SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE **BOARD OF GOVERNORS MEETING OF APRIL 16, 2013**

ITEM:	Academic Program Review
RECOMMENDED RESOLUTION:	RESOLVED, That the Southern West Virginia Community and Technical College Board of Governors approve the continuance of the <u>Business Accounting, Associate in Applied</u> <u>Science</u> degree program with corrective action in accordance with the provisions of the West Virginia Council for Community and Technical College Education, Title 135 Procedural Rule, Series 10, <i>Policy Regarding Program Review</i> .

STAFF MEMBER:

Gail Hall

RATIONALE FOR THE RECOMMENDATION:

In accordance with West Virginia Code and Council Policy Series 10, Policy Regarding Program Review, the Department of Business conducted a program review of the Business Accounting, Associate in Applied Science degree program during the 2012-2013 academic year.

Based on the program review, the continuation of the program with corrective action is recommended. A greater emphasis will be placed on graduation rates and on identifying majors within the program. Although the number of declared majors per year is acceptable, the numbers of students enrolled and graduating in Business Accounting have decreased from the previous program reviews.

An undertaking to correct this situation includes the development and promotion of skill sets to provide an opportunity for those who may want to enter this occupational area; a restructuring of the curriculum with total hours required of 60; delivery system of curriculum to include more on-line courses; and marketing.

PROGRAM REVIEW Southern West Virginia Community and Technical College Board of Governors

[_]Pr	ogra	am with Special Accreditation Program	without Specialized Accreditation	
Program:		Business Accounting, Associate in Applied Science	2-1-13	
	(516) -	Degree and Title	Date	
The institu	tion i	NAL RECOMMENDATION is obligated to recommend continuance or discontinuance or its recommendation.	e for each program reviewed and provide a	
.	1.	Continuation of the program at the current level of activ	vity without corrective action;	
X	2.	Continuation of program with corrective action (specify required action - e.g., reducing the range of optional tracks or other corrective action);		
	3.	Identification of the program for further development;	. *	
i,	4.	Development of a cooperative program with another ins and/or faculty, and the like;	stitution or sharing of courses, facilities,	

 Discontinuance of the program in accordance with provisions of the West Virginia Council for Community and Technical College Education, Title 135, Procedural Rule, Series 11, Degree Designation, General Education Requirements, New Program Approval, and Discontinuance of Existing Programs.

Rationale for Recommendation:

The enrollments during this review period have been on the downside of the cycle that past history reflects; therefore, corrective action is being recommended. Activities that will positively impact enrollments include: development of Skill Sets that will help those who wish to enter this occupational area; restructuring of curriculum with total hours required of 60; marketing; and, delivery system of curriculum including an increase in the number of available web classes.

Signature of person preparing report if other than Department Chair	Date
Jail Stall	2-1-2013
Signature of Department Chair	, Date /
Dr. Hanela L. alderman	3/25/13
Signature of Dean	Date
Hannelly Panden	3-27-13
Signature of Vice President for Academic Affairs	Date
a ^a •	- 8 a
Signature of President	, Date
	8
Signature of Chair, Board of Governors	Date
10	
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Program Review Recommendation Form Adopted March 2008

PROGRAM REVIEW

Southern West Virginia Community and Technical College Programs <u>Without</u> Specialized Accreditation

Summary of Findings 2012-2013

Program Title: Business Accounting, Associate in Applied Science

Hours Required for Graduation: 60

I. Synopses of significant findings, including findings of external reviewers(s).

A. Adequacy

- The program's curriculum has adequate requirements that meet the needs of businesses and industry
- The program has established goals and objectives
- The program maintains appropriate assessment tools
- Students' opportunity for employment or motivation to continue education
- Highly competent and committed faculty who are willing to move into delivering web-based courses
- Entrance abilities for the students are within community college standards

Conclusion: Program meets minimum adequacy requirements.

B. Viability

- The program has sufficient enrollment
- Graduates are within the expectations for the program
- Previous history of the program indicates future students seeking the degree will steadily increase, particularly those enrolling as full-time

Conclusion: Program meets minimum viability requirements.

C. Necessity

- Number of students enrolled as majors is acceptable.
- The program meets business and industry demands
- Graduates find gainful employment or become motivated to pursue a higher educational level degree.
- The number of students graduating is acceptable but is expected to grow throughout the next assessment period, particularly with the new 60-hour curriculum.

Conclusion: Program meets minimum requirements for necessity.

D. Consistency with Mission

The program supports the mission and vision of the institution

• The program and core courses support the compact Conclusion: The program is consistent with the mission of the college.

II. Plans for program improvement, including timeline.

New skill sets and restricted electives have been developed to expand offerings and keep current with student/business needs. Marketing of these will begin in 2012-13. Faculty will continue developing major courses for on-line delivery, as their "load time" permits.

Additional efforts are being made in tracking and advising students to assist with completion of courses in sequence. Along with advising student efforts, students will also be tracked beyond graduation. These activities are ongoing.

III. Identification of weaknesses or deficiencies from the previous review and the status of improvements implemented or accomplished.

The identified weaknesses in previous review related to students being identified in the computer in the major they are actually pursuing. Too, being able to obtain appropriate student and employer feedback is still somewhat of a weakness in spite of survey efforts. Increased efforts toward eliminating both of these conditions to include, after one month, sending a second copy (followup) survey to nonresponders. Efforts will be ongoing.

IV. Five-year-trend data on graduates and majors enrolled.

The number of part-time Accounting enrollees, which will adversely impact the number of graduates, has decreased. (This is characteristic of the cyclical nature of the business programs. The part-time students, persistent though they are, take longer to achieve their graduation goal.) However, the number of full-time enrollees has remained fairly steady. It is expected that as Southern's enrollment increases, the program's enrollment will experience a steady proportionate increase during future review periods.

V. Summary of assessment model and how results are used for program improvement.

The assessment model contains a variety of measurements for classroom performance. The pre-test/post-test administration has produced one cohort that will be used to build upon for benchmark data. This model will be further strengthened with the addition (in 2012-13) of graduates taking the NOCTI Accounting exam during their final term of study. The outcomes of assessment data are shared and discussed regularly with faculty, with changes being made accordingly. Formal curriculum changes are presented in accordance with the established institutional policy and procedures for curriculum and instruction.

