at the primary case study site (CC1) are reported at approximately $2.8 million over a ten-year cycle. This number without context would appear to substantiate claims and criticisms that the process is costly. However, this $2.8 million sum when annualized over the ten-year accreditation cycle and annualized against that ten-year cumulative budget amounted to less than two percent of the yearly proceeds attributable to the government funding which is predicated on the accreditation certification. Therefore, it became evident early in this research that the financial benefits clearly outweigh the financial costs associated with the process. This research validated that notion.
Financial costs are not the only costs subsequent to the process. Non-financial costs in the form of human relationships as a result of disproportionate stress may well be the most telling expense of the process and a rich area for future research.

The non-financial benefits of the accreditation process are also widespread. Self study, peer reviews, mission-centered reviews, and validation of academic standards (Ewell, 2008), all original goals of the process, are still driving the behavior of the institutions through the accreditation process. Brittingham (2010) argued to keep this process independent of government control in order to preserve these valued benefits. To date, the process appears to be accomplishing this objective, but government demands continue to affect the process. For example, costs of the process continue to be negatively impacted by this government influence as evidenced by the QEP costs ascertained in this research. The Spelling Commission Report (U.S. Department of Education, 2006) criticized the accreditation process for being ineffective and stagnating to innovation. The increased pressure on accrediting bodies to substantiate standards superfluous to the intention of the accreditation process may be the real cause of this stagnation.

Nonetheless, loss of accreditation status leading to loss of government funding is not a realistic alternative for community colleges and the vast majority of educational institutions. The impact of the loss of accreditation would be far reaching, impacting entire communities. With so much riding on the success of the accreditation process, there is little wonder that those responsible feel the pressure weighing on the outcome. Those involved deeply in the effort understand the costs and the benefits – too few comprehend the significance of the outcome.

This researcher’s simple cost/benefit analysis proved that the costs associated with the reaccreditation process are not only substantiated but are indeed a wise investment. The $2.8 million ten-year cost may be conservative, so further research is necessary to identify additional
costs driven by the accreditation process. As noted earlier, a former college president conveyed: “Whatever number you get — double it!” (June 20, 2016) While the comment may perhaps prove to be a valid one, this researcher concludes that the benefits far outweigh the costs.
REFERENCES


BusinessDictionary.com, (n.d.). retrieved from website:

