



EASTERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE

DISCOVER YOUR POTENTIAL

Program Review

Program Name: Accounting

Degree or Certificate: Associate in Applied Science

Chair/Director: Seyed Mirkhani

Submitted by: Seyed Mirkhani

Date Submitted: 3/25/2022

Approved by LOT: 3/31/22

Approved by President's Cabinet: 4/12/22

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Section I: Overview of Program

A. Program description:

The Associate of Applied Science in the Accounting program provides a technical education at an Associate in Applied Science Degree level. It is a broad-based curriculum providing instruction and practical applications of a variety of accounting concepts and practices. Successful completion of the Accounting program allows graduates to enter the workforce at the accounting technician level. The program provides the student with strong accounting, business, and technical skills. Students are prepared for employment or promotional opportunities in accounting firms, private industry, or government.

B. List the Program Learning Outcomes:

1. Prepare, record, and analyze financial statements and other reporting documents according to generally accepted accounting principles
2. Demonstrate proficiency in using basic business productivity and accounting software
3. Interpret, analyze, and evaluate financial data
4. Demonstrate a basic knowledge of business organization and procedures
5. Explain how basic legal principles can be applied to business transactions and decisions

C. Explain how this program has contributed to the institution's mission and vision:

The Associate in Applied Science in Accounting Degree addresses the labor needs of various types of organizations. These organizations include accounting firms, financial institutions, federal and state operations, manufacturers, health-related establishments, utilities, and other services organizations. Examples of qualifying employment for graduates possessing this degree include entry level opportunities such as accounting clerks, accounts receivable/accounts payable clerks, payroll clerks, and bookkeepers.

In keeping with the institution's mission, vision and goals, the Accounting Program is able to meet the expressed needs of the District's businesses. The program supports the institution's mission in several ways. First, the program addresses the expressed need for professional, skilled, entry-level employees. Second, the program offers students a technical core of courses (42 credit hours) as well as a defined general education core (18 credit hours). Third, the program design provides an educational ladder building from skills sets to a certificate (30 credit house) and eventually to an associate in applied science degree. Consequently, students are able to provide employers with evidence of proficiency via skill set certification or certificates as they progress toward the associate degree. Fourth, the program promotes lifelong learning by encouraging current employees to build upon existing credentials. And finally, the program contributes toward the enhancement of economic development within the college's service district assuring a labor pool of professionally trained, skilled employees.

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D. What strategic planning goal(s) of the college does this program contribute to?

The purpose of the Program is to provide students with skills necessary to meet the business needs of district employers. Eastern's district is a region in transition experiencing growth in business and industry. The region is home to numerous small and midsize businesses, many of which are expanding. Additionally, new companies are looking to relocate to the region. Considering the growth dynamics of the six counties in the Eastern district, there is a demand for graduates with Accounting skills. This Program is designed to respond to the increasing needs of these employers by:

- Emphasizing professional skills training
- Meeting current and projected regional employment needs of businesses
- Increasing access to higher education throughout the college's responsibility district
- Providing adult learners with academically rigorous administrative support appropriate courses
- Providing program flexibility to meet a variety of job placement options.

The college has four strategic plans of Stabilizing and Increasing Enrollment, Increasing Student Retention & Success, Building Academic Quality and Increasing Number and Type of Strategic Partnerships. This program is contributing to the strategic plans of the college by:

- Re-evaluating recruitment strategies for effectiveness
- Promoting the Program through alumni
- Comparing program and course outcomes to ensure all outcomes are covered and aligned
- Re-evaluating curriculum to ensure program outcomes are met
- Meeting with high school Business Technologies teachers and students regularly
- Applying Quality Matters criteria to the program courses
- Requiring, implementing, and monitoring regular and substantive interaction between students and instructors in all online courses as required by the U.S. Department of Education

E. Please describe any unique components of the program that meet the needs of Eastern's district.

This program is customized to serve the needs of small and mid-size organizations in Eastern's district which includes medical, financial, educational, agricultural, and industrial companies. Students in this program complete a general education core in communication, computer literacy, math, science, and social science. Additionally, the degree includes a technical core of courses in accounting, microeconomics, macroeconomics, business law, spreadsheet software, and introduction to business. Students can further focus their study by selecting from a wide range of accounting electives such as business finance, personal finance, income tax accounting, and other customized courses to better meet

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the needs of Eastern's district. The last time the Accounting Advisory Committee met was December 2021.

From 2009 to 2011, the college built on the strength of its Business Management program to create several related AAS programs and certificates including the Accounting AAS and CAS. All of these programs, including Accounting, require the same General Education courses. This commonality has improved the efficiency, quality, and availability of the common courses in the areas of both general education and Accounting. This commonality between programs also has encouraged almost all Accounting students to take an average of five (5) additional courses to graduate with a second degree in Business Management.

F. Please provide any other information that explains how this program contributes to the college community and supports external partners or workforce needs.

While the Accounting A.A.S. degree is considered a terminal degree, most credits are appropriate for transfer for completion of a bachelor's degree.

Over 30 graduates of the program are working for a wide range of employers which include, medical, financial, educational, agricultural, and industrial organizations. Over thirty percent of the graduates who have attained bachelor's and master's degrees are currently employed by employers in Eastern's district. Many graduates of the program are holding key positions in various organizations.