VI. Data on student placement.

Graduates who actively seek accounting jobs following their graduation have found employment within a relatively short time period. The surveys returned (seven from the Summer 2012 survey) reveal that students were either employed and/or enrolled to continue their education to the next higher level.

VII. Final Recommendation Approved by the Governing Board

See the attached resolution for Board of Governors Final Recommendation and signatures.

Program Review Southern West Virginia Community and Technical College Programs <u>Without</u> Specialized Accreditation 2012-2013

Program Title: Business Accounting, Associate in Applied Science

Date of Last Review: 2007-2008

I. Program Description:

The Business Accounting Program is designed to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Science degree. Fundamental principles (two courses) as well as taxes, payroll, and managerial emphasis are incorporated into the program. Accounting job opportunities can be found in almost every industry.

The Business Accounting Program total hours required has varied during this review period from 68 to 70 and back to 67, ending up at 60, beginning 2012-13. The program is available at all campus locations, with some of the program's required courses having been developed and delivered as web-based courses. Also, some of the courses are delivered via the Interactive Classroom, enhancing their availability at all of Southern's locations.

II. SPECIALIZED ACCREDITATION INFORMATION

This program does not have any specialized accreditation information.

III. PROGRAM STATEMENT on Adequacy, Viability, Necessity, and Consistency with College Mission.

- A. Adequacy:
 - 1. <u>Curriculum</u>:

The curriculum for the Business Accounting degree in Applied Science remains under scrutiny of the faculty/advisory committee members so that it remains current/viable. During the period of this review, the hours have fluctuated from 68 to 70 and back to 67, ending up at 60, beginning 2012-13. The curriculum currently has 18 hours identified as support courses (general education and business core), nine hours of which are available via the web. Of the remainder (major courses), eight of the courses are on the web. The curricular requirements are broken down over four semesters/trimesters (a two-year period) with hours per semester ranging from 15 to 18 credit hours. See Appendix I. 2. Faculty:

The Business Accounting faculty is in the Department of Business. Upon the retirement of a long-time accounting instructor in 2009, the department has been reduced to one full-time Accounting instructor who travels between Logan and Williamson Campuses. The faculty at the other two campuses also teach Business/ Economics/Finance/ Management/Marketing courses, in addition to Accounting. The Business Accounting program is also staffed with qualified adjunct faculty on an as-needed basis. Faculty enrollment in Accounting classes for the past five years is listed below:

	<u>Number</u>	<u>Enroll-</u>
Instructor	of courses	<u>ment</u>
Alderman, Bill	5	65
*Blackburn, Paul	1	13
Hensley, Gordon L.	60	608
*McKeever, Jennifer	1	6
McNeal, Rosa Lea	1	11
Redd, Michael	12	97
Stupi, Thaddeus	39	348
**White, Connie	40	581
*adjunct faculty; **adjunc	t since retirement	

For information on qualifications of the faculty members, see faculty data sheets in Appendix II.

- 3. Students:
 - a. Entrance Policy:

The Business Accounting Program is an open-admission program in accordance with the open-door admissions policy of Southern West Virginia Community and Technical College.

b. Exit Abilities:

Upon completion of the degree requirements, students will have acquired the necessary skills to qualify for most entry level positions in the accounting field that require a two-year degree. When the students leave the program, it is with the understanding that they have a need to continually upgrade their skills and further their knowledge and abilities through on-the-job training, seminars, workshops, continuing education, and advanced studies.

Specific exit abilities of Business Accounting graduates include:

exhibit mastery of the accounting cycle

- exhibit knowledge of oral and written communication, mathematical, and managerial skills
- demonstrate an understanding of the elements of financial statements
- demonstrate the ability to make financial analysis using financial statements and other organizational data
- exhibit ethical, responsible, and dependable behavior
- exhibit a knowledge of payroll and/or general tax preparations
- appreciate the need for lifelong learning
- exhibit a working knowledge of different application software used in the accounting field
- 4. <u>Resources</u>
 - a. Financial

The program receives an annual budget dedicated to meeting the program's needs. As will be noted from the budgets during this review period, resources have been minimal. Available funds have limited the updating of audio visuals as well as an update of the computers in the two dedicated labs. (See Appendix III)

b. Facilities

The program has a dedicated lab on both the Logan and Williamson Campuses. The labs are equipped with computers as well as a projector and screen. The program shares a comparable room at the other two campuses.

5. <u>Assessment Information</u>

The Business Accounting Program has a variety of assessment measures. In addition to the Program's pre-test/post-test instrument administration (have been administering to get cohorts that will have results to enable us to establish benchmarks), traditional course examinations and web-based assignments, students participate in Southern's assessment program. The first two years of this review cycle, WORKKEYS was the test administered to Career and Technical Program enrollees. In years three and four, MAPP was administered. Year five, the ETS Proficiency Profile was administered. (See Appendix IV.)

Faculty have reviewed and adopted the National Occupational Competency Testing Institute's (NOCTI) Accounting test which provides both national averages and criterion-referenced cut scores for use in gauging student knowledge and determining program improvement needs. The NOCTI test will be administered to 2012-2013 graduates. The program has limited returns on graduate follow-up surveys. Attempts are made each year to contact students by phone, email, and US mail. The feedback on employer satisfaction is also somewhat limited. A majority of the students who respond prefer not to include employer or salary information. Increased efforts, particularly with a second survey to initial nonresponders, will be made. Most feedback information is informal through contact with the students and the local business employer or a call from a business who has employed a prior graduate.