http://www.businessdictionary.com/definition/opportunity-cost.html


APPENDICES
## Generic Salary Assignments

<table>
<thead>
<tr>
<th>Category</th>
<th>Abreviation</th>
<th>Typical Title</th>
<th>Assigned Salary</th>
<th>Loaded Salary multiplier</th>
<th>Loaded Salary</th>
<th>Hours per year (52 X 40)</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>P</td>
<td></td>
<td>1.35</td>
<td>=D4*E4</td>
<td>2080</td>
<td>=F4/G4</td>
<td></td>
</tr>
<tr>
<td>Senior Administrators</td>
<td>SA</td>
<td>Provost, Vice President</td>
<td>1.35</td>
<td>=D5*E5</td>
<td>2080</td>
<td>=F5/G5</td>
<td></td>
</tr>
<tr>
<td>Administrators</td>
<td>A</td>
<td>Associate Vice President, Dean</td>
<td>1.35</td>
<td>=D6*E6</td>
<td>2080</td>
<td>=F6/G6</td>
<td></td>
</tr>
<tr>
<td>Junior Administrators</td>
<td>JA</td>
<td>Department Chairs, Directors</td>
<td>1.35</td>
<td>=D7*E7</td>
<td>2080</td>
<td>=F7/G7</td>
<td></td>
</tr>
<tr>
<td>Faculty</td>
<td>F</td>
<td>10.5 month salary</td>
<td>1.35</td>
<td>=D8*E8</td>
<td>2080</td>
<td>=F8/G8</td>
<td></td>
</tr>
<tr>
<td>Staff</td>
<td>SA</td>
<td>Administrative Assistants</td>
<td>1.35</td>
<td>=D9*E9</td>
<td>2080</td>
<td>=F9/G9</td>
<td></td>
</tr>
<tr>
<td>Senior Staff</td>
<td>SS</td>
<td>Specialist</td>
<td>1.35</td>
<td>=D10*E10</td>
<td>2080</td>
<td>=F10/G10</td>
<td></td>
</tr>
<tr>
<td>Members</td>
<td>Generic Category Assigned</td>
<td>Loaded Salary or Loaded Hourly Rate Assigned</td>
<td>T-2</td>
<td>T-1</td>
<td>Site Visit Year</td>
<td>T+1</td>
<td>T-2</td>
</tr>
<tr>
<td>----------------------------------------</td>
<td>---------------------------</td>
<td>---------------------------------------------</td>
<td>-----</td>
<td>-----</td>
<td>-----------------</td>
<td>-----</td>
<td>-----</td>
</tr>
<tr>
<td>President</td>
<td>P</td>
<td>=Generic Salary Scales!F4</td>
<td>0.01</td>
<td>0.01</td>
<td>0.05</td>
<td>0.01</td>
<td>=D6*C6</td>
</tr>
<tr>
<td>Provost</td>
<td>SA</td>
<td>=Generic Salary Scales!F5</td>
<td>0.15</td>
<td>0.15</td>
<td>0.25</td>
<td>0.05</td>
<td>=C7*D7</td>
</tr>
<tr>
<td>VP of Finance</td>
<td>SA</td>
<td>=C7</td>
<td>0.15</td>
<td>0.25</td>
<td>0.20</td>
<td>0.05</td>
<td>=C8*D8</td>
</tr>
<tr>
<td>Associate VP of Academ</td>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>=C9*D9</td>
</tr>
<tr>
<td>Dean of Institutional Effectiveness</td>
<td>A</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>=C10*D10</td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td>A</td>
<td>=Generic Salary Scales!F6</td>
<td>0.05</td>
<td>0.05</td>
<td>0.1</td>
<td>0.05</td>
<td>=C11*D11</td>
</tr>
<tr>
<td>Director of Distance Learning</td>
<td>JA</td>
<td>=Generic Salary Scales!F7</td>
<td>0.15</td>
<td>0.2</td>
<td>0.5</td>
<td>0.35</td>
<td>=C12*D12</td>
</tr>
<tr>
<td>Total Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>=SUM(H6:H12)</td>
</tr>
<tr>
<td>Resources</td>
<td>Generic Category Assigned</td>
<td>Category of Costs</td>
<td>Number of employee resources</td>
<td>Loaded Salary or Hourly Rate</td>
<td>T-2 Site Visit Year</td>
<td>T-1 Site Visit Year</td>
<td>T +1 Site Visit Year</td>
</tr>
<tr>
<td>---------------------------------</td>
<td>---------------------------</td>
<td>------------------</td>
<td>-------------------------------</td>
<td>-------------------------------</td>
<td>---------------------</td>
<td>---------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Associate VP of Academic</td>
<td>A</td>
<td>Direct</td>
<td>=Generic Salary Scales!’F6</td>
<td>=E5*F5</td>
<td>=E5*G5</td>
<td>=E5*H5</td>
<td>=E5*IS</td>
</tr>
<tr>
<td>Part Time Admin. Assist. 3 @ 20 hours each week</td>
<td>None</td>
<td>Direct</td>
<td>=Generic Salary Scales!’L8</td>
<td></td>
<td></td>
<td></td>
<td>=E6</td>
</tr>
<tr>
<td>Faculty</td>
<td>F</td>
<td>Indirect</td>
<td>=Generic Salary Scales!’A8</td>
<td>=D7<em>E8</em>F7</td>
<td>=D7<em>E8</em>G7</td>
<td>=D7<em>E8</em>H7</td>
<td>=SUM(J7:M7)</td>
</tr>
<tr>
<td>Staff</td>
<td>S</td>
<td>Indirect</td>
<td>=Generic Salary Scales!’H9</td>
<td>=D10<em>E10</em>F10</td>
<td>=D10<em>E10</em>G10</td>
<td>=D10<em>E10</em>H10</td>
<td>=SUM(J10:M10)</td>
</tr>
<tr>
<td>Total Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>=SUM(J5:M12)</td>
</tr>
</tbody>
</table>
## QEP Costs Center