Section II: Summary Update Since Last Program Review

A. Identification of weaknesses or deficiencies from the previous review.

From the previous review:

Challenges:

The college does not have a full-time accounting faculty and instead, it relies on part-time faculty. While relying on part-time faculty creates a challenge, it eliminates the high cost associated with hiring a full-time faculty. This contributes to making the Accounting a low-cost program that generates an annual net income of \$5000.

Opportunities:

- Increase the number of 2+2 articulation agreements
- Explore the feasibility of offering the Accounting program as a Web based program
- Promote industry certification
- Add more quantitative courses to the list of restricted electives
- Apply Quality Matters standards to online and hybrid courses
- Utilize technology to better assess courses and their corresponding program

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- Facilitate the transfer of graduates to four-year institutions

B. Status of improvements implemented or accomplished.

- **Increase the number of 2+2 articulation agreements:** The college increased the number of 2+2 agreements with other institutions. Two articulation agreements were established with Franklin University and Southern New Hampshire University.
- **Explore feasibility of offering the Accounting program as a web-based program:** In spring 2022, the HLC approved the college's request to offer the AST as a web-based program.
- **Promote industry certification:** Students are regularly advised to become Microsoft Office Specialist certified.
- **Add more quantitative courses to the list of restricted electives:** The Business Algebra course was developed and added to the restricted electives listing.
- **Apply Quality Matters (QM) standards to online and hybrid courses:** Several courses were reviewed based on Quality Matters standards. A template was created based on QM standards and used in some of the accounting courses that were offered online.
- **Utilize technology to better assess course and program outcomes:** Blackboard was used for all Accounting courses. The assignments, projects, and exams were linked to the course outcomes, and assessment reports incorporated, assessed and analyzed Blackboard generated reports.
- **Facilitate the transfer of graduates to four-year institutions:** Several Accounting program graduates received help and advising from the college to transfer to four-year institutions.

C. If program goals or program learning outcomes have changed, reflect that here.

The program goals and program learning outcomes have not changed since the last review.

D. Provide a summary of any other curriculum changes or revisions since the last review. If there have not been any, put N/A below.

N/A

Section III: Student Learning Assessment

A. Describe and analyze your Program Learning Outcomes

- Provide evidence that students are achieving each program learning outcome, including results of annual program level assessment activities

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- Analyze the curriculum's effectiveness in helping students achieve the program learning outcomes
- Describe the effectiveness of instructional methods and support in helping students achieve the program learning outcomes

Are all of the PLOs appropriately covered and sequenced to promote student success? (Place a copy of your PLO Mapping in Appendix A)

All Program Learning Outcomes (PLOs) are mapped to courses. Program learning outcomes remain unchanged since the last review period. The program-level outcomes are analyzed based on the performance of students in NOCTI's national test as well as the performance of students in program courses, which is measured by course assessment. Program-level outcomes are fully aligned with the courses and NOCTI outcomes. See Appendix A and section B below.

A review of NOCTI test results indicates that students underperformed NOCTI's outcomes five (Completion of Accounting Cycle) and six (Identification and Application of Source Data) by 8.2% and 7.3% respectively.

These two outcomes are covered in four chapters in Principles of Accounting and Intermediate Accounting. More emphasis will be placed on these two outcomes.

Since fall 2021, the College has offered Accounting tutoring services through Tutor.com to support struggling Accounting students. The College also procured the services of Cengage Unlimited; students are provided supplemental instructional and learning materials such as ancillary lecture series, videos, discussion topics, interactive projects and hands-on materials. These additional support materials are expected to help students achieve the program's learning outcomes not met in this review cycle. The college offers core courses and restricted electives to achieve program outcomes. Courseware coupled with significant learning materials is used in all program courses to enhance students' performance.

Two NOCTI's tests are used to access the Accounting program outcomes:

Based on the performance of the students' in NOCTI's test results (Test number 4000/Accounting Basic), Eastern students (N=11) underperformed the national average (N=387) by 3.45% points

NOCTI Standard Description / Alignment	Site Cum Standard Score N = 11	Nation Standard Score N = 387	Outperformed Underperformed National Average
Journalizing, Eastern Outcome one	60.4	65.0	-7.62%
One Posting Eastern Outcome one and two	59.6	68.0	-14.09%
Two. Payroll Preparation Eastern Outcome one and two	67.6	71.2	-5.33%

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Three. Cash and Banking Procedures Eastern Outcome one and two	71.8	70.7	1.53%
Four: Merchandise Inventory Eastern Outcome one and three	61.7	66.9	-8.43%
Five: Completion of Accounting Cycle Eastern Outcome one	50.5	56.5	-11.88%
Six: Identification and Application of Source Data Eastern Outcome two	66.4	64.8	2.41%
Seven. Mechanical and Electrical Accounting Devices Eastern Outcome two	63.6	60.7	4.56%
Eight: Security Eastern Outcome three	73.8	71.2	3.52%
Nine: Basic Accounting Knowledge Eastern outcome four and five	60.4	65.0	-7.62%
AVG	64.4	66.7	-3.57%

Comprehensive NOCTI's Test Results:

NOCTI STANDARD SCORE REPORT											2/20/2022	
											2	
Written Norms Report Data > Post-Test												
Test Code	Version	Test Title	Standard Sequence	Standard Description	Group Test Count	Site Test Count	Site Cum Stand	Site Cum Score	Nation Test Count	Nation Stand	Nation Score	Standard Deviation
4100	1	Accounting	1	Journalizing	1	11	60.4	64.4	387	65.0	66.7	21.5
4100	1	Accounting	2	Posting	1	11	59.6	64.4	387	68.0	66.7	18.2
4100	1	Accounting	3	Payroll Preparation	1	11	67.6	64.4	387	71.2	66.7	16.9
4100	1	Accounting	4	Cash and Banking Procedures	1	11	71.8	64.4	387	70.7	66.7	16.3
4100	1	Accounting	5	Merchandise Inventory	1	11	61.7	64.4	387	66.9	66.7	16.6
4100	1	Accounting	6	Completion of Accounting Cycle	1	11	50.5	64.4	387	56.5	66.7	17.0
4100	1	Accounting	7	Identification and Application of Source Data	1	11	66.4	64.4	387	64.8	66.7	18.8
4100	1	Accounting	8	Security	1	11	63.6	64.4	387	60.7	66.7	17.4
4100	1	Accounting	9	Basic Accounting Knowledge and Skills	1	11	73.8	64.4	387	71.2	66.7	17.2

Based on the performance of the students' in NOCTI's second test results (Basic Accounting, Test number 4100), Eastern students (N=24) underperformed the national average (N=1680) by 1.7% points

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NOCTI Standard Description / Alignment	Site Cum Standard Score N = 24	Nation Standard Score N = 1680	Outperformed Underperformed National Average
Journalizing, Eastern Outcome one	64.1	66.6	-3.9%
One Posting Eastern Outcome one and two	63.9	65.7	-2.8%
Two: Payroll Preparation Eastern Outcome one and two	62.4	62.9	-0.8%
Three: Cash and Banking Procedures Eastern Outcome one and two	79.3	73.3	7.6%
Four: Merchandise Inventory Eastern Outcome one and three	60.5	62.0	-2.5%
Five: Completion of Accounting Cycle Eastern Outcome one	56.3	60.9	-8.2%
Six: Identification and Application of Source Data Eastern Outcome two	69.8	74.9	-7.3%
Seven: Mechanical and Electrical Accounting Devices Eastern Outcome two	75.4	76.8	-1.9%
Eight: Security Eastern Outcome three	58.1	59.0	-1.5%
Nine: Basic Accounting Knowledge Eastern outcome four and five	77.4	74.1	4.3%
AVG	65.8	66.4	-1.7%

B. Provide a brief summary report of any specific student learning outcomes assessed and describe the purpose, plan, and results attributed to that assessment.

Two assessment methods and measures are used to assess program outcomes. These assessment methods include students' performance in courses that are aligned with program outcomes and the performance of students on the NOCTI tests that are compared with the performance of students at the national level, which is reflected as the benchmark. Based on NOCTI's outcomes, students underperformed in comparison to the national average by 1.73%. These NOCTI's outcomes are aligned with course outcome objectives discussed in parts of Principles of Accounting, Intermediate Accounting, and Computerized Accounting.

According to Eastern generated course assessment reports for the same courses, students outperformed the benchmark threshold of 75% by 10%. Principles of Accounting, Intermediate Accounting and Computerized Accounting cover subjects such as journalizing, inventory, and identification of source data. While students have done well in these accounting courses, they did not meet the course outcomes that cover journalizing, inventory and identification of source data.

Based on NOCTI's test results, students outperformed the national average in outcomes three and nine by a margin of four to seven percentage points. The following are contributing factors for students achieving and exceeding program outcomes expectations:

- Students are provided a variety of learning materials which include lectures, videos, discussion topics, hands-on practices, and exercises. Students are given a variety of tasks and homework assignments to ensure they have learned the program outcomes.

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The College offers core courses and restricted electives to achieve program outcomes. Courseware coupled with significant learning materials is used in all program courses to enhance students' performance.

- In the past two years, faculty members have been trained to use Cengage teaching platforms such as MindTap, CNOW, Aplia, OWL, and SAM. These platforms are utilized across all Business Technologies courses to take advantage of virtualized labs and hands-on learning and testing platforms to facilitate the use of additional interactive learning activities.

The Accounting courses and program are regularly evaluated by the Business faculty, Division Chair, and the Assessment Committee. Each semester several program specific courses are assessed and the results of the assessments are posted on Eastern's Website for faculty review. Accounting students take the Internship or the Capstone as their final course. These courses are usually taught jointly by the Division Chair and a business faculty member. Such joint teaching allows the Division Chair to assess the program while affording the faculty member an opportunity to evaluate weaknesses, deficiencies, and strengths of the program and courses. Please see Appendix B and sections A and C for additional information regarding student/program learning outcomes.

Section III: Student Learning Assessment

C. Provide a summary of course level assessments over the past five years and how they have contributed to program success and improvement.

Course-level assessments are mapped to program outcomes. Course assessments are used to assess program outcomes with a benchmark of 75%. Course level assessments use a variety of measures including students' performance on homework assignments, multiple-choice questions, video summaries, hands-on practices, and discussion questions. These assessment results are shared with the faculty teaching the courses for future reference. As a follow-up, the recommendations in the assessments are reviewed and evaluated the next time the course is offered.