Survey efforts have resulted in the following information (Column 1: Year of Graduation with student responding; Column 2: Working six months after graduation; Column 3: position title; Column 4: If enrolled in College, where or in future plan to do so; Column 5: salary range):

Year Grad.	Working	Position Title	College Enrolled	Salary
2008 - 1	30 hrs.	Shipping/Receiving	MU	\$25-39,999.
2 less than 30 hrs		Fin. Aid Ass't II	WV State	<15,000
3	30 hrs.	Assistant Prof.	MU	\$25-39,999.
2009 - 1	30 hrs.	Office Manager	WV State	\$15-24,999.
2	No - seeking job		Future plans	
3	less than 30 hrs	Accounting Clerk	MU	<\$15,000
2011 - 1	30 hrs.	Accounting Intern	Future plans	\$25-39,999.
2	30 hrs.	Accounting Tech III	WV State	\$25-39,999.
3	No	None	WVU	None

The summer of 2012 survey resulted in seven respondents indicating they were employed full time in positions such: as Associate Accountant, Arnett & Foster, PLLC; Trust Accountant, HealthSmart Benefit Solutions; Payroll Clerk, Hobet Mining; Accountant, IRS/Beckley Finance Center; Deposit Operations Specialist, Premier Bank; Accounting Tech 2, State of West Virginia; and Banking Center Manager, WesBanco Bank. The salary ranges were \$25,000 to \$60,000. All seven also responded they were currently continuing with their education or plans to do so were in their future. 6. <u>Previous Program Review</u>

The last program review was conducted in 2007-2008. The program was continued at the current level of activity.

7. Advisory Committee:

The Business Accounting Program shares in an active advisory committee for all of the Department of Business programs. The committee consists of professionals from all facets of the business world: banking industry, CPA firms, realtors, mining, hospitals, insurance, advertising, redevelopment authorities, attorneys, and trucking firms. The number of members attending the meetings has varied; 10 members took part in the last annual meeting in April 2012.

8. <u>Strengths and Weaknesses</u>:

STRENGTHS:

Availability of the program Students' opportunity for employment and/or motivation to continue education Highly competent and committed faculty Web-based courses

WEAKNESSES:

Need for students to properly identify major Graduation rate Lack of marketing Need for one additional full-time Accounting faculty member

B. <u>Viability</u>:

1.	Number of majors in	the last five year	rs, by en <u>rollmer</u>	<u>nt status</u> :
	Term	Enrollment	Full-Time	Part-Time
	Spring 2012	38	29	9
	Fall 2011	44	39	5
	Spring 2011	55	36	19
	Fall 2010	50	33	12
	Spring 2010	45	39	11
	Fall 2009	47	*	*
	Spring 2009	50	32	18
	Fall 2008	61	45	16
	Spring 2008	58	38	20

60

25

35

*not available by status

Fall 2007

Enrollment Trends for Previous Five Years:

The enrollment in all Business programs is generally cyclical, paralleling that of the College's enrollment. An analysis of the Business Accounting specific courses reveals a cyclical enrollment which results in varying graduation rates. Since the loss of one fulltime faculty member to retirement, the offerings of the Major specific courses has been somewhat limited. The days and times the courses have traditionally been offered had to be changed since the one full-time faculty member was traveling between locations. Part-time enrollees have been affected by this altered schedule.

<u>Number of Graduates for previous five years</u> In the period of Fall 2007 to Spring 2012 data are available showing 69 graduates.

<u>Year</u>	<u>Graduates</u>
2007 - 2008	15
2008 - 2009	15
2009 - 2010	14
2010 - 2011	16
2011 - 2012	9

Graduates of the AAS degree Accounting program usually find entry-level positions as a bookkeeping, accounts payable, or payroll clerk. The State's median annual salary for these positions is approximately \$28,300. As noted earlier in the most recent survey returns, those students - except the Payroll Clerk - hold higher-level positions and make a higher salary than entry level. Also, two of this survey's respondents are currently enrolled in a higher degree while the remainder indicated additional college is in their future.

Enrollment Projections

Enrollment trends, as indicated by enrollments in AC 211 and 212, are in the fluctuating phase of the cycle. It is projected that as we begin the upward turn, enrollments will increase. As the Department of Labor has revealed, the occupational growth rate nationally for the Accounting jobs is normal (14 percent) but with a bright outlook for employment. In this same report, the West Virginia growth rate is three percent. Too, a Science elective requirement that was in the program during 2009-10 and 2010-11 has been removed from the curriculum which will enhance the program's desirability.

2. Program Course Enrollment

This program offers a variety of specialized courses. Courses are open to all students (limited by having stated prerequisite);

however, the majority are taken by majors only or are enrolled in another business program. For student enrollment in Accounting courses, see Appendix V.

3. <u>Service Courses</u>

This program has several courses that are required in other Departmental programs - Business Administration, Mine Management, and Office Administration. Also served are those students who are enrolled in University Transfer with the intent of pursuing a BBA degree.

4. <u>Off-Campus/Distance Delivery Courses</u>

This program has four courses that are currently offered by distance delivery: Managerial Accounting (AC 249), Computerized Accounting (AC 250), Governmental Accounting (AC 255), and Payroll Accounting (AC 265). Another course, Accounting Practicum (AC 113), was previously part of the curriculum but was discontinued in 2010.

- Articulation Agreements (2+2, etc.) Southern has 2 + 2 agreements in Business Accounting with West Virginia Institute of Technology, West Virginia State University, and Franklin University. Many courses in each of these agreements are available via web. For articulation agreement with Franklin University, see Appendix V.
- C. <u>Necessity</u>

There is an identified need for accounting employees within our service area as well as statewide, as evidenced by the employment rate indicated on returned graduate surveys. Students desiring an accounting occupation have the opportunity to complete a two-year degree at Southern and enter the world of work to get experience and/or continue pursuing higher education.

D. <u>Consistency with Our Mission</u>

The program directly meets the institution's compact and mission in a variety of areas. The recently revised major courses and support courses for the program are consistent with student needs and state requirements For program courses and descriptions, see Appendix VI.

IV. Recommendations:

Based upon this program review, the continuation of the Business Accounting AAS degree program at the current level of activity with corrective action is recommended. Activities that will impact positively the program include: developed Skill Sets will help those who wish to enter this occupational area; restructured curriculum with total hours required of 60; marketing; and, an increase in number of Major classes available in web format.

Appendix I

Curriculum 2007-2012

Business Accounting

Associate in Applied Science 60 Credit Hours

Purpose

The Business Accounting Program is designed to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Applied Science degree. Fundamental principles (two courses) as well as taxes, payroll, and managerial emphasis are incorporated into the program. Accounting job opportunities can be found in almost every industry.

The full Business Accounting Program is available at all campus locations.

