

Post-Audit Review

West Virginia Council for Community and Technical College Education

Institution: Eastern West Virginia Community and Technical College

Program (Degree and Title): Accounting, Associate in Applied Science

CIP Code: 52.0302

I. Introduction

The Accounting, Associate in Applied Science was developed in 2010 and implemented in 2011 to serve the needs of the employers in Eastern's College district. The program was created by incorporating existing courses from general education, business management and certificate in accounting curriculum.

This degree program is providing a pool of professionally trained and skilled workers to serve the needs of small and mid-size for profit and non-profit organizations throughout the region.

The Associate in Applied Science in Accounting program addresses the labor need of many organizations in Eastern's district including accounting firms, financial institutions, federal and state organizations, manufacturers, health related establishments, utilities and other services organizations. Examples of the types of jobs graduates will be qualified for include entry level jobs such as accounting clerks, accounts receivable/accounts payable clerks, payroll clerks, bookkeepers, and income tax preparers.

II. Goals and Objectives

The Accounting, Associate in Applied Science program addresses the needs of the business, industry and other organizations located in its service area and it gives students the skills to work in accounting positions such as accounting clerks, accounts receivable/accounts payable clerks, payroll clerks, bookkeepers, and income tax preparers.

The promising job market for accounting professionals and the needs of the employers have encouraged several business students to take accounting related courses and to graduate with an additional degree in Accounting. Several of the employers in the area including two of the local banks have encouraged their employees to enroll in the program. The college has been receiving requests from the employers to refer accounting graduates for openings in their companies. While the program has a daytime implementation, the college has offered an evening section of Principles of Accounting I and II as well as Computerized Accounting to respond to the needs of evening students and to evaluate the possibility of creating a cohort of students who benefit from a part-time evening implementation of the program.

Approved by Assessment: 6-4-14 e-vote

Approved by LOT: 06-16-14

Approved by Cabinet: 06-13-14

Approved by BOG:

More employers are showing interest in graduates with a degree in accounting.

According to Bureau of Labor Statistics:

“Employment of accountants and auditors is projected to grow 13 percent from 2012 to 2022, about as fast as the average for all occupations. In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy. As the economy grows, these workers will continue to be needed to prepare and examine financial records.”

As noted in the May 2013 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates for Winchester, VA-WV:

“These estimates are calculated with data collected from employers in all industry sectors in Winchester, VA-WV, a metropolitan statistical area that includes parts of Virginia and West Virginia.”

Occupation code	Occupation title (click on the occupation title to view its profile)	Level	Employment	Employment RSE	Employment per 1,000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
13-2011	Accountants and Auditors	detail	320	8.7%	5.971	0.68	\$31.46	\$34.49	\$71,740	3.6%
43-4131	Loan Interviewers and Clerks	detail	110	34.3%	2.089	1.30	\$14.12	\$16.01	\$33,300	9.4%
13-2072	Loan Officers	detail	60	34.8%	1.059	0.46	\$23.04	\$30.26	\$62,950	9.1%
43-3071	Tellers	detail	270	23.9%	5.001	1.26	\$12.14	\$12.05	\$25,070	4.2%
43-3011	Bill and Account Collectors	detail	70	16.0%	1.360	0.49	\$15.71	\$15.87	\$33,010	3.0%

III. Assessment

The Accounting AAS degree has had nine students graduate since creation of the program three years ago. Majority of the graduates have been able to secure jobs related

to their program or have been successful by transferring to pursue a bachelor's degree. The program has had very few dropouts. More than 80% of the students who took Intermediate Accounting were successful in completing additional accounting courses including Intermediate Accounting II. The retention rate of the program is currently above 80% due to the seriousness of the students. The majority of these students are double majors and are very ambitious.

The Accounting, AAS program has a defined assessment plan incorporating performance measures such as retention, completion rates, graduation rates, and employment rates in addition to course level assessments and program level assessment.

The courses in the program are assessed on a cyclical basis. A minimum of four course learning outcomes are selected from the targeted courses for evaluation. Dependent upon assessment findings, some outcomes are assessed over multiple years to validate effectiveness of changes in curriculum or course materials. Exam questions addressing the target learning outcomes serve as indicators of student attainment of course learning outcomes. In the event that the minimum performance standard is not met, the unmet learning outcome is targeted for further monitoring. The course assessment results may also trigger an evaluation of course materials supporting the learning outcome, revision of course materials or further curriculum revision. The assessment results are shared among the faculty teaching the course.