From fall 2017 to spring 2021, twenty-five course assessment results show that students are achieving the course outcomes. On average, students outperformed the benchmark of 75% by 10%. The results of the course assessments are shared with the faculty teaching the courses. In the areas that require attention (when the benchmark of 75% is not achieved), corrective measures are taken to strengthen students' performance the next time the course is offered.

Course Assessment Reports								
Year	Semester	Subject	Course #	# of Students	Course Average	Benchmark	Outcomes Performance +/-	% of Outcomes Assessed
2017	Fall	ACC	120	22	86%	75%	11%	33%
2019	Fall	ACC	230	11	89	75%	14%	100%

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2019	Spring	ACC	240	9	85	75%	10%	100%
2019	Fall	ACC	250	3	92	75%	17%	100%
2019	Spring	ACC	251	5	76	75%	1%	100%
2019	Fall	ACC	120	8	80	75%	5%	100%
2020	Spring	ACC	121	16	86	75%	11%	100%
2020	Spring	ACC	235	8	89	75%	14%	100%
2017	Spring	CIS	119	21	85%	75%	10%	100%
2019	Fall	BUS	276	3	93%	75%	18%	100%
2021	Spring	BUS	276	4	96%	75%	21%	100%
2020	Fall	BUS	101	19	91%	75%	16%	100%
2020	Spring	BUS	278	5	75%	75%	0%	100%
2017	Fall	CIS	114	25	86%	75%	11%	100%
2019	Fall	CIS	114	27	89%	75%	14%	100%
2020	Spring	CIS	119	10	87%	75%	12%	100%
2020	Spring	ECN	201	8	92%	75%	17%	100%
2020	Spring	ECN	202	13	82%	75%	7%	100%
2019	Spring	FIN	231	4	88%	75%	13%	100%
2017	Fall	FIN	232	20	98%	75%	23%	100%
2019	Fall	FIN	232	17	88%	75%	13%	100%
Average							10%	

D. What specific institutional general education goals have you focused on in this periodic review cycle?

Give a brief explanation of those learning activities, data collected and analyzed, and any changes made to the program as a result (i.e., addition of curriculum, changes to existing curriculum, partnering with co-curricular activities).

Oral and Written Communication	<p>A pilot project to establish a rolling general education assessment cycle was launched in Fall 2021. A selection of General Studies courses collected data on oral and written communication, measuring course artifacts against the College's elected rubrics.</p> <p>The first data sample comprised General Studies courses (ART 100; BIO 124; PSY 200; PSY 214); a second sample, gathered at the end of the Spring 2022 semester, will be taken from the Business, Computer, and Information Technology Division. Together, the samples will produce aggregated scores for oral and written communication across the College and provide a source of data on which to improve these</p>
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	areas.
Digital Literacy	<p>A new general education goal was introduced in Fall 2020 to better reflect courses' engagement with informational technology.</p> <p>A rubric for the goal was produced; due to the creation of this new goal, ENL 101 and ENL 102 both amended their course outcomes to reflect their significant engagement with informational technology. It is anticipated that other alignments will be made in reviewing course learning outcomes.</p>

Section IV: Utilizing Findings

Plans for program improvement:
<p>Based on previous and current program reviews, NOCTI and course assessment results, the students would benefit by:</p> <p>Putting more emphasis on the course outcomes of ACC 120, 121, 240, 250 and 251 that cover subjects such as "Completion of Accounting Cycle", and "Identification and Application of Source Data" that did not achieve the minimum threshold.</p> <p>For the next review cycle the following plan can help with program improvement:</p> <ul style="list-style-type: none">• Improving the quality of online and hybrid courses by applying QM standards to business courses, and applying substantial engagement in online courses as recommended by the Department of Education• Inviting industry guest speakers to engage with online and live classes• Familiarizing accounting students with organizational ethical issues• Recording business faculty lectures in live accounting classes and making them accessible to online students• Promoting discussion activities among students <p>Since fall 2021, the College has offered Accounting tutoring services through Tutor.com to support struggling computer students. The College also procured the services of Cengage Unlimited; students are provided supplemental instructional and learning materials such as ancillary lecture series, videos, discussion topics, interactive projects and hands-on materials. These additional support materials are expected to help students achieve the program's learning outcomes not met in this review cycle.</p>

Section V: Faculty and Staff Development

A. Discuss any significant staffing changes impacting the effectiveness of the program, including areas such as hiring, support, coordination for part-time faculty, etc.

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In spring 2019, the college hired its first instructional technology specialist to support instructors with technology, and also help with online and hybrid courses. This faculty works closely with the Division Chair for Business, Computer, and Information Technology to manage online courses and train instructors.

Part-time faculty are provided training by the Division Chair and the Instructional Technology Specialist. There are seven part-time and two full-time faculty members who teach program courses in Accounting. Five of the faculty members are Quality Matters certified and one faculty member is also certified as a peer reviewer and Quality Matters administrator. The Division Chair and business faculty with over fifteen years of teaching and program management experience teaches some of the accounting related courses. These two faculty members along with the instructional technology specialist provide support, mentoring, and training for the part-time faculty.

Every year during faculty orientation an educational expert provides training and faculty development for all full-time and part-time faculty.

The college has been utilizing the LMS forum for all face-to-face and online program courses. This allowed the Division Chair, who worked as an administrator of Blackboard, to provide additional support to instructors and students through LMS.