Dept/No.	Title	Credit Hours
Support Courses		
8U 115	Business Mathematical Applications	3
or	or .	
MT 123	Intermediate Algebra	
EC 241	Principles of Economics I	3
EC 242	Principles of Economics II	3
EN 101	English Composition I	3
PY 201	General Psychology	3
or	or	
SO 200	Introduction to Sociology	
or	or	
SO 215	Human Relations	
SP 103	Speech Fundamentals	3
Major Courses		
AC 111	Principles of Accounting I	3
AC 112	Principles of Accounting II	3
AC 211	Intermediate Accounting I	3
AC 212	Intermediate Accounting II	3
AC 248	Income Tax Accounting	3
AC 249	Managerial Accounting	3
AC 250	Computerized Accounting	3
AC 265	Payroli Accounting	3
BU 100	Introduction to Business	3
BU 120	Business Software Applications	3
BU 205	Communications in Business	3
BU 207	Business Law	3
BU 230	Business Statistics	3
	¹ Restricted Elective	3

¹Restricted Elective – choose 3 hours from:

Accounting, Business, Economics, Finance, Management, Marketing, or Office Administration.

A trimester-by-trimester program course sequence is available at http://www.southernwv.edu/programs/business-accounting

Department Chair: 304.236.7619 Administrative Secretary: 304.236.7609

Business Accounting

Associate in Applied Science Minimum 67 Credit Hours

Purpose

The Business Accounting Program is designed to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Applied Science degree. Fundamental principles (two courses) as well as taxes, payroll, and managerial emphasis are incorporated into the program. Accounting job opportunities can be found in almost every industry.

The full Business Accounting Program is available at all campus locations.

Dept/No.	Title	Credit Hours
Support Courses		
AC 111	Principles of Accounting I	3
BU 100	Introduction to Business	3
BU 115	Business Mathematical Applications	3
OR	OR	
MT 123	Intermediate Algebra	
BU 120	Business Software Applications	3
BU 205	Communications in Business	3
EC 241	Principles of Economics I	3
EC 242	Principles of Economics II	3
EN 101	English Composition I	3
OR 110	Introduction to College	1
PY 201	General Psychology	3
OR	OR	
SO 200	Introduction to Sociology	
OR	OR	
SO 215	Human Relations	
SP 103	Speech Fundamentals	3
Major Courses		
AC 112	Principles of Accounting II	3
AC 211	Intermediate Accounting I	3
AC 212	Intermediate Accounting II	3
AC 248	Income Tax Accounting	3
AC 249	Managerial Accounting	3
AC 250	Computerized Accounting	3
AC 265	Payroll Accounting	3
BU 207	Business Law	3
BU 230	Business Statistics	3
	*Restricted Elective	9

*Choose any AC, BU, EC, FN, MG, MK, or OA course.

Department Chair: 304.236.7619 Administrative Secretary: 304.236.7609

A trimester-by-trimester program course sequence is available at http://www.soulhernwv.edu/programs/business-accounling

Business Accounting

Associate in Applied Science Minimum 70 Semester Hours

Purpose

The Business Accounting Program is design to provide a sound background in accounting skills for students who choose to enter the work force upon the completion of an Associate in Applied Science degree. Fundamental principles (two courses) as well as taxes, payroll, governmental, and managerial emphasis are incorporated into the program. Additionally, the program includes an internship which provides the student with an opportunity to gain hands-on experience and valuable connections with potential employers. Accounting job opportunities can be found in almost every industry.

The full Business Accounting Program is available at all campus locations.

Dept/No.	Title	Credit Hours
Support Courses	lute dusting to Dusing an	0
BU 100	Introduction to Business	3 3
BU 115	Business Calculations	3
OR		
MT 123	Intermediate Algebra	
BU 205	Communications in Business	3
BU 207	Business Law	3
BU 230	Business Statistics	3
	* Accounting Elective	
Choose 4 hours from:	Laboralory Science	4
BS, CH, PH, or SC		
CS 116	Word Processing Concepts	2
CS 118	Spread Sheet Concepts	2
EN 101	English Composition I	3
EC 241	Principles of Economics I	3
EC 242	Principles of Economics II	3
OR 110	introduction to College	1
SO 200	Introduction to Sociology	3
OR		
SO 215	Human Relations	
SP 103	Speech Fundamentals	3
Major Courses		
AC 111	Principles of Accounting I	3
AC 112	Principles of Accounting II	3
AC 113	Practicum for Accounting	3
AC 211	Intermediate Accounting I	3
AC 212	Intermediate Accounting II	3
AC 248	Income Tax Accounting	3
AC 249	Managerial Accounting	3
AC 250	Computerized Accounting	3
AC 260	Internship in Accounting	4
* AC 255 or AC 265	-	

* AC 255 or AC 265

Department Chair: 304.236.7619 Administrative Secretary: 304.236.7609

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a tradition of learning

Accounting

Associate in Applied Science

Minimum 70 Semester Hours

Purpose: The Accounting Program is designed to prepare the student to perform basic accounting functions required in the business environment. The knowledge and skills attained through this program will make the individual a more valuable employee.

Support Courses

Dept	. Course	No. Title	Credit Hours
BU	100	Introduction to Business	3
BU	115	Business Calculations or MT 123	3
BU	205	Communications in Business	3
BU	207	Business Law	3
BU	230	Business Statistics	3
		*Business Related Elective	- 3
		**Any BS, CH, PH, or SC class	4
CS	116	Word Processing Concepts	2
CS	118	Spread Sheet Concepts	2
EN	101	English Composition I	3
EC	241	Principles of Economics I	3
EC	242	Principles of Economics II	3
OR	[]0	Introduction to College	I
so	200	Introduction to Sociology or SO 215	3
SP	103	Speech Fundamentals	3
Maio	or Cour	ses	
AC	111	Principles of Accounting I	3
AC	112	Principles of Accounting II	3
AC	113	Practicum for Accounting	3
AC	211	Intermediate Accounting I	3
AC	212	Intermediate Accounting II	3
AC	248	Income Tax Accounting	3
AC	249	Managerial Accounting	3
AC	250	Computerized Accounting	3
AC	260	Internship in Accounting	4

*Note: Choose from AC 255 Governmental Accounting, or AC 265 Payroll Accounting

Department Chair: Dr. Gail Hall 304.236.7619

Administrative Secretary: Rhonda Collins 304.236.7609

BUSINESS ACCOUNTING Associate in Applied Science 70 Scmester Hours

Purpose: The Business Accounting Program is designed to prepare the student to perform basic accounting functions required in the business environment. The knowledge and skills attained through this program will make the individual a more valuable employee.