<table>
<thead>
<tr>
<th>Members</th>
<th>Generic Category Assigned</th>
<th>Number of employ resources</th>
<th>Hourly Rate Assigned</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit Year</th>
<th>T+1</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit Year</th>
<th>T+1</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Committee Chair</td>
<td>JA</td>
<td>1</td>
<td>=Generic Salary Scales'H6</td>
<td>=D5*E5</td>
<td>=D5*F5</td>
<td>=SUM(I5:L5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committee Member</td>
<td>SA</td>
<td>1</td>
<td>=Generic Salary Scales'H5</td>
<td>=E6<em>C6</em>E6</td>
<td>=F6<em>C6</em>D6</td>
<td>=SUM(I6:L6)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committee Member</td>
<td>JA</td>
<td>1</td>
<td>=Generic Salary Scales'H7</td>
<td>=F7<em>C7</em>F7</td>
<td>=F7<em>C7</em>D7</td>
<td>=SUM(I7:L7)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Members</td>
<td>F</td>
<td>5</td>
<td>=Generic Salary Scales'H8</td>
<td>=F8<em>C8</em>D8</td>
<td>=F8<em>C8</em>D8</td>
<td>=SUM(I8:L8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(M5:M8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive Committee</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(11:11)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provost</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(12:12)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vice President Finance</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(13:13)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(15:15)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean of IE</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(16:16)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Director of DL</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(17:17)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td>=M14</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>QEP Development</td>
<td>JA</td>
<td>1</td>
<td>=Generic Salary Scales'F7</td>
<td>=D20*E20</td>
<td>=D20*H20</td>
<td>=SUM(I19:L19)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean of Distance Ed.</td>
<td>JA</td>
<td>1</td>
<td>=Generic Salary Scales'F7</td>
<td>=D21*E21</td>
<td>=D21*H21</td>
<td>=SUM(I21:L21)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dean of IE</td>
<td>A</td>
<td></td>
<td>=G22<em>C22</em>D22</td>
<td>=G22<em>C22</em>D22</td>
<td>=G22<em>C22</em>D22</td>
<td>=SUM(I22:L22)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Members</td>
<td>F</td>
<td>Number of faculty</td>
<td>=Generic Salary Scales'H8</td>
<td>=G23<em>C23</em>D23</td>
<td>=G23<em>C23</em>D23</td>
<td>=SUM(I23:L23)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(M19:M23)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>QEP Presentation Team</td>
<td>JA</td>
<td></td>
<td>=Generic Salary Scales'H7</td>
<td>=D27*G27</td>
<td>=H27<em>E27</em>F27</td>
<td>=SUM(I27:L27)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Faculty Members</td>
<td>F</td>
<td>Number of faculty</td>
<td>=D23</td>
<td>=G28<em>C28</em>D28</td>
<td>=G28<em>C28</em>D28</td>
<td>=SUM(I28:L28)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(M26:M28)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Costs Toals</td>
<td></td>
<td></td>
<td></td>
<td>=SUM(M9+M17)</td>
<td>=M24+M29</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

All Executive Committeeed Resources are included in other Cost Center Calculations.

### QEP Costs Center

- **Members:**
  - Committee Chair, Committee Member, Faculty Members
  - Executive Committee, Provost, Vice President Finance, Dean of Instruction, Dean of IE, Director of DL

- **Generic Category Assigned:**
  - JA, SA, F

- **Number of employ resources:**
  - 1, 1, 5

- **Hourly Rate Assigned:**
  - D5*E5, E6*C6*E6, F7*C7*F7

- **Site Visit Year:**
  - T+1, T-2, T-1

- **Total Cost:**

---

### Executive Committee

- **Committee Chair:**
  - JA
  - =Generic Salary Scales'H6
  - =D5*E5, =D5*F5
  - =SUM(I5:L5)

- **Committee Member:**
  - SA
  - =Generic Salary Scales'H5
  - =E6*C6*E6, =F6*C6*D6
  - =SUM(I6:L6)

- **Committee Member:**
  - JA
  - =Generic Salary Scales'H7
  - =F7*C7*F7, =F7*C7*D7
  - =SUM(I7:L7)

- **Faculty Members:**
  - F
  - =Generic Salary Scales'H8
  - =F8*C8*D8, =F8*C8*D8
  - =SUM(I8:L8)

### Costs Sub-total

- =SUM(M5:M8)

### Executive Committee

- **Provost:**
  - =SUM(11:11)
  - =SUM(12:12)

- **Vice President Finance:**
  - =SUM(13:13)

- **Dean of Instruction:**
  - =SUM(15:15)

- **Dean of IE:**
  - =SUM(16:16)

- **Director of DL:**
  - =SUM(17:17)

### Costs Sub-total

- =M14

### QEP Development

- **QEP Director:**
  - JA
  - =Generic Salary Scales'F7
  - =D20*E20, =D20*H20
  - =SUM(I19:L19)

- **Dean of Distance Ed.:**
  - JA
  - =Generic Salary Scales'F7
  - =D21*E21, =D21*H21
  - =SUM(I21:L21)