Faculty credentials – Percentage of program courses taught by each faculty – Percentage of students advised by faculty - Quality Matters certifications, and Awards received by the faculty:

	% Courses Taught	% Courses Taught	% Courses Taught	% Courses Taught		% of Students Advised	% of Students Advised	% of Students Advised	% of Students Advised	Quality Matters Certificates	Awards
Full-Time faculty:	AAS & CAS BUS	AAS & CAS ACC	AAS & CAS AST	AAS & CAS IT		AAS & CAS BUS	AAS & CAS ACC	AAS & CAS AST	AAS and CAS IT		
Murphy, Shirley, Associate Professor, M.B.A., B.S. Business	40% to 50%	20% to 25%	15% to 20%	5%		10%	5%			Rubric	
Mirkhani, Seyed, Professor, Division Chair, M.S. Information Systems, M.S. Business/Finance, M.S. Math Education	10%	10%	10%	10%		90%	95%	80%	100%	Rubric, Peer Reviewer, Improving your online course, Site Administrator	Outstanding Contribution, West Virginia Community Association
Part-time faculty:											
Alt, Cindy, Information Technology, B.S., A.A.S.	5% to 10%	5%	10% to 15%	30% - 35%						Rubric	
Alt, Glenn, Information Technology, B.S., A.A.S.	5% to 10%	5%	10% to 15%	30% - 35%						Rubric	
Bhuiya, Mahmudor, M.B.A., M.S., M.S. Computer Science	5%	5%	5%	5%							

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Lockard, Dawn, M.S., Accounting, B.S. BUS/ Accounting	5%	40-45%	0%	0%							
Perry, Craig, M.B.A, B.SIT	0%	0%	0%	10%						Rubric	
Wilson, Monica, Instructor, M.S. Education, B.S. Business	0%	0%	20%	0%				20%			Outstanding Contribution, West Virginia Community Association
Wolfe, Davida, ABD. M.B.A., BS - BUS/ Accounting	5%	5%	20%	0%						Improving your online course	

B. Share the program's measures of teaching effectiveness and what efforts to improve teaching effectiveness have been pursued. Discussion may include (but is not limited to):

- Teaching pedagogy
- Use of technology
- Innovative learning models
- Faculty development
- Curricular design and formats

In the past two years, the faculty members have been trained to use Cengage teaching platforms. These platforms have been utilized across all Business Technologies courses to take advantage of virtualized labs and hands-on learning and testing platforms to facilitate the use of additional interactive learning activities. Additionally:

- Face-to-face lectures are being recorded and posted on the LMS for online students and for the review of face-to-face students.
- The full-time faculty members are provided laptop computers with software such as Snagit to facilitate lecture and screen capture that are being utilized for teaching and advising.
- The faculty received training regarding program evaluation.
- The performance of individual students in NOCTI tests are provided to the faculty every semester for faculty review and program assessment.
- Graduating students who take the Internship course are evaluated by the internship provider, and the results of the evaluation are shared with the faculty.

The business faculty who teaches several of Accounting related courses attended multiple national and regional training and webinars regarding best practices in teaching and learning, curriculum design, and assessment. Faculty members who have expertise in certain areas regularly train other faculty members in the areas of their expertise.

C. Discuss the contributions of your program faculty. (This is an area to share an overview of the exceptional aspects of your program faculty).

Items to consider may include:

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- Significant accomplishments
- Publications, grants
- Advanced degrees, promotion
- Service to students/institution/community and others

The Accounting program does not have a full-time instructional faculty. However, an administrative faculty manages the Accounting program. The Division of Business, Computer and Information Technology has nine Business Technologies faculty members. These faculty members have a wide range of industry and educational expertise in the areas of accounting, finance, business, computer, math, and education. The significant industry and educational experience of these faculty members helps Accounting students familiarize themselves with real-world experience. Two of the faculty members hold three Master's Degrees and one faculty member, who is a graduate of Eastern is completing her Doctor of Business Administration at Franklin University. One faculty with a rank of Associate Professor has taught at Eastern for over fifteen years, and another faculty with a rank of Professor has taught at Eastern for over twenty years. A full-time and a part-time faculty member are the recipients of the "Outstanding Contribution Award" of West Virginia Community College Association. One faculty member worked as the Administrator of Blackboard and managed online courses for over fourteen years. The full-time faculty members are actively involved in advising Accounting students, preparing them for the job market, and helping them advance their education. The faculty members regularly assist graduates of the program to secure jobs. They also encourage, advise, and assist the graduates to continue their education by transferring to four-year institutions.

The faculty members have developed and taught more than eight Accounting elective courses to give students a variety of elective options to choose from to build and strengthen their skills.

The Business Technologies faculty help, support, and encourage students to work with the IRS Volunteer Income Tax program (VITA). In 2018, the college had a comprehensive HLC visit. As evidence for "The institution's mission demonstrates commitment to the public good" and "Co-curricular programs are suited to the institution's mission and contribute to the educational experience of its students.", the visiting team reported "students, in conjunction with an Internal Revenue Service program, provide tax preparation assistance to low income families within the college's district."

In 2019, a visiting HLC team came to the college to evaluate the Business Management program. This team met with full-time and adjunct Business Technologies faculty members who teach courses in Business, Administrative Support Technology, Accounting and IT. After the interview and after reviewing the faculty personnel files, the chair of the visiting team described the Business Technologies faculty members as very credentialed.

