

# 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, Certificate in Applied Science

## I. Introduction

The Accounting, Certificate in Applied Science was developed in 2009 to serve the needs of the employers in Eastern's College district, and was created by incorporating existing courses from general education and business management curriculum. This certificate provides additional opportunity for business students to improve their accounting skills and allows them to achieve greater specialization in the field of accounting. In 2011, the addition of college level math to the curriculum modified the program to enhance the computational skills of the students, and to make the certificate compliant with Series 11.

## II. Goals and Objectives

The Accounting Certificate in Applied Science addresses the labor needs of many organizations 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, and bookkeepers.

The program was developed to respond to the needs of significant number of employers by providing opportunity for 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
- Demonstrate a basic knowledge of business organization and procedures

According to Bureau of Labor Statistics:

Employment of accountants and auditors is expected to grow 16 percent from 2010 to 2020, about as fast as the average for all occupations. Demand for thorough financial documentation is expected to increase in response to recent financial crises and subsequent financial regulations.

Approved by Assessment: 6-14-12 e-vote

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May 2011 Metropolitan and Nonmetropolitan Area Occupational Employment and Wage Estimates

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	Group	Employment	Employment RSE	Employment per 1000 jobs	Location quotient	Median hourly wage	Mean hourly wage	Annual mean wage	Mean wage RSE
<u>Bookkeeping, Accounting, and Auditing Clerks</u>		590	7.7%	11.487	0.90	\$16.57	\$17.23	\$35,840	2.3%
<u>Payroll and Timekeeping Clerks</u>		60	12.8%	1.130	0.82	\$18.31	\$17.72	\$36,860	2.3%
<u>Accountants and Auditors</u>		250	9.3%	4.788	0.57	\$32.32	\$34.01	\$70,740	2.6%
<u>Billing and Posting Clerks</u>		270	5.3%	5.221	1.38	\$14.67	\$15.17	\$31,550	2.6%

### III. Assessment

The assessment of the Certificate in Accounting adheres to the guidelines established in Eastern’s assessment plan to discern student academic achievement and course effectiveness in meeting the program goals and course outcomes.

- Throughout the program we expect to see a minimum of 80% of students completing courses that are attempted. Completers should demonstrate at least an average of 70% in each course through classroom assessments.
- Drop Rate: The drop rate is not expected to exceed 30%.
- Course-level effectiveness: Course outcomes for all of the Accounting courses will be assessed. At least four outcomes from each course will be assessed in each assessment cycle. Exam questions linked to course learning outcomes will be included in the final exam.
- Persistence Rate: Students in the Accounting, C.A.S. will be tracked throughout their certificate program to determine persistence through certificate completion.

- Graduation Rate: At least 70% of students enrolling in the Accounting, C.A.S. will successfully complete the certificate within a reasonable time based on full-time or part-time implementation. This will be measured by the number obtaining the Certificate.
- Syllabus Analysis: Syllabus analysis will be conducted on an annual basis to assure consistency of outcomes with Master Course Record Forms and among sections of specific courses.
- Transcript Analysis: Transcript analysis will be conducted as triggered by deficiencies in course level assessment activities.
- Advisory Committee Review: Annual advisory committee review will provide qualitative evaluation of program effectiveness in meeting regional paraprofessional educator needs.
- Course evaluation surveys will be used as indirect assessment measures of student success and satisfaction.
- Graduate Placement Rate: Tracking of students completing the certificate will be done by a survey to determine the number of graduates obtaining employment in their field of study. The survey will include questions to collect data on location, salary, job preparedness, and reasons why graduates are not working in their field if applicable.

Courses in the program are being assessed on a cyclical basis. A minimum of four course learning outcomes are being selected from the targeted courses for evaluation. Dependent upon assessment findings, some outcomes will be 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 will be targeted for further monitoring. The results may also trigger an evaluation of course materials supporting the learning outcome, revision of course materials or further curriculum revision. The information regarding the assessment is being shared with the faculty teaching the course.

#### **IV. Curriculum**

The Accounting, Certificate in Applied Science requires students to develop effective computation and communications skills. The graduates of the certificate program will have basic skills in fundamentals of accounting principles. They will also have a solid foundation in pursuing an AAS in accounting or business management. Applicants with a high school diploma or GED are accepted into this program. All courses in the program are transferable to the AAS programs in business management and accounting.