- **Dean of IE:**
  - A
  - =G22*C22*D22, =G22*C22*D22
  - =SUM(I22:L22)

- **Faculty Members:**
  - F
  - Number of faculty
  - =G23*C23*D23
  - =SUM(I23:L23)

### Costs Sub-total

- =SUM(M19:M23)

### QEP Presentation Team

- **QEP Director:**
  - JA
  - =Generic Salary Scales'H7
  - =D27*G27, =H27*E27*F27
  - =SUM(I27:L27)

- **Faculty Members:**
  - F
  - Number of faculty
  - =D23
  - =G28*C28*D28
  - =SUM(I28:L28)

### Costs Sub-total

- =SUM(M26:M28)

### Costs Toals

- =SUM(M9+M17) + M24+M29
## Site Visit Logistics and Standards Response (15%)

<table>
<thead>
<tr>
<th>Members</th>
<th>Generic Category Assigned</th>
<th>Loaded Salary Assigned Annual or Hourly</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit Year</th>
<th>T +1</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit Year</th>
<th>T +1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dean of IE</td>
<td>A</td>
<td>Generic Salary Scales!F6</td>
<td>0.65</td>
<td>0.7</td>
<td>0.9</td>
<td>0.15</td>
<td>0.65</td>
<td>0.7</td>
<td>0.9</td>
<td>0.15</td>
<td>=SUM(L5)</td>
</tr>
<tr>
<td>Assessment Coordinator</td>
<td>SS</td>
<td>Generic Salary Scales!F10</td>
<td>0.65</td>
<td>0.6</td>
<td>0.9</td>
<td>0.13</td>
<td>0.65</td>
<td>0.6</td>
<td>0.9</td>
<td>0.13</td>
<td>=SUM(L6)</td>
</tr>
<tr>
<td>Data Specialist</td>
<td>S</td>
<td>Generic Salary Scales!F9</td>
<td>0.65</td>
<td>0.6</td>
<td>0.6</td>
<td>0.13</td>
<td>0.65</td>
<td>0.6</td>
<td>0.6</td>
<td>0.13</td>
<td>=SUM(L7)</td>
</tr>
</tbody>
</table>

### Total Salary Costs Summary

- =SUM(I5:I7)
- =SUM(J5:J7)
- =SUM(K5:K7)
- =SUM(L5:L7)
- =SUM(M5:M7)

### Site Visit Resources

| Physical Plant (3)       | S                         | Generic Salary Scales!H9                | 35  |     |                 |      |     |     |                 |      |             |
|                         | IT (3)                    | Generic Salary Scales!H7                | 35  |     |                 |      |     |     |                 |      |             |
| Transportation (5)       | F                         | Generic Salary Scales!H8                | 10  |     |                 |      |     |     |                 |      |             |
| Comfort/escort (5)       | F                         | Generic Salary Scales!H8                | 10  |     |                 |      |     |     |                 |      |             |
| Meals service (5)        | S                         | Generic Salary Scales!H9                | 20  |     |                 |      |     |     |                 |      |             |
| Interviews (20)          | F                         | Generic Salary Scales!H8                | 60  |     |                 |      |     |     |                 |      |             |
| Presenters (7)           | F                         | Generic Salary Scales!H8                | 14  |     |                 |      |     |     |                 |      |             |
| Finance (3)              | A                         | Generic Salary Scales!H6                | 12  |     |                 |      |     |     |                 |      |             |
| Marketing                | JA                        | Generic Salary Scales!H7                | 40  |     |                 |      |     |     |                 |      |             |
| Personnel (2)            | JA                        | Generic Salary Scales!H7                | 6   |     |                 |      |     |     |                 |      |             |

### Total Hourly Costs Summary

- =SUM(K10:K19)
- =SUM(I20:L20)