Assessment of technical core courses such as ACC 120, ACC 121, CIS 119, CIS 240, ECN 201 and ECN 202 include in-class exercises, end-of-chapter questions, multiple choice questions, application questions and essay questions. Student learning outcomes with assessment results meeting or surpassing expected performance standards continue to be assessed on a cyclical basis and emphasized within the course instruction period. Supporting course materials are reviewed/ revised to keep pace with trends in the discipline. Student learning outcomes with assessment results below the acceptable performance standard receive additional classroom lecture time, more classroom demonstration and student application assignments. Additional emphasis is given in classroom lectures, discussions and application assignments so as to increase opportunities for improvement of student academic achievement. Student learning outcomes with assessment results below the acceptable performance standard necessitate an adjustment to the syllabus to increase the class time designated to problem areas to facilitate improvement in the future performance standard levels.

For example, the overall performance level in recent assessment of ECN 201 and ECN 202 was at 89% and 80% respectively. Although overall performance was satisfactory, review of specific outcomes in ECN 202 indicated concern with students' ability to analyze economic model construction and to analyze production function. As a result, course materials and assignments were modified to place additional emphasis and additional application exercises were incorporated into the syllabus. The target outcome will be assessed and monitored through the next assessment cycle to determine if

additional course changes are needed. Similarly, assessment of ECN 201 (2011) indicated concerns with students' ability to construct and analyze circular flow diagrams. Consequently, course materials and assignments were modified to place additional emphasis and additional application exercises were incorporated into the syllabus. As a result, the 2013 assessment noted satisfactory improvement on students' ability to analyze circular flow models. The target outcome will continue to be assessed and monitored through the next assessment cycle to determine if additional course changes are needed.

High enrollment courses such as ACC 120, ACC 121, ECN 201, WCN 202 and BUS 101 are regularly assessed on a more frequent rotation cycle. Low enrollment courses such as ACC 250, ACC 251, and ACC 230 are scheduled to be assessed as offered in the course schedule.

At this time, no program level changes have been made as a result of assessment activities. As enrollments increase and more data become available, the program will be revised if assessment results indicate the need for revision.

The average GPA of the nine accounting graduates is 3.28 which is greater than the average GPA of the typical graduate. The GPA range for these graduates is from 2.62 to 4.0.

IV. Curriculum

The Associate of Applied Science in accounting program provides a technical education at an Associate of Applied Science degree level. It is a broad based curriculum that provides instruction and practical application of a variety of accounting concepts and practices.

The AAS in accounting program requires 18 credit hours in general education, 30 credit hours in core accounting courses and 12 credit hours in accounting electives.

The learning outcomes of the program prepare students to:

- Prepare, record and analyze financial statements and other reporting documents according to generally accepted accounting principles
- Demonstrate proficiency in utilizing accounting software programs
- Analyze financial data
- Demonstrate effective communication and computational skills
- Demonstrate proficiency in computer applications
- Prepare, record and analyze financial statements and other reporting documents
- Demonstrate a basic knowledge of business organization and procedures

Successful completion of the accounting program will allow graduates to enter the workforce at the accounting technician level. The program provides the student with strong accounting, business and technical skills. They will be prepared for employment or promotion in accounting firms, private industry or government.

To be accepted into the Accounting, A.A.S. program, students must complete ACC 120 and ACC 121 with a grade of “C” or higher. Students who have not completed ACC 120 and ACC 121 should initially major in the Accounting Certificate Program.

List of courses:

The course lists with credit hours are listed in Appendix I

Delivery modes:

Multiple delivery modes are using in the program including face-to-face, online, hybrid and web-enhanced formats.

Theory based and general education courses are offered both in online format and traditional face-to-face format, while program courses like Principles of Accounting, Intermediate Accounting, Spreadsheet Software and Computerized Accounting, which require a significant “hands on” component, are regularly offered in face-to-face format to assure development of application skills and to help struggling students.

V. Faculty

The Accounting, Associate in Applied Science program currently utilizes both full-time and part-time faculty for all of the accounting courses. Usually foundation and challenging courses such Principles of Accounting I and II, Microeconomics, Macroeconomics and Intro to Business are taught by full-time faculty with the remainder of the core and elective courses taught by part-time faculty.

Typically, Eastern offers 10 technical courses in the fall and 10 in the spring semesters. Eastern currently employs two full-time business faculty (one of which also has administrative responsibilities) and four adjunct faculty to teach accounting related courses. Data on individual instructors, their education and courses taught are listed in Appendix II. All of the adjunct instructors have many years of professional experience, ranging from 7 – 25 years in industry and 1 to 13 years in educational settings. A typical adjunct will have more than 3 years of teaching experience and ten years of related work experience.