Section VI: Key Performance Indicators (KPIs)

A. Program enrollment data

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	Fall 2021 ____	Fall 2020 ____	Fall 2019 ____	Fall 2018 ____	Fall 2017 ____
Headcount AAS	5	6	6	6	7
Full-Time Equivalent (FTE)	3.2	4.2	4.4	4.4	5.6

Provide an analysis of the enrollment trends in your program. Include in that analysis actions you have taken, or plan to take, to address enrollment changes. You may also include what steps you would like to see the college take to support enrollments in your program.

From fall 2017 to fall 2021, the number of enrolled Accounting students declined from 7 to 5 for the following reasons:

- Enrollment decline at the state and national level.
- Enrollment decline in high schools.
- As a new college, Eastern helped many adult students complete their education, which resulted in a decrease in a pool of adult students seeking an associate degree.
- A strong job market has deterred students from seeking a college degree.
- Online programs offered by other colleges have attracted more students, particularly those students who live far from the main campus.

During the pandemic, all face-to-face students took virtual courses. Last fall, the college resumed offering face-to-face classes, however only one or two students enrolled in the face-to-face sections. For efficiency purposes, the College linked low live enrollment sections to the online sections through LMS. A full-time faculty recorded her lectures in the face-to-face classes for availability to online students. In the next five years, face-to-face class sections will have less students as more students show interest in online programs. The increase in enrollment depends on the resources assigned to market the college programs, including the Accounting program.

The enrollment trend in the Accounting program is consistent with the general enrollment trend of other college programming. To help the program sustain the same number of graduates, hiring a full-time institutional marketing director with a budget of \$2,000 for promotion of the program is ideal.

To improve retention and to increase graduation rates, the division implemented courseware for all business technology courses. The College increased the number of tutoring services available to students, and promoted these services through LMS. It also merged several similar courses to increase course enrollment in business technology classes.

The Division Chair is serving on the advisory committees of Hampshire, Hardy, Petersburg, and East Hardy High schools. He works closely with Business Technologies teachers for

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obtainment of articulation agreements and advising and recruitment of high school students. Proactively engaging with high school business teachers and accounting students will help the enrollment.

Accounting students are required to complete 14 program courses as well as six general education courses. The division has procured the textbook services of Cengage Unlimited. Students purchase a Cengage subscription for \$240 for all 14 program courses and two of the general education courses. This has reduced the cost of textbooks for students to \$20 per textbook. Typically, most Accounting students dual as Business majors. Similar to the Accounting program, Business Management, Administrative Support, and IT programs also utilize Cengage Unlimited textbook subscriptions. Accounting students with double majors spend an average of \$15 per book for a two-year subscription. These subscriptions provide students not only access to eBooks, but also access to courseware that enhances students' learning. These subscriptions also provide interactive course materials and facilitate the assessment of courses and programs. The cost of textbooks to accounting students can drop even further if more general education courses use Cengage services. Lowering the cost of textbooks can increase enrollment and help with retention.

The Accounting AAS is one of nine Business Technologies programs/certificates offered through the Division of Business, Computer and Information Technology. Introduction to Business (BUS 101) acts in the role as a gateway course and is required for all Business Technologies programs, which includes Accounting. From fall 2016 to spring 2021, one hundred nine students took this course. Of these one hundred nine students, forty-two students dropped out of the program(s). The remaining sixty-seven students have either graduated from the program(s) or continue to work on their degrees. This indicates the aggregate retention rate for the Business Technologies programs stands at 62%. Thirteen of forty-two students who dropped out of the programs have a cashier's hold placed on their accounts. The cashier's hold might be a major contributor (31%) to the dropout rate.

B. Program graduation history

	Spring 2021__	Spring 2020__	Spring 2019__	Spring 2018__	Spring2017__
Graduates	1	4	1	1	4

Provide an analysis of the graduation rates since your last program review. Include in that analysis actions the program has taken, or plans to take, to address any success rate challenges. You may also include what steps you would like to see the college take to support success rates in your program.

From fall 2012 to spring 2016, twenty-three students graduated from the Accounting program. During this program review, fourteen students graduated with an Accounting degree.

The graduation rate for the Accounting program is above 55%, which is higher than the

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College's average graduation rate. A primary contributing factor to this success rate is that faculty members have significant experience in advising, teaching and supporting students. Additionally, there has not been a turnover in the Accounting faculty for several years which has helped the retention rate.

In general, enrollment has been a continual institutional challenge. To help the program sustain the same number of graduates, hiring a full-time institutional marketing director with a minimum budget of \$2,000 for promotion of the program is ideal.

C. Program demand – *Provide the number of students enrolled, number of graduates, and credit hour production over the past five years (include summer, fall, and spring enrollment numbers)*

	2020- 21__	2019- 20__	2018-19	2017- 18__	2016- 17__
Headcount	5	7	7	7	9
FTE	3.72	5.2	5.4	5.4	7.6
Degrees conferred from fall 2016 to spring 2021	2	5	1	1	5
Credit hour production (refers to the number of credit hours generated by program faculty) The program does not have full-time faculty. Business faculty teaches some of the program courses.	285	423	357	405	324

Credit hour production: **Number of student credit hours generated by program faculty teaching in program courses over the academic year**, encompassing summer, fall and spring.