### Total Costs

- =I8
- =J8
- =K8+K20
- =L8
- =M8+M20
### Total Budget Expenses per year

<table>
<thead>
<tr>
<th></th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>T+1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct Cost Tracked via Budget</td>
<td>Enter Budget/Expense expenditure per year</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Cost Center</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>T+1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Executive Committee Cost Center</td>
<td>=&quot;Executive Committee&quot;!H14</td>
<td>=&quot;Executive Committee&quot;!I14</td>
<td>=&quot;Executive Committee&quot;!J14</td>
<td>=&quot;Executive Committee&quot;!K14</td>
<td>=SUM(B5:E5)</td>
</tr>
<tr>
<td>QEP Cost Center</td>
<td>=QEP!I30</td>
<td>=QEP!I30</td>
<td>=QEP!K30</td>
<td>=QEP!L30</td>
<td>=SUM(B7:E7)</td>
</tr>
<tr>
<td>Site Visit Logistics Cost Center</td>
<td>=&quot;Site Visit Logistics&quot;!I21</td>
<td>=&quot;Site Visit Logistics&quot;!J21</td>
<td>=&quot;Site Visit Logistics&quot;!K21</td>
<td>=&quot;Site Visit Logistics&quot;!L21</td>
<td>=SUM(B8:E8)</td>
</tr>
<tr>
<td>Actual SACS COC Expense / Budget Line Items</td>
<td>=&quot;Direct Budget Cost&quot;!I85</td>
<td>=&quot;Direct Budget Cost&quot;!I85</td>
<td>=&quot;Direct Budget Cost&quot;!I85</td>
<td>=&quot;Direct Budget Cost&quot;!I85</td>
<td>=SUM(B9:E9)</td>
</tr>
<tr>
<td>Total Costs</td>
<td>=SUM(B5:E9)</td>
<td>=SUM(C5:C9)</td>
<td>=SUM(D5:D9)</td>
<td>=SUM(E5:E9)</td>
<td>=SUM(F5:F9)</td>
</tr>
</tbody>
</table>
### Appendix B

<table>
<thead>
<tr>
<th>Title of Interviewee</th>
<th>Type of interview</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>Brief</td>
</tr>
<tr>
<td>Provost</td>
<td>Extensive three hours</td>
</tr>
<tr>
<td>Associated Vice President of Academics</td>
<td>Extensive seven hours multiple sessions</td>
</tr>
<tr>
<td>Dean of Institutional Effectiveness</td>
<td>Extensive three hours</td>
</tr>
<tr>
<td>QEP Steering Committee Chair</td>
<td>Extensive two hours</td>
</tr>
<tr>
<td>Director Distance Learning</td>
<td>Extensive two hours</td>
</tr>
<tr>
<td>Dean of Student Services</td>
<td>Extensive one hour</td>
</tr>
<tr>
<td>Vice President of Finance (current)</td>
<td>Extensive two hours</td>
</tr>
<tr>
<td>Chief Financial Officer</td>
<td>Extensive four hours multiple sessions</td>
</tr>
<tr>
<td>Vice President of Finance (past)</td>
<td>Extensive two hours</td>
</tr>
<tr>
<td>Director of Financial Aid</td>
<td>Extensive one hour</td>
</tr>
<tr>
<td>SACSCOC subject matter expert</td>
<td>Extensive three hours</td>
</tr>
<tr>
<td>Associate VP of Human Resources</td>
<td>Extensive one hour</td>
</tr>
<tr>
<td>Vice President Continuing Education</td>
<td>Brief</td>
</tr>
<tr>
<td>Retired College President</td>
<td>Brief</td>
</tr>
<tr>
<td>President Community College (not case study site)</td>
<td>Extensive one hour</td>
</tr>
<tr>
<td>CC2 Dean of planning and institutional effectiveness</td>
<td>Extensive four hours</td>
</tr>
<tr>
<td>CC3 Reaffirmation process lead</td>
<td>Extensive two hours</td>
</tr>
<tr>
<td>Various Faculty and staff (30 individuals)</td>
<td>Brief</td>
</tr>
</tbody>
</table>
## Appendix C

### Human Capital Cost Assumption Spreadsheet

<table>
<thead>
<tr>
<th>Category</th>
<th>Abreviation</th>
<th>Typical Title</th>
<th>Assigned Salary</th>
<th>Loaded Salary multiplier</th>
<th>Loaded Salary</th>
<th>hours per year (52 X 40)</th>
<th>Hourly Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>P</td>
<td>Provost, Vice President</td>
<td>$150,000.00</td>
<td>1.35</td>
<td>$202,500.00</td>
<td>2080</td>
<td>$97.36</td>
</tr>
<tr>
<td>Senior Administrators</td>
<td>SA</td>
<td>Associtate Vice President, Dean</td>
<td>$90,000.00</td>
<td>1.35</td>
<td>$121,500.00</td>
<td>2080</td>
<td>$58.41</td>
</tr>
<tr>
<td>Administrators</td>
<td>A</td>
<td>Department Chairs, Directors</td>
<td>$75,000.00</td>
<td>1.35</td>
<td>$101,250.00</td>
<td>2080</td>
<td>$48.68</td>
</tr>
<tr>
<td>Junior Administrators</td>
<td>JA</td>
<td>Administrative Assistants</td>
<td>$65,000.00</td>
<td>1.35</td>
<td>$87,750.00</td>
<td>2080</td>
<td>$42.19</td>
</tr>
<tr>
<td>Faculty</td>
<td>F</td>
<td>10.5 month salary</td>
<td>$58,000.00</td>
<td>1.35</td>
<td>$78,300.00</td>
<td>2080</td>
<td>$37.64</td>
</tr>
<tr>
<td>Staff</td>
<td>SA</td>
<td>Administrative Assistants</td>
<td>$38,000.00</td>
<td>1.35</td>
<td>$51,300.00</td>
<td>2080</td>
<td>$24.66</td>
</tr>
<tr>
<td>Senior Staff</td>
<td>SS</td>
<td>Specialist</td>
<td>$44,000.00</td>
<td>1.35</td>
<td>$59,400.00</td>
<td>2080</td>
<td>$28.56</td>
</tr>
</tbody>
</table>
## Appendix D