Appendix II contains additional information regarding faculty credentials

VI. Enrollment and Graduates

Enrollment data is provided in Appendix III.

The program has nine graduates.

Graduate I: Is in her senior year working on a bachelor's degree in accounting through Franklin University with a GPA of 4.0. Graduated in spring 2013

Graduate II: Is working as a supervisor in a poultry processing plant. Graduated in spring 2013

Graduate III: Is working in an accounting related job. Graduated in spring 2013

Graduate IV: Is working in a department store as a cashier. Graduated in spring 2013

Graduate V: No information is available. Graduated in spring 2013

Graduate VI: Not employed / is taking real estate courses at Eastern. Graduated in fall 2013

Graduate VII: Is working on a regular part-time basis for a CPA in an accounting related job. Graduated in spring 2014

Graduate VIII: Plans to work on an RBA through Potomac State this fall. Graduated in spring 2014

Graduate IX: Is working on a bachelor's degree in accounting through Franklin University. Graduated in spring 2014 with a GPA of 4.0

VII. Financial

All required courses in the accounting associate degree are being offered through AAS programs in Business Management, Administrative Support Technology, Information Technology and Accounting Certificate. As a result, the cost of running these courses is very minimal and is fully absorbed by the AAS and CAS programs in Business Technologies. Second year accounting courses such as Intermediate Accounting I & II and Managerial Accounting are taught by a part-time instructor at a cost of \$1560 per course.

The cost of offering accounting specific courses such as Intermediate Accounting I, II, Managerial Accounting, Business Finance, Personal Finance, and Income tax accounting is \$9360 annually. The college has hired a dedicated part-time instructor to teach these six courses at a cost of \$1560 per course. The tuition collected from these courses is enough to cover the cost of instruction.

Projection of future resource requirements and source of funding

There is sufficient enrollment in Accounting and other related CAS and AAS programs to sustain the Accounting, Associate in Applied Science. Courses like spreadsheet software and computerized accounting (QuickBooks) require the newest version of the software. The cost to upgrade QuickBooks is \$1200 every two years. The spreadsheet software (Excel) is upgraded once every three years and its cost is being absorbed by the IT department, which purchases license for Office Suite for the entire institution. Considering that the college is managing the program at a low cost, no significant resources or funding is required for the near future.

VIII. Advisory Committee

The advisory committee has been instrumental in determining the course curriculum and overall content. The advisory committee was integrally involved in all levels of program development from initial conceptualization of the program, needs assessment and curriculum content. With implementation, the program courses are routinely assessed and changed at the recommendation of both the faculty and the advisory committee. Students who are employed in the field have also provided recommendations to strengthen the curriculum.

The advisory committee meets twice each year to review the program and provide recommendations. Based on the request by the advisory committee to put more emphasis on accounting electives, the accounting program was revised. In keeping with Series 11 the general education core was revised by reducing the number of required general education credits and adding an accounting elective. As a result, the accounting students now are required to select 12 credit hours of accounting electives instead of nine. Business math was added to the list of accounting electives to give students more options.

Advisory Committee Members:

Beth Ludwig	Director Small Business Development Center
Tyson Riggelman	American Woodmark Corp
Penny Reardon	Executive Dean
Ashley Anderson	Owner / Operator The Kaposy
Sharon Gallery	Owner / Operator Gallery Communications
Mark Stickley	Summit Bank / Loan Officer

IX. Accreditation

No accreditation process is available in this field of study.

**APPENDIX I
Required Courses**

Accounting, Associate in Applied Science

General Education Course	Semester Hours
ENL 101 – English Composition I	3
ENL 102 - English Composition II (OR) BUS 203 - Communications in Business	3
CIS 108 – Computer Fundamentals (OR) CIS 114 – Introduction to Computer Applications and Concepts	3
MTH – College level Math (121 level or higher)	3
Science Elective	3
SSC 147 – Understanding Human Diversity	3
Total General Education	18
Required Accounting Core Courses (10 Courses)	
ACC 120 Principles of Accounting I	3
ACC 121 Principles of Accounting II	3
ACC 240 Computerized Accounting	3
ACC 250 Intermediate Accounting I	3
ACC 251 Intermediate Accounting II	3
BUS 101 – Introduction to Business	3
BUS 206 – Business Law	3
CIS 119 – Spreadsheet Software	3
ECN 201,– Principles of Macroeconomics (OR) ECN 202 Principles of Microeconomics	3
BUS 276 Business Capstone (OR) BUS 278 –Business Internship	3
Total Accounting Core Courses	30
Accounting electives (Choose 4)	
ACC 230 Income Tax Accounting	3
ACC 235 Managerial Accounting	3
MTH 115 Business Math	3
FIN 231 Business Finance	3
FIN 232 Personal Finance	3
MTH 225 – Statistics	3
MTH 135 – College Algebra	3
Total Accounting electives	12
Total Credit Hours	60