Recommended Program Sequence

FIRST	YEAR-FIRST	SEMESTER		
Dept.	Course No.	Title	Credit Hours	Total Hours
AC	111	Principles of Accounting I	3	
BU	100	Introduction to Business	3	
BU	115	Business Calculations	3	
CS	116	Word Processing Concepts	2	
CS	118	Spread Sheet Concepts	2	
EN	101	English Composition I	3	
OR	110	Introduction to College	1	
				17
FIRST	YEAR-SECON	ID SEMESTER	•	
Dept.	Course No.	Title	Credit Hours	Total Hours
AC	112	Principles of Accounting II	3	
		Any BS, CH, PH, or SC class	4	
AC	113	Practicum for Accounting	3	
BU	205	Communications in Business	3	
SO	200	Introduction to Sociology	3	
SP	103	Speech Fundamentals	3	
				19
	ND YEAR-FIRS			
Dept.	Course No.	Title	Credit Hours	Total Hours
AC	211	Intermediate Accounting I	3	
AC	248	Income Tax Accounting	3	
AC	249	Managerial Accounting	3	
		Business Restricted Elective*	3	
BU	230	Business Statistics	3	
EC	241	Principles of Economics I	3	
				18
		OND SEMESTER		
Dept.	Course No.	Title	Credit Hours	Total Hours
AC	212	Intermediate Accounting II	3	
AC	250	Computerized Accounting	3	
AC	260	Internship in Accounting	4	
BU	207	Business Law	3	
EC	242	Principles of Economics II	3	10
		Total Hours		<u>16</u> 70
		Lotal Hours		/0

*Note: Any AC, BU, EC, FN, MG, MK, or OA course may be used to fulfill the restricted elective requirement.

BU	230	Business Statistics	3	
EC	241	Principles of Economics I		
		OR		
EC	242	Principles of Economics II	3	
				. 18
SECO	ND YEAR-SECON	D SEMESTER		
Dept,	Course No.	Title	Credit Hours	Total Hours
AC	212	Intermediate Accounting II	3	
· •		Intermediate Accounting II Managerial Accounting	3 3	
AC	212	•		
AC AC	212 249	Managerial Accounting	3	
AC AC AC	212 249 250	Managerial Accounting Computerized Accounting	3	
AC AC AC AC	212 249 250 290	Managerial Accounting Computerized Accounting Internship in Accounting	3 3 3	

Total Hours

<u>18</u>

68

Southern West Virginia Community and Technical College

BUSINESS ACCOUNTING Associate in Applied Science 68 Semester Hours

Purpose: The Business Accounting Program is designed to prepare the student to perform basic accounting functions required in the business environment. The knowledge and skills attained through this program will make the individual a more valuable employee.

Upon program completion all students will:

- demonstrate mastery of the accounting cycle
- demonstrate a working knowledge of different application software used in the accounting field
- demonstrate an understanding of the elements of the financial statements
- demonstrate the ability to make financial analysis using financial statements and other organizational data
- · demonstrate knowledge of oral and written communication, mathematical, and managerial skills
- demonstrate a knowledge of general tax preparation
- · demonstrate a knowledge of payroll preparation

Recommended Program Sequence

FIRST YEAR-FIRST SEMESTER

Dept.	Course No.	Title	Credit Hours	Total Hours
AC	111	Principles of Accounting I	3	
BU	100	Introduction to Business	3	
BU	115	Business Calculations		
		OR		
MT	123	Intermediate Algebra	3	
CS	116	Word Processing Concepts	2	
CS	118	Spread Sheet Concepts	2	
EN	101	English Composition I	3	
OR	110	Introduction to College	1	
				17
FIRST	YEAR-SECOND S	EMESTER		
Dept.	Course No.	Title	Credit Hours	Total Hours
AC	112	Principles of Accounting II	3	
EN	102	English Composition II	3	
so	200	Introduction to Sociology		
		OR		
so	215	Human Relations	3	
SP	103	Speech Fundamentals	3	
EC	241	Principles of Economics I		
		OR		
EC	242	Principles of Economics II	3	
				15
SECON	D YEAR-FIRST S	EMESTER		
Dept.	Course No.	Title	Credit Hours	Total Hours
4C	113	Practicum for Accounting	3	
4C	211	Intermediate Accounting I	3	
4C	248	Income Tax Accounting	3	
3U	205	Communications in Business	3	

Southern West Virginia Community and Technical College

Appendix II

Faculty Data Sheets

(No more than TWO pages per faculty member

Name: Rosa Lea McNeal

Highest degree earned Masters Conferred by Marshall University

Date degree received 1991 Area of specialization Business Education

Professional registration/licensure Real Estate Broker and Accredited Financial Counselor

Years of employment at present institution 24

Years of employment in higher education 24

Years of related experience outside higher education Employed in other businesses since 1972.

Business owner for 26 years- Century 21 Hometown Real Estate, Inc.; employed as public

accountant approximately 8 years.

Non-teaching experience See above

To determine compatibility of credentials with assignment:

a. <u>List courses you taught this year those you taught last year</u>: (If you participated in teamtaught 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.

b.	Year/Semester	Course Number and	Title	Enrollment
	Spring 2011	AC 265	Payroll Accounting	11
		BU 100 WEB	Introduction to Business	27
		BU 205	Communications in Business	24
		BU 205 WEB	Communications in Business	24
		MG 260 WEB	Principles of Management	24
	Fall 2011	BU 100	Introduction to Business	20
		BU 100 WEB	Introduction to Business	25
		BU 205	Communications in Business	13
		BU 205 WEB	Communications in Business	25
		MG 260 WEB	Principles of Management	26
	Spring 2012	BU 100 WEB	Introduction to Business	26
		BU 205 WEB	Communications in Business	- 28
		FN 232 WEB	Personal Finance	22
		MG 260 WEB	Principles of Management	25
	Fall 2012	BU 100	Introduction to Business	13
		BU 100 WEB	Introduction to Business	20
		BU 205	Communications in Business	12
		BU 205 WEB	Communications in Business	25
		MG 260	Principles of Management	25

c. If degree is not in area of current assignment, explain.