### Executive Committee Cost Center Spreadsheet

<table>
<thead>
<tr>
<th>Members</th>
<th>Generic Category</th>
<th>Assigned</th>
<th>Site Visit</th>
<th>Year</th>
<th>T-2</th>
<th>T-1</th>
<th>Site Visit</th>
<th>Year</th>
<th>T-1</th>
<th>T+1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>President</td>
<td>P</td>
<td>$202,500.00</td>
<td>1%</td>
<td>1%</td>
<td>5%</td>
<td>1%</td>
<td>$2,025.00</td>
<td>$2,025.00</td>
<td>$10,125.00</td>
<td>$2,025.00</td>
<td>$16,200.00</td>
</tr>
<tr>
<td>Provost</td>
<td>SA</td>
<td>$121,500.00</td>
<td>15%</td>
<td>15%</td>
<td>25%</td>
<td>5%</td>
<td>$18,225.00</td>
<td>$18,225.00</td>
<td>$30,375.00</td>
<td>$6,075.00</td>
<td>$72,900.00</td>
</tr>
<tr>
<td>VP of Finance</td>
<td>SA</td>
<td>$121,500.00</td>
<td>10%</td>
<td>10%</td>
<td>15%</td>
<td>5%</td>
<td>$12,150.00</td>
<td>$12,150.00</td>
<td>$18,225.00</td>
<td>$6,075.00</td>
<td>$48,600.00</td>
</tr>
<tr>
<td>Associate VP of Academ</td>
<td>A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dean of Institutional Effectiveness</td>
<td>A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td>A</td>
<td>$101,250.00</td>
<td>5%</td>
<td>5%</td>
<td>10%</td>
<td>5%</td>
<td>$5,062.50</td>
<td>$5,062.50</td>
<td>$10,125.00</td>
<td>$5,062.50</td>
<td>$25,312.50</td>
</tr>
<tr>
<td>Director of Distance Learning</td>
<td>JA</td>
<td>$87,750.00</td>
<td>15%</td>
<td>20%</td>
<td>50%</td>
<td>35%</td>
<td>$13,162.50</td>
<td>$17,550.00</td>
<td>$43,875.00</td>
<td>$30,712.50</td>
<td>$105,300.00</td>
</tr>
<tr>
<td>Total Costs</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$50,625.00</td>
<td>$55,012.50</td>
<td>$112,725.00</td>
<td>$49,950.00</td>
</tr>
</tbody>
</table>