D. If applicable, provide an analysis of early entrance courses offered in your program. Discuss challenges associated with delivering early entrance college classes and strategies you have employed to address those challenges. You may also include what steps you would like to see the college take to support the delivery of early entrance courses and student success in this area.

Very few early entrance students have taken business technology courses in the past five years. The college has articulation agreements with several high schools where accounting students can transfer their credits to Eastern.

E. Does this program lead to a licensure or certification? If yes, then include students' pass rates on licensure/certification exams. N/A

	20__	20__	20__	20__	20__
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Name of exam:					
Pass rate:					

F. Transfer data for program graduates

	2020-21__	2019-20__	2018-19	2017-18__	2016-17__
Number of graduating students who transferred to a four-year institution	At least 1	At least 3	At least 0	At least 0	At least 3
Percentage of graduating students who transferred to a four-year institution	At least 50%	At least 60%	At least 0%	At least 0%	At least 60%

G. Job placement data

	2020-21__	2019-20__	2018-19	2017-18__	2016-17__
Number of graduating students who sought employment	2	4	1	0	5
Percentage of graduating students who sought employment	100%	75%	100%	N/A	100%
Number of graduating students who gained employment	1	4	1	0	5
Percentage of graduating students who gained employment	100%	100%	100%	N/A	100%

Section VII: Program Sustainability

A. Provide a summative analysis of the overall health and the current state of the program.
Possible discussion points may be (but are not limited to): trends impacting the program, degree transferability, local and national demand for program graduates, student recruitment, and availability of qualified faculty to teach. You may include in your analysis what steps you would like to see the college take to address program viability challenges associated with your program.
While the college can increase enrollment in online sections through effective marketing, the enrollment in face-to-face sections is expected to be very low. This decline in enrollment is the

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result of several factors including the effect of the pandemic that shifted the face-to-face students to online courses. To address this issue, the face-to-face sections are linked to the online sections and are taught by full-time faculty. The lectures in the face-to-face sections are recorded and made available to the online students. The enrollment in the Accounting program depends on the resources assigned to promote the program.

The job market for accounting graduates is expected to be strong for the next five years. This should create both challenges and opportunities for the program as many high school graduates might enter the job market without seeking a college degree. And at the same time, some high school graduates might decide to advance their education by seeking an Accounting degree to secure higher-paying jobs.

The college has a 2+2 agreement with several universities. Graduates of the program can transfer all 60 credit hours to bachelor's degree programs at these universities. All accounting graduates in the past five years remained in the state and secured jobs in local organizations.

The division has nine highly qualified faculty members. Eight of the faculty members live in Eastern's district and one online faculty member is a senior database administrator at Purdue University.

B. Identify specific program resource needs that can help with the overall effectiveness and sustainability of the program. Areas might include (but are not limited to):

- Required technology/equipment/facility space
- Marketing/recruitment/professional development
- Staffing levels, etc.

If possible, provide cost estimates or quotes related to any of the above resource needs. Indicate if budget requests have been made since the last program review and if those requests are still unmet.

The College is effectively using technology to serve accounting students, and has enough experienced and dedicated business/accounting faculty and staff to provide quality education.

The Accounting and other Business Technologies programs are low-cost programs. Revenues generated by tuition are enough to cover the cost of instruction. In 2018, the Division of Business, Computer and Information Technology requested a \$130,000 grant to hire an Instructional Technology Specialist for three years. Part of the grant was used to pay for the costs associated with offering the Accounting program fully online. The college utilized this grant effectively and three of the business technology programs (Business Management, Accounting, and Administrative Support Technology) were approved by the HLC as fully online programs. Additionally, hiring an Instructional Technology Specialist helped the transition of all face-to-face courses to an online forum during the pandemic.

A full-time instructional faculty teaches courses related to Business Management and Accounting. Several of these courses are required for other similar programs such as Administrative Support, and IT programs. These programs have several common courses with

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the Accounting program and do not have full-time instructional faculty. As a result, the students of these programs benefit from courses taught by full-time business faculty.

The total cost of Business Technologies programs which includes four AAS, four CAS in Business Management, Information Technology, Administrative Support Technology, and Accounting programs is \$110,000 annually. The cost associated with the Accounting program is \$15,000. Each of these four programs, including Accounting, generates \$5,000 of net income. The salary of the Division Chair is partially financed by the tuition generated by the courses he teaches and also is financed by the general college fund.

In general, enrollment has been a continual institutional challenge. To help the program sustain the same number of graduates, hiring a full-time institutional marketing director with a budget of \$2,000 for promotion of the program is ideal.

C. Provide a final reflection of the program summarizing its role in fulfilling the mission of the college and student learning success.

- **Indicate the goals and actions the program intends to take in this next cycle.**
- **Prioritize in rank order the most pressing needs facing the program and include how the college can assist in supporting these needs.**

The Associate in Applied Science in Accounting has served Eastern's district for over ten years. Over thirty graduates of the program are currently working for a wide range of employers. These employers include medical, financial, educational, agricultural, and industrial organizations. The following recommendations are suggested to enable continued service to the students and employers in Eastern's district:

- Create a position of Marketing Director
- Assign a budget for marketing of the Accounting program
- Work closely with the Marketing Director for program promotion
- Re-evaluate recruitment strategies for effectiveness
- Promote the Accounting Program through alumni
- Compare program and course outcomes to ensure all outcomes are covered and aligned
- Re-evaluate curriculum to ensure program outcomes are met
- Meet with high school Business Technologies teachers and students regularly
- Apply Quality Matters criteria to all courses
- Require, implement, and monitor regular and substantive interaction between students and instructors in all online courses as required by the U.S. Department of Education

The results of the five-year program reviews conducted each year should be submitted to WVHEPC by May 31. Request to submit reports at a later date should be filed with the Academic Affairs office.