- d. <u>Identify your professional development activities during the past five years.</u> Various activities sponsored here at Southern. Completed 7 hrs of continuing professional education in the field of real estate for the past 20+ years. Studied personal finance and counseling to pass the national exam to become an Accredited Financial Counselor in 2010. Have completed 15 hrs per year of CPE for this license. Completed Quality Matters training for online instruction at Fairmont State University. Completing Blackboard 9.1 this semester for online instructors.
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.
- f. <u>Indicate any other activities which have contributed to effective teaching.</u> Own and manage business with 7 agents and 1 employee. Handle all accounting functions tax returns, financial statements, etc.; marketing and other activities.
- g. List professional books/papers published during the last five years.
- h. List externally funded research (grants and contracts) during last five years.

(No more than TWO pages per faculty member

Name: Gordon Hensley

Check one: Second Secon

Highest degree earned Masters Conferred by Morehead State University

Date degree received May, 2000 Area of specialization Business Administration

Professional registration/licensure

Years of employment at present institution 10

Years of employment in higher education <u>10</u>

Years of related experience outside higher education 2

Non-teaching experience Accountant, Massey Energy Co.

To determine compatibility of credentials with assignment:

a. <u>List courses you taught this year those you taught last year</u>: (If you participated in teamtaught 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.

b.	Year/Semester	Course Number and Title	Enrollment
	2011 / Fall	AC 111 Principles of Accounting I: Williamson Campus	21
	2011 / Fall	AC 111 Principles of Accounting I: Logan Campus	21
	2011 / Fall	AC 211 Intermediate Accounting I: ICR	8
	2011 / Fall	AC 248 Income Tax Accounting: ICR	7
	2011 / Fall	BU 115 Business Mathematical Applications: Logan Camp	pup 12
	2011 / Fall	BU 207 Business Law: Web	30
	2012 / Spring	AC 112 Principles of Accounting II: Williamson Campus	13
	2012 / Spring	AC 112 Principles of Accounting II: Logan Campus	11
	2012 / Spring	AC 212 Intermediate Accounting II: ICR	+7
	2012 / Spring	AC 265 Payroll Accounting: ICR	27
	2012 / Spring	BU 207 Business Law: Web	28
	2012 / Fall	AC 111 Principles of Accounting I: Williamson Campus	29
	2012 / Fail	AC 111 Principles of Accounting I: Logan Campus	19
	2012 / Fall	AC 211 Intermediate Accounting I: ICR	16
	2012 / Fall	AC 248 Income Tax Accounting: ICR	19
	2012 / Fall	AC 265 Payroll Accounting: Web	28
	2012 / Fall	BU 207 Business Law: Web	34
	2013 / Spring	AC 112 Principles of Accounting II: Williamson Campus	16
	2013 / Spring	AC 112 Principles of Accounting II: Logan Campus	16
	2013 / Spring	AC 212 Intermediate Accounting II: ICR	12
	2013 / Spring	AC 265 Payroll Accounting: Web	29
	2013 / Spring	BU 207 Business Law: Logan Campus	16

- c. If degree is not in area of current assignment, explain.
- d. Identify your professional development activities during the past five years.
- List awards/honors (including invitations to speak in your area of expertise) or special recognitions in last five years.
 2008 Savas Kostas Award
- f. Indicate any other activities which have contributed to effective teaching.
- g. List professional books/papers published during the last five years.
- h. List externally funded research (grants and contracts) during last five years.

□Part-time

(No more than TWO pages per faculty member

Name: Michael L. Redd

Check one: ØFull-time

□<u>Adjunct</u>□<u>Graduate Assistant</u>

Highest degree earned MBA Conferred by Marshall University

Date degree received <u>December 1981</u> Area of specialization <u>Marketing</u>

Professional registration/licensure N/A

Years of employment at present institution 26

Years of employment in higher education $\underline{26}$

Years of related experience outside higher education <u>N/A</u>

Non-teaching experience 2 Yrs.

To determine compatibility of credentials with assignment:

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

b.	Year/Semester	Course Number and Title	Enrollment
	2011/Spring	BU 205 Communications in Business	7
		EC 241 Principles of Economics I	24
		EC 242 Principles of Economics II	4
		FN 231 Principles of Finance	1
		MK 270 Principles of Marketing ICR	8
		MK 274 Services Marketing WEB	14
	2011/Fall	AC 111 Principles of Accounting I	6
		EC 241 Principles of Economics I	22
		EC 242 Principles of Economics II	24
		MG 260 Principles of Management	13
		MK 270 Principles of Marketing WEB	24
	2012/Spring	AC 112 Principles of Accounting II	5
		EC 241 Principles of Economics I	26
		EC 242 Principles of Economics II	11
		MG 261 Human Resources Management	7
		MK 271 Advertising & Sales Promotion	7
	2012/Fall	AC 111 Principles of Accounting I	12
		BU 100 Introduction to Business	10
		EC 241 Principles of Economics ICR	24
		MG 260 Principles of Management ICR	10
		MK 270 Principles of Marketing WEB	21

- d. Identify your professional development activities during the past five years.
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.

October 2012 Faculty of the Month

- f. Indicate any other activities which have contributed to effective teaching.
- g. List professional books/papers published during the last five years.
- h. List externally funded research (grants and contracts) during last five years.