#### **List of courses:**

The course lists with credit hours are listed in Appendix I

**Delivery modes:**

Many courses in the program are offered in the form of face-to-face, online, hybrid and web-enhanced formats. Program courses like Principles of 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, Certificate in Applied Science currently utilizes part-time adjunct faculty for all of the accounting courses. Typically, Eastern offers 3-4 courses in the fall and 4 in the spring semester. Eastern currently employs 5 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 – 30 years in industry and 1 to 25 years in educational settings. A typical adjunct will have more than 5 years of experience.

Appendix II contains additional information regarding faculty credentials

**VI. Enrollment and Graduates**

Enrollment data is provided in Appendix III.

The program has three graduates. All these graduates transferred to Eastern’s AAS in business management and completed their associate degrees.

**Graduate I:** Is working in a bank and has a job related to the field of management and accounting.

**Graduate II:** Is working as a supervisor in a poultry processing plant and is pursuing an AAS degree in Accounting.

**Graduate III:** Has been accepted to Eastern’s nursing program and plans to get her second AAS degree in nursing.

While all three graduates completed their certificate in Accounting and AAS degree in business management, only one graduate has shown interest in pursuing a bachelor’s degree.

**VII. Financial**

All required courses in the accounting certificate are being offered through AAS programs in Business Management, Administrative Support Technology, Information Technology and Accounting. As a result, the cost of running these courses is very minimal and is fully absorbed by the AAS programs in Business Technologies.

### **Projection of future resource requirements and source of funding**

There is sufficient enrollment in related AAS programs to sustain the Accounting, Certificate in Applied Science. Courses like spreadsheet software and computerized accounting (QuickBooks) require the newest version of the software. The cost to upgrade QuickBooks is around \$1000 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.

### **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 the initially conceptualization of the program, needs assessment and curriculum content. With implementation, the program courses are continually assessed and changed at the recommendation of both the faculty and the advisory committee. Students who are working in the field have also provided recommendations to strengthen the curriculum.

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

More members will be added to this advisory committee as the program expands and the college hires more faculty.

### **IX. Accreditation**

No accreditation process is available in this field of study.

## APPENDIX I Required Courses

### Accounting, Certificate in Applied Science

First Year—Fall Semester				First Year—Spring Semester			
Dept.		Course Title	Sem. Hrs.	Dept.		Course Title	Sem. Hrs.
ACC	120	Principles of Accounting I	3	ACC	121	Principles of Accounting II	3
BUS	101	Introduction to Business	3	CIS	119	Spreadsheet Software	3
CIS	108	Computer Fundamentals	3	Elective		Mathematics Elective (100 level or higher)	3
ECN	201	Principles of Macroeconomics	3	Elective		Restricted Elective	3
ENL	101	English Composition I	3	Elective		Restricted Elective	3
<b>Total Semester Hours</b>			<b>15</b>	<b>Total Semester Hours</b>			<b>15</b>

### Restricted Electives (Select 2 courses - 6 credit hours)

Dept.		Course Title	Sem. Hrs.
ACC	230	Income Tax Accounting	3
ACC	235	Managerial Accounting	3
ACC	240	Computerized Accounting	3
ACC	250	Intermediate Accounting I	3
ACC	251	Intermediate Accounting II	3
FIN	231	Business Finance	3
FIN	232	Personal Finance	3

**APPENDIX II**  
**Faculty Data**

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

Name: Seyed Mirkhani  
Rank: Instructor

Full-time:  
Part-time: X

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: 10+  
Yrs of employment in higher education: 10+  
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
2012 / Spring	CIS 108 - Computer Fundamentals	80
2012 / Spring	IT 278 – IT Internship	2
2012 / Spring	BUS 276 – Business Management Capstone (Team Taught 20%)	4
2011 / Fall	CIS 108 – Computer Fundamentals	40

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

Approved by Assessment: 6-14-12 e-vote  
Approved by LOT: 7-16-12 e-vote  
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Approved by BOG: 8-14-12

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**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: 2.5  
Yrs of employment in higher education: 2.5  
Yrs of related experience outside higher education: 15 +  
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
2011 / Spring	CIS 121 / Database Management	10
2011 / Spring	CIS 133 – Designing a Webpage	10
2011 / Fall	CIS 119 – Spreadsheet Software	8
2012 / Spring	CIS 121 – Database Management	14
2012 / Spring	CIS 133 – Designing a Webpage	9