## Appendix E

### Standards Response Cost Center Spreadsheet

<table>
<thead>
<tr>
<th>Resources</th>
<th>Generic Category Assigned</th>
<th>Category of Costs</th>
<th>Number of Resources</th>
<th>Loaded Salary or Hourly Rate</th>
<th>T-2 (%)</th>
<th>T-1 (%)</th>
<th>T +1 (%)</th>
<th>Site Visit Year T-2</th>
<th>T-1</th>
<th>T +1</th>
<th>Site Visit Year</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associate VP of Academ</td>
<td>A</td>
<td>Direct</td>
<td>101,250.00</td>
<td>$ 60,750.00</td>
<td>60%</td>
<td>60%</td>
<td>70%</td>
<td>$ 70,875.00</td>
<td></td>
<td></td>
<td>$ 8,100.00</td>
<td>$ 200,475.00</td>
</tr>
<tr>
<td>Part Time Admin. Assist. 3 @ 20 hours each per week 40 weeks $18/hour.</td>
<td>None</td>
<td>Direct</td>
<td>43,200.00</td>
<td>$ 43,200.00</td>
<td>100%</td>
<td>0%</td>
<td>0%</td>
<td>$ 43,200.00</td>
<td></td>
<td></td>
<td></td>
<td>$ 43,200.00</td>
</tr>
<tr>
<td>Faculty (33)</td>
<td>F</td>
<td>Indirect</td>
<td>37.64</td>
<td>$ 6,211.30</td>
<td>5%</td>
<td>2%</td>
<td>0%</td>
<td>$ 2,484.52</td>
<td></td>
<td></td>
<td></td>
<td>$ 8,695.82</td>
</tr>
<tr>
<td>Administrator (15)</td>
<td>A</td>
<td>Indirect</td>
<td>48.68</td>
<td>$ 3,650.84</td>
<td>5%</td>
<td>2%</td>
<td>0%</td>
<td>$ 1,460.34</td>
<td></td>
<td></td>
<td></td>
<td>$ 5,111.18</td>
</tr>
<tr>
<td>Staff (24)</td>
<td>SA</td>
<td>Indirect</td>
<td>24.66</td>
<td>$ 2,959.62</td>
<td>5%</td>
<td>2%</td>
<td>0%</td>
<td>$ 1,183.85</td>
<td></td>
<td></td>
<td></td>
<td>$ 4,143.46</td>
</tr>
<tr>
<td>Reviewers (5)</td>
<td>SA</td>
<td>Indirect</td>
<td>58.41</td>
<td>$ 2,336.54</td>
<td>20%</td>
<td>10%</td>
<td>0%</td>
<td>$ 1,168.27</td>
<td></td>
<td></td>
<td></td>
<td>$ 3,504.81</td>
</tr>
<tr>
<td>Editors (2)</td>
<td>A</td>
<td>Indirect</td>
<td>48.68</td>
<td>$ -</td>
<td>20%</td>
<td>10%</td>
<td>0%</td>
<td>$ -</td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Total Costs</td>
<td></td>
<td></td>
<td>119,108.29</td>
<td>$67,046.97</td>
<td>70,875.00</td>
<td>8,100.00</td>
<td></td>
<td>$ 265,130.26</td>
<td></td>
<td></td>
<td></td>
<td>$ 265,130.26</td>
</tr>
</tbody>
</table>
## Appendix F

### QEP Costs Center Spreadsheet

<table>
<thead>
<tr>
<th>Members</th>
<th>Generic Category Assigned</th>
<th>Number of employ resources</th>
<th>Hourly Rate Assigned</th>
<th>T-2 Visit Year</th>
<th>T-1 Visit Year</th>
<th>T +1 Visit Year</th>
<th>Total Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Steering Committee</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Committee Chair</td>
<td>JA</td>
<td>1</td>
<td>$48.68</td>
<td>70</td>
<td>30</td>
<td>$3,407.45</td>
<td>$1,460.34</td>
</tr>
<tr>
<td>VP Library Services</td>
<td>SA</td>
<td>1</td>
<td>$58.41</td>
<td>60</td>
<td>20</td>
<td>$3,504.81</td>
<td>$1,168.27</td>
</tr>
<tr>
<td>Dean of Student Life</td>
<td>JA</td>
<td>1</td>
<td>$42.19</td>
<td>60</td>
<td>20</td>
<td>$2,531.25</td>
<td>$843.75</td>
</tr>
<tr>
<td>Faculty members</td>
<td>F</td>
<td>5</td>
<td>$37.64</td>
<td>60</td>
<td>20</td>
<td>$11,293.27</td>
<td>$3,764.42</td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$27,973.56</td>
</tr>
<tr>
<td><strong>Executive Committee</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>All Executive Committeed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Resources are included in other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Cost Center Calculations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Provost</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Vice President Finance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Dean of Instruction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Dean of IE</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Director of DL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
<tr>
<td><strong>QEP Development</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>QEP Director</td>
<td>JA</td>
<td>1</td>
<td>$87,750.00</td>
<td>50%</td>
<td>45%</td>
<td>$43,875.00</td>
<td>$39,487.50</td>
</tr>
<tr>
<td>Dean of Distance Ed.</td>
<td>JA</td>
<td>1</td>
<td>$87,750.00</td>
<td>10%</td>
<td>80%</td>
<td>$70,200.00</td>
<td>$70,200.00</td>
</tr>
<tr>
<td>Dean of IE</td>
<td>A</td>
<td></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
</tr>
<tr>
<td>Faculty Members</td>
<td>F</td>
<td>7</td>
<td>$37.64</td>
<td>80</td>
<td></td>
<td>$21,080.77</td>
<td>$21,080.77</td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$350,143.27</td>
</tr>
<tr>
<td><strong>QEP Presentation Team</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>QEP Director</td>
<td>JA</td>
<td></td>
<td>$42.19</td>
<td>60</td>
<td></td>
<td>$2,531.25</td>
<td>$ -</td>
</tr>
<tr>
<td>Faculty Members</td>
<td>F</td>
<td>5</td>
<td>$37.64</td>
<td>45</td>
<td></td>
<td>$8,469.95</td>
<td>$ -</td>
</tr>
<tr>
<td>Costs Sub-total</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$11,001.20</td>
</tr>
<tr>
<td><strong>Costs Toals</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$90,936.78</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$77,436.78</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$146,156.97</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$74,587.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$389,118.03</td>
</tr>
</tbody>
</table>
## Appendix G