(No more than TWO pages per faculty member

Name: Thad Stupi

Check one:
Section Check

Highest degree earned MBA Conferred by Arizona State University

Date degree received <u>August 1976</u> Area of specialization <u>Business Administration</u>

Professional registration/licensure

Years of employment at present institution 17 Years

Years of employment in higher education 29th Year

Years of related experience outside higher education 8 Years

Non-teaching experience Accountant and Financial Sales Representative

To determine compatibility of credentials with assignment:

a. <u>List courses you taught this year those you taught last year: (If you participated in teamtaught 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.</u>

b.	Year/Semester	Course Numb	per and Title	<u>Enrollment</u>
	Spring 2011	AC 111	Principles of Accounting I	6
		AC 112	Principles of Accounting II	18
		AC 250	Computerized Accounting	2
		BU 100	Introduction to Business	8
		BU 115	Business Mathematical App.	10
		EC 242	Principles of Economics II	17
		FN 231	Principles of Finance	11
		FN 232	Personal Finance	11
		MG 261	Human Resource Mgn.	9
	Fall 2011	AC 111	Principles of Accounting I	14
		AC 112	Principles of Accounting II	4
		AC 211	Intermediate Accounting II	6
		AC 248	Income Tax Accounting	16
		BU 100	Introduction to Business	10
		EC 241	Principles of Economics I	15
		MK 270	Principles of Marketing	7
	Spring 2012	AC 112	Principles of Accounting II	10
		AC 211	Intermediate Accounting I	1
		AC 212	Intermediate Accounting II	6
		AC 250	Computerized Accounting	6
		BU 115	Business Mathematical App	4
		EC 242	Principles of Economics II	16
		FN 231	Principles of Finance	9
		FN 232	Personal Finance	11
		MG 260	Principles of Management	13
	F 11 0040	10 111		

Principles of Accounting I 14

Intermediate Accounting I	5
Income Tax Accounting	6
Payroll Accounting	9
Introduction to Business	7
Business Mathematical App.	7
Principles of Economics I	20
Personal Finance	10
	Income Tax Accounting Payroll Accounting Introduction to Business Business Mathematical App. Principles of Economics I

- c. <u>If degree is not in area of current assignment, explain.</u> N/A
- d. <u>Identify your professional development activities during the past five years.</u> Western CPE Individual Tax Update (Yearly) 2004 – Present Financial Planning
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.
- f. Indicate any other activities which have contributed to effective teaching. Have done Financial Planning and income taxes for clients.
- g. <u>List professional books/papers published during the last five years.</u> Helped review and edit (paid consultant) for McGraw Hill 2013 Taxation of Individuals – Spilker, etal.
- h. List externally funded research (grants and contracts) during last five years.

(No more than TWO pages per faculty member

Name: Paul Blackburn

□<u>Part-time</u>

⊠Adjunct □Graduate Assistant

Highest degree earned Co

Conferred by

Area of specialization

Date degree received

Professional registration/licensure

Years of employment at present institution

Years of employment in higher education

Years of related experience outside higher education

Non-teaching experience

To determine compatibility of credentials with assignment:

- a. <u>List courses you taught this year those you taught last year</u>: (If you participated in teamtaught 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.
- b.Year/SemesterCourse Number and TitleEnrollment201101AC 111 Principles of Accounting I13

c. If degree is not in area of current assignment, explain.

- d. Identify your professional development activities during the past five years.
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.
- f. Indicate any other activities which have contributed to effective teaching.
- g. List professional books/papers published during the last five years.
- h. List externally funded research (grants and contracts) during last five years.

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

Name: Jennifer McKeever

 □<u>Part-time</u>

Adjunct Graduate Assistant

Highest degree earned ____ Conferred by

Date degree received <u>Click here to enter text</u>. Area of specialization

Professional registration/licensure

Years of employment at present institution

Years of employment in higher education

Years of related experience outside higher education

Non-teaching experience

To determine compatibility of credentials with assignment:

- a. <u>List courses you taught this year those you taught last year</u>: (If you participated in teamtaught 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.
- b.Year/SemesterCourse Number and TitleEnrollment201101AC 248 –Income Tax Accounting6

c. If degree is not in area of current assignment, explain.

- d. Identify your professional development activities during the past five years.
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.
- f. Indicate any other activities which have contributed to effective teaching.
- g. List professional books/papers published during the last five years.
- h. List externally funded research (grants and contracts) during last five years.

(No more than TWO pages per faculty member

Name: Connie White

□<u>Part-time</u>

Area of specialization

Conferred by

⊠Adjunct_

_____Graduate Assistant

Date degree received

Highest degree earned

Professional registration/licensure

Years of employment at present institution

Years of employment in higher education

Years of related experience outside higher education

Non-teaching experience

To determine compatibility of credentials with assignment:

a. <u>List courses you taught this year those you taught last year</u>: (If you participated in teamtaught 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.

b.	Year/Semester	Course Number and Title	Enrollment
	Spring 2011	AC 113 – Accounting Practicum	10
		AC 249 – Managerial Accounting	8
		AC 250 – Computerized Accounting	20
	Fall 2011	AC 249 Managerial Accounting	13
		AC 250 – Computerized Accounting	15
	Spring 2012	AC 249 – Managerial Accounting	10
		AC 250 – Computerized Accounting	13
	Fall 2012	AC 249 – Managerial Accounting	9
		AC 250 – Computerized Accounting	10

- c. If degree is not in area of current assignment, explain.
- d. Identify your professional development activities during the past five years.
- e. <u>List awards/honors (including invitations to speak in your area of expertise) or special</u> recognitions in last five years.

f. Indicate any other activities which have contributed to effective teaching.

g. List professional books/papers published during the last five years.

h. List externally funded research (grants and contracts) during last five years.