APPENDIX II

Faculty Data

(No more than **TWO** pages per faculty member)

Name: Seyed Mirkhani

Rank: Associate Professor / Division Chair for Business, Computer and Information Technology

Full-time: X

Part-time:

Highest Degree Earned: MS/MS/MS

Date Degree Received: 1998/2000/2008

Conferred by: Johns Hopkins University/Strayer University/Nova Southeastern University

Area of Specialization: Business Finance/Information Systems/Mathematics

Professional registration/licensure:

Yrs of employment at present institution: 13

Yrs of employment in higher education: 13

Yrs of related experience outside higher education: 5+

Non-teaching experience: 20+

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
2013 / Spring	BUS 278 – Business Management Internship	2
2013 / Spring	CIS 108 / Computer Fundamentals	58
2013 / Fall	CIS 108 – Computer Fundamentals	39
2013 / Fall	BUS 278 – Business Management Internship	3
2014 / Spring	BUS-278 Business Management Internship	1
2014 / Spring	CIS 114 Introduction to Computer Applications and Concepts	12
2014 / Spring	BUS 206 Business Law (Team Taught 70%)	9

If degree is not in area of current assignment, explain:

Approved by Assessment: 6-4-14 e-vote

Approved by LOT: 06-16-14

Approved by Cabinet: 06-13-14

Approved by BOG:

APPENDIX II

Faculty Data

(No more than **TWO** pages per faculty member)

Name: Sharon Gallery

Rank: Instructor

Full-time:

Part-time: X

Highest Degree Earned: MBA

Date Degree Received: 1992

Conferred by: George Washington University

Area of Specialization: Business Management

Professional registration/licensure:

Yrs of employment at present institution: 4

Yrs of employment in higher education: 4

Yrs of related experience outside higher education: 20 +

Non-teaching experience: N/A

To determine compatibility of credentials with assignment:

- (b) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
2013 / Spring	CIS 121 / Database Management	13
2013 / Spring	CIS 133 – Designing a Webpage	10
2013 / fall	CIS 154 – Management Information Systems	4
2013 / Fall	CIS 119 – Spreadsheet Software	13
2014 / Spring	CIS 121 – Database Management	13
2014 / Spring	CIS 133 – Designing a Webpage	7

If degree is not in area of current assignment, explain:

Approved by Assessment: 6-4-14 e-vote

Approved by LOT: 06-16-14

Approved by Cabinet: 06-13-14

Approved by BOG:

APPENDIX II
Faculty Data

*(No more than **TWO** pages per faculty member)*

Name: Sean Riley
Rank: Instructor

Full-time:
Part-time: X

Highest Degree Earned: MS Accounting
Date Degree Received: 2008

Conferred by: Strayer University

Area of Specialization: Accounting

Professional registration/licensure:
Yrs of employment at present institution: 3
Yrs of employment in higher education: 3
Yrs of related experience outside higher education: 20+
Non-teaching experience: 20+

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
Spring 2013	ACC 251/ Intermediate Accounting II	7
Spring 2013	ACC 235 Managerial Accounting	4
Spring 2013	FIN 231 Business Finance	5
Fall 2013	ACC 250 / Intermediate Accounting I	5
Fall 2013	FIN 232/ Personal Finance Web	4
Fall 2013	Income Tax Accounting	6
Spring 2014	ACC 251/ Intermediate Accounting II	5
Spring 2014	ACC 235 Managerial Accounting	6
Spring 2014	FIN 231 Business Finance	7

If degree is not in area of current assignment, explain: N/A

APPENDIX II
Faculty Data

*(No more than **TWO** pages per faculty member)*

Name: Shirley Murphy
Rank: Instructor

Full-time: X
Part-time:

Highest Degree Earned: MBA
Date Degree Received: 2003

Conferred by: Frostburg University

Area of Specialization: Business Administration

Professional registration/licensure:
Yrs of employment at present institution: 8
Yrs of employment in higher education: 8
Yrs of related experience outside higher education: N/A
Non-teaching experience: 20+