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Date Submitted: 3/25/22
Approved by Assessment Committee: 4/6/22
Approved by LOT:
Approved by Cabinet:
Approved by Board of Governors:

Final recommendations approved by the governing board:

Institutional Recommendations: (Check the appropriate box)

- ☐ Continue without Modifications
☐ Continue with Modifications – *Identify suggested or required modifications.
☐ Cease the Co-Curricular Activity - *Identify reasons for this recommendation below
☐ Move the Educational Program to the Reduction in Force process *Identify reasons for this recommendation below and identify what should be included in teach-out plan.

*As required above, please identify rationale:

Appendix A – PLO Mapping:

ACC AAS		Courses in Program																CORE		GenEd		Landmark											
		Fall Year 1					Spring Year 1					Fall Year 2				Spring Year 2				Accounting Electives													
		ACC	BUS	CIS	ENL	SSC	ACC	ACC	BUS/ENL	ECN	ACC	ACC	CIS	ACC	ELC	C	MTH	SO	ELC	C	ACC	BUS	BUS	ACC	ACC	ELC	C	ACC	ACC	FIN	FIN	NTH	NTH
Program Outcomes		120	101	114	101	147	121	240	##	102	201	202	ELEC	250	119	121+	251	206	276	278	ACC	ACC	ELC	C	ACC	ACC	230	235	231	232	115	135	225
CRIT	Demonstrate the ability to think critically by observing critically, reading critically, planning, reflecting, analyzing, evaluating and synthesizing by using multiple modalities of inquiry to collect information including organizing, evaluating, analyzing, and interpreting findings.	X			X		X		X	X			X			X	X	X							X	X	X	X	X	X	X	X	X
COM	Communicate with precision, clarity, fluency, accuracy, and coherence through their reading, writing, and verbal communications.					X	X			X	X								X														
MATH	Demonstrate their abilities to think mathematically by applying mathematical concepts in problem-solving including estimation, computation, analysis, assimilation, application, transference and modeling strategies as appropriate workforce skills and lifelong learning.																X													X	X	X	
WFO/CIT	Demonstrate workforce and citizenship skills needed for professional ethical reasoning, diversity awareness, civic engagement, and steadfast participation in lifelong learning activities.					X		X		X									X	X									X				
DIG/IT	Demonstrate the ability to use relevant technology tools and software for information design, data visualization, creative expression, research, record-keeping, communication, completing projects, solving problems, and making informed decisions.			X				X					X																				X
1	Prepare, record and analyze financial statements and other reporting documents according to generally accepted accounting principles	X					X	X					X				X		X						X	X							
2	Demonstrate proficiency in using basic business productivity and accounting software.			X				X					X						X														
3	Interpret, analyze, and evaluate financial data	X					X	X			X			X			X	X						X	X	X	X	X	X				
4	Demonstrate a basic knowledge of business organization and procedures		X								X						X	X	X									X	X				
5	Explain how basic legal principles can be applied to business transactions and decisions.																		X	X													

Appendix B – Alignment of Assessed Outcomes

Course Assessment Reports								
Year	Semester	Subject	Course #	# of Students	Course Average	Benchmark	Outcomes Performance +/-	PLO # assessed by the course
2017	Fall	ACC	120	22	86%	75%	11%	1, 3
2019	Fall	ACC	230	11	89	75%	14%	1, 3
2019	Spring	ACC	240	9	85	75%	10%	2, 3, 4

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2019	Fall	ACC	250	3	92	75%	17%	1, 3
2019	Spring	ACC	251	5	76	75%	1%	1, 3, 4
2019	Fall	ACC	120	8	80	75%	5%	1, 3
2020	Spring	ACC	121	16	86	75%	11%	1, 3
2020	Spring	ACC	235	8	89	75%	14%	4
2017	Spring	CIS	119	21	85%	75%	10%	2
2019	Fall	BUS	276	3	93%	75%	18%	1, 2, 3, 4, 5
2021	Spring	BUS	276	4	96%	75%	21%	1, 2, 3, 4, 5
2020	Fall	BUS	101	19	91%	75%	16%	2
2020	Spring	BUS	278	5	75%	75%	0%	1, 2, 3, 4, 5
2017	Fall	CIS	114	25	86%	75%	11%	2
2019	Fall	CIS	114	27	89%	75%	14%	2
2020	Spring	CIS	119	10	87%	75%	12%	2
2020	Spring	ECN	201	8	92%	75%	17%	3, 4
2020	Spring	ECN	202	13	82%	75%	7%	3, 4
2019	Spring	FIN	231	4	88%	75%	13%	3, 4
2017	Fall	FIN	232	20	98%	75%	23%	3, 4
2019	Fall	FIN	232	17	88%	75%	13%	3, 4
Average							10%	

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