### Site Visit Logistics Cost Center Spreadsheet

<table>
<thead>
<tr>
<th>Members</th>
<th>Generic Category Assigned</th>
<th>Loaded Salary Assigned</th>
<th>Annual or Hourly</th>
<th>T-2</th>
<th>T-1</th>
<th>T +1</th>
<th>Site Visit Year</th>
<th>T-2</th>
<th>T-1</th>
<th>T +1</th>
<th>Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dean of IE</td>
<td>A</td>
<td>$101,250.00</td>
<td>65% 70% 90% 15%</td>
<td>$65,812.50</td>
<td>$70,875.00</td>
<td>$91,125.00</td>
<td>$15,187.50</td>
<td>$243,000.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessment Coordinator</td>
<td>SS</td>
<td>$59,400.00</td>
<td>65% 60% 90% 13%</td>
<td>$38,610.00</td>
<td>$35,640.00</td>
<td>$53,460.00</td>
<td>$7,722.00</td>
<td>$135,432.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Data Specialist</td>
<td>S</td>
<td>$51,300.00</td>
<td>65% 60% 60% 13%</td>
<td>$33,345.00</td>
<td>$30,780.00</td>
<td>$30,780.00</td>
<td>$6,669.00</td>
<td>$101,574.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Salary Costs Summary</td>
<td></td>
<td></td>
<td></td>
<td>$137,767.50</td>
<td>$137,295.00</td>
<td>$175,365.00</td>
<td>$29,578.50</td>
<td>$480,006.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Site Visit Resources

<p>| | | | | | | | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Physical Plant (3)</td>
<td>S</td>
<td>$24.66</td>
<td>35</td>
<td></td>
<td>$863.22</td>
<td>$863.22</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IT (3)</td>
<td>JA</td>
<td>$42.19</td>
<td>35</td>
<td></td>
<td>$1,476.56</td>
<td>$1,476.56</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transportation (5)</td>
<td>F</td>
<td>$37.64</td>
<td>10</td>
<td></td>
<td>$376.44</td>
<td>$376.44</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comfort/escort (5)</td>
<td>F</td>
<td>$37.64</td>
<td>10</td>
<td></td>
<td>$376.44</td>
<td>$376.44</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Meals service (5)</td>
<td>S</td>
<td>$24.66</td>
<td>20</td>
<td></td>
<td>$493.27</td>
<td>$493.27</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interviews (20)</td>
<td>F</td>
<td>$37.64</td>
<td>60</td>
<td></td>
<td>$2,258.65</td>
<td>$2,258.65</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Presenters (7)</td>
<td>F</td>
<td>$37.64</td>
<td>14</td>
<td></td>
<td>$527.02</td>
<td>$527.02</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Finance (3)</td>
<td>A</td>
<td>$48.68</td>
<td>12</td>
<td></td>
<td>$584.13</td>
<td>$584.13</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Marketing</td>
<td>JA</td>
<td>$42.19</td>
<td>40</td>
<td></td>
<td>$1,687.50</td>
<td>$1,687.50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personell (2)</td>
<td>JA</td>
<td>$42.19</td>
<td>6</td>
<td></td>
<td>$253.13</td>
<td>$253.13</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Hourly Costs Summary</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$8,896.37</td>
<td>$8,896.37</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Costs</td>
<td></td>
<td></td>
<td></td>
<td>$137,767.50</td>
<td>$137,295.00</td>
<td>$184,261.37</td>
<td>$29,578.50</td>
<td>$488,902.37</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>