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught
- (b) Last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
Spring 2013	ACC 121/ Principles of Account. II	14
Spring 2013	ACC 240 Computerized Accounting	9
Spring 2013	ECN 201 Principles of Microeconomics	18
Fall 2013	ACC 120/Principles of Accounting I	39
Fall 2013	ECN 202/ Principles of Macroeconomics	21
Fall 2013	BUS 101 / Intro to Business	25
Spring 2014	ACC 121/ Principles of Accounting II	22
Spring 2014	BUS 206 Business Law	8
Spring 2014	ECN 201 Principles of Microeconomics	10

If degree is not in area of current assignment, explain: N/A

APPENDIX II
Faculty Data

(No more than TWO pages per faculty member)

Name: Craig Perry
Rank: Instructor

Full-time:
Part-time: X

Highest Degree Earned: MBA

Date Degree Received: 2008

Conferred by: University of North Carolina at Chapel Hill

Area of Specialization: Business Finance

Professional registration/licensure:
Yrs of employment at present institution: 1
Yrs of employment in higher education 1
Yrs of related experience outside higher education: 10+
Non-teaching experience:

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
Fall 2013	BUS 101 / Introduction to Business	18
Spring 2014	ECN 201/ Principles of Macroeconomics	6
Spring 2014	MGT 250/ Principles of Management	10

If degree is not in area of current assignment, explain: N/A

APPENDIX II
Faculty Data

(No more than TWO pages per faculty member)

Name: Ashley Anderson
Rank: Instructor

Full-time:
Part-time: X

Highest Degree Earned: MBA
Date Degree Received: 2009

Conferred by: West Virginia Wesleyan College

Area of Specialization: Business Management

Professional registration/licensure:
Yrs of employment at present institution: 2
Yrs of employment in higher education: 2
Yrs of related experience outside higher education: 7
Non-teaching experience:

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
2013 / Spring	MGT 250 – Principles of Management	6
2013 / Fall	CIS 108– Introduction to Computer Applications and Concepts	9
2013 /Fall	MKT 260 – Principles of Marketing	14
2014/ Spring	CIS 119 – Spreadsheet Software	18

If degree is not in area of current assignment, explain:

APPENDIX II
Faculty Data

(No more than TWO pages per faculty member)

Name: Walter Slider

Rank: Instructor

Full-time:

Part-time: X

Highest Degree Earned: MBA

Date Degree Received: 1989

Conferred by: WVU

Area of Specialization:

Professional registration/licensure: CPA

Yrs of employment at present institution: 6

Yrs of employment in higher education: 20+

Yrs of related experience outside higher education: 20+

Non-teaching experience: 20+

To determine compatibility of credentials with assignment:

- (a) List courses you taught this year and those you taught last year: (If you participated in team-taught course, indicate each of them and what percent of courses you taught.) For each course include year and semester taught, course number, course title and enrollment.

Year / Semester	Course Number and Title	Enrollment
Spring 2013	ECN 201: Principles of Microeconomics	12

If degree is not in area of current assignment, explain: N/A

Approved by Assessment: 6-4-14 e-vote

Approved by LOT: 06-16-14

Approved by Cabinet: 06-13-14

Approved by BOG:

APPENDIX III
Headcount and Statistics on Graduates

Three year trend data on graduates and majors enrolled:

Number of Majors and Graduates by Term				
Academic Term	Majors	Credit Hours	FTE	Graduates
Fall 2011	1	12	.8	0
Spring 2012	3	31	2.1	0
Fall 2012	2	28	1.9	0
Spring 2013	3	42	2.8	5
Fall 2013	2	28	1.9	1
Spring 2014	3	34	2.3	3
Total	14 (duplicated HC)	175	11.8	9

Enrollment in Technical Core (includes non-majors)

	Fall	Spring	Fall	Spring	Fall	Spring	Total	Total
	2011	2012	2012	2013	2013	2014	HC	FTE
ACC 120 (3 Cr)	32	0	25	0	39	0	96	6.4
ACC 121 (3 Cr)	0	19	0	14	0	22	55	3.7
ACC 240 (3 Cr)	0	10	0	9	0	10	29	1.9
ACC 250 (3 Cr)	0	0	9	0	5	0	14	0.9
ACC 251 (3 Cr)	0	0	0	7	0	5	12	0.8
BUS 101 (3 Cr)	14	0	41	0	34	0	89	5.9
BUS 206 (3 Cr)	0	15	0	38	0	21	74	4.9
CIS 119 (3 Cr)	18	15	11	25	13	18	100	6.7
ECN 201 (3 Cr)	21	16	19	9	28	6	99	6.6
ECN 202 (3 Cr)	7	19	6	13	13	21	79	5.3
BUS 276 (3 Cr)	4	4	2	7	5	5	27	1.8
BUS 278 (3 Cr)	0	1	2	2	3	1	9	0.6