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



**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: 1  
Yrs of employment in higher education: 1  
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 2012	ACC 121/ Principles of Acc. II Web	9
Spring 2012	ACC 230 Income Tax Accounting	3
Fall 2011	ACC 120/Principles of Accounting I Web	16
Fall 2011	FIN 232/ Personal Finance Web	9

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:  
Part-time: X

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 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 2012	ACC 121/ Principles of Account. II	10
Spring 2012	ACC 240 Computerized Account.	10
Spring 2012	ECN 201 Principles of Micro	19
Fall 2011	ACC 120/Principles of Account. I	16
Fall 2011	ECN 202/ Principles of Macro.	14
Fall 2011	BUS 101 / Intro to Business	23
Spring 2011	ACC 121/ Principles of Account. II	5
Spring 2011	ACC 240 Computerized Account.	10
Spring 2011	ECN 201 Principles of Micro	22

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: 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 2012	ECN 201/ Principles of Macro.	5
Spring 2012	ECN 202/ Principles of Micro.	7
Fall 2011	ECN 201/ Principles of Macro.	7
Fall 2011	ECN 202/ Principles of Micro.	7
Spring 2011	ECN 201/ Principles of Macro.	9
Spring 2011	ECN 202/ Principles of Micro.	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: John Holmes  
Rank: Instructor

Full-time:  
Part-time: X

Highest Degree Earned: MBA  
Date Degree Received: 2001

Conferred by: St. Edwards University Austin, TX

Area of Specialization: Business Management

Professional registration/licensure:  
Yrs of employment at present institution: 6  
Yrs of employment in higher education: 6  
Yrs of related experience outside higher education: 5  
Non-teaching experience: 5

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
2011 / Spring	BUS 203 – Communications in Bus.	9
2011 / Fall	BUS 101 – Introduction to Business	14
2012 / Spring	BUS 203 – Communications in Bus.	10
2012/ Spring	MGT 250 – Principles of MGT	11

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

## 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

Area of Specialization: Business Management

Professional registration/licensure:

Yrs of employment at present institution: 1

Yrs of employment in higher education: 1

Yrs of related experience outside higher education: 3

Non-teaching experience: N/A

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
2011 / Fall	CIS 119 - Spreadsheet Software	10
2012 / Spring	BUS 206 – Business Law	7
2012 / Spring	CIS 119 - Spreadsheet Software	15

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

Approved by Assessment: 6-14-12 e-vote

Approved by LOT: 7-16-12 e-vote

Approved by Cabinet: 8-7-12

Approved by BOG: 8-14-12

**APPENDIX III**  
**Headcount and Statistics on Graduates**

**Three year trend data on graduates and majors enrolled:**

<b>Number of Majors and Graduates by Term</b>				
<b>Academic Term</b>	<b>Majors</b>	<b>Credit Hours</b>	<b>FTE</b>	<b>Graduates</b>
Fall 2009	2	23	1.5	0
Spring 2010	2	23	1.5	0
Summer 2010	1	3	.2	0
Fall 2010	3	29	1.9	0
Spring 2011	5	41	2.7	3
Summer 2011	1	3	.2	0
Fall 2011	1	12	.8	0
Spring 2012	4	53	3.5	0
<b>Total</b>	<b>19</b> <b>(duplicated HC)</b>	<b>187</b>	<b>12</b>	<b>3</b>

**Enrollment in Technical Core**

	<b>Fall</b>	<b>Spring</b>	<b>Fall</b>	<b>Spring</b>	<b>Fall</b>	<b>Spring</b>	<b>Total</b>	<b>Total</b>
	<b>2009</b>	<b>2010</b>	<b>2010</b>	<b>2011</b>	<b>2011</b>	<b>2012</b>	<b>HC</b>	<b>FTE</b>
ACC 120 (3 Cr)	39	0	21	0	24	0	<b>84</b>	<b>5.6</b>
ACC 121 (3 Cr)	0	12	0	5	0	9	<b>26</b>	<b>1.7</b>
BUS 101 (3 Cr)	36	0	33	0	37	0	<b>106</b>	<b>7.1</b>
CIS 119 (3 Cr)	25	11	15	3	18	15	<b>87</b>	<b>5.8</b>
ECN 201 (3 Cr)	29	14	43	9	21	16	<b>132</b>	<b>8.8</b>