Appendix III

Accounting Budgets

Southern WV Community & Technical College Budget FY 2008-2009

Name; Business

Name; Busin	855			Fund: Org:	468000 310200
Banner		Approved	7/1/2008	10/1/2008	2/1/2009
5		Budget	40%	40%	20%
Account					
Code	Description PERSONAL SERVICES & BENEFITS	2008-2009	Allocation	Allocation	Allocation
501000	Personal Services		- <u>+</u>		
504000	Increment				
505000 506000	Adjunct	10,750			
507000	Over Time/Temporary	10,7 %		4.50	2,150
508000	Part-Time				
509000	Summer School	1,645		3 650	3 329
511000 512000	Social Security Matching	1,040	<u> </u>	0.00	
513000	Other Health Insurance				
514000	Worker's Compensation	<u> </u>	<u> </u>	<u> </u>	
515000 516000	Unemployment Compensation Pension & Retirement	1,290	516	5 516	258
010000	TOTAL SALARIES & BENEFITS	\$24,435			
		-		·	
520000	OPERATING EXPENSES	\$750	\$300	\$300	\$150
521000	Printing and Binding	750			
522000	Rental Expense				
\$23000 524000	Utilities	 -	<u> </u>		
525000	Contradual & Professional	<u> </u>	<u> </u>		
526000	Travel	1,500	600	600	300
527000 529000	Computer Services		· · · · · · · · · · · · · · · · · · ·	<u>+</u> -	
530000	Rentals-Machines & Miscellaneous	t	<u>t_</u>	1	1
531000	Association Dues & Professional Memberships				
532000 534000	Fire. Auto, Bond. & Other Insurance Clothing, Household, & Recreational Supplies	<u> </u>			
535000	Advertising & Promotional		<u> </u>		
536000	Vehicle Operating Expense	750			
537000	Research, Educational, & Medical Supplies	480	192	192	
538000 540000	Routine Maintenance Contracts/Warranties	<u> </u>			1
541000	Cellular Charges				
542000	Hospitality	600	240	240	120
543000 551000	Education Training (Stipends)		<u> </u>		
552000	Training & Development				
553000	Postal & Freight	600	<u> </u>		
556000	Computer Supplies & Equipment < \$5,000 Attorney Legal Service Payments	2,067	827	827	473
557000	Attorney Reimbursable Expenses				
558000	Miscellaneous Equipment Purchases < \$5,000		<u> </u>	<u>↓</u>	ļ]
<u>559000</u> 561000	Student Activities Office & Communication Equipment Repairs		<u> </u>		
562000	Research, Educational, & Medical Equipment Repairs				<u> </u>
563000	Building & Household Equipment Repairs			 	<u> </u>
<u>564000</u> 565000	Routine Mainténance of Buildings	· · · · · · · · · · · · · · · · · · ·	<u> </u>	<u> </u>	
566000	Routine Maintenance of Grounds				
568000	Other Repairs & Alterations	AT 407	62.000	(2.000	h 400
	TOTAL OPERATING EXPENSES	\$7,497	\$2,999	\$2,989	\$1,499
	ASSETS			<u> </u>	<u> </u>
570000	Office & Communication Equipment > \$5,000	<u></u>	<u>-</u>	<u> </u>	<u> </u>
571000 572000	Medical Equipment > \$5,000 Research & Educational Equipment > \$5,000		<u>├──</u> ───	<u> </u>	<u> </u>
573000	Household Equipment & Furnishings > \$5,000	<u> </u>			
574000	Building Equipment > \$5,000				ļ
575000 577000	Vehicles Books & Periodicals		<u> </u>		<u> </u>
578000	Other Capilal Equipment > \$5.000		L	i	i
592000	Building Construction				
512000 512100	Contractor Payments for Capital Asset Projects Purchase of Materials & Supplies	<u> </u>			<u> </u>
512200	Consultant Payments for Capital Assets Projects			[
514300	Building Improvements				7
514800 514900	Land Improvements Land Purchases	· - ,			├ ──── ┤
	Building Purchases				
515700	Leasehold Improvements				
517000 517100	Computer Equipment > \$5,000				<u>├</u>
00	TOTAL ASSETS	\$0	\$0	\$0	\$0
E03000	OTHER EXPENSES				
	Scholarships, Awards Bank Costs				·
	Indirect Costs				
	TOTAL OTHER EXPENSES	\$0	\$0	<u>\$0</u>	\$0
ł	TOTAL EXPENSES	\$31,932	\$12,773	\$12,773	\$6,386
			· · · · · · · · · · · · · · · · · · ·		

Southern WV Community & Technical Collega Budget FY 2007-2003

	······································				
Banher		Approved	7/11/2057	107372007	211/2008
Account.		Budget	47,4	40%	204
Gode	••••••••••••••••••••••••••••••••••••	2007-2608	Allocation	Allocation	Allocation
	PERSONAL SERVICES & SENERITS				
501000 504000					
505000	(Apjunct		· ·		
506660	Faculty Overload	1	<u> </u>		
<u>507000</u> 508090	Ever Timeffemeorary				
509000	Symmel School	<u> </u>			
51:000	Secal Security Matching				
512083	Fubic Employees Insulance				
513000 514000	Other Health Insurance Worker's Compensation				
515060	Unemployment Compensation				
516000	Pension & Retirement	1 50		6D.]	
	TOTAL SALARIES & BENEFITS		\$0 }	50 1	
	OPERATING EXPENSES	<u> </u>	5		
520003	Cifice Expenses	<u> </u>	5400 1	5420 3	52
521000 522000	Printing and Burding		1		
	Utilities	1			
524660	Terecommunications				
525000	Contractual & Professional	2,560	1 924	1,624	5
	Computer Services	2.0001			
573000	Vehicle Rental				
	Rentals-Machines & Miscelaireous				
13:000 532000	Association Dues & Professional Memoershos	·· · · · · · · · · · · · · · · · · · ·			
	Cloining, Housenold, & Recreational Supplies				
	Asvenisine & Promotional	1	<u>i</u>		
538050 537300	Vanicle Costatino Excense Research, Educationer & Medical Scoolles	480	192	192	
538000	Pouline Meintenance Contracts/Warranties	;	1	1	
\$40002	Herchencise for Resaie		i		
<u>641030</u> 542879	Cellutat Charges	- 500	245	240	12
543623	Equitation Training (Streends)				
581000	Miscalianeous			1	
<u>552651</u> 552000	Training & Development	320	240	240 1	1:
	Computer Sypplies & Epstement < \$5 300	2.257	302	_\$05	4!
	Anothey Lagai Service Payments				
	NAtornev Reimburgable Expenses Miscertaneous Equipment Purcheses < 55.000				
	-Student Activities				
521000	-Chice & Communication Edulament Receirs	1		:	
	Research, Educational, & Madical Equipment Repairs "Sciloing & Household Equipment Pecaris				
	.Rousse Montenance of Bulldings	1			
585000	Venice Repairs			1	
505360	Routee Maintenance of Grounds	<u> </u>		• i	
000246	Cite: Appaus & Alterations TOTAL OPERATING EXPENSES	\$7.497 -	52,959	\$2,389 [\$1,49
		1		1	
	ASSETS	<u> </u>			
57553X 574532	<u>Cfice & Communication Equipment > \$5,000</u> Medical Equipment > \$5,000	1	·		
	Research & Educational Education 55,000				
<u>577072</u>	Household Equipment & Furnishings > 35 000	;			
	Berchto Equipment > \$5,000	1			
	Ecolos & Periodicais	1			
579000	Cine: Caeital Equipment > \$5 000				
200285	Schaina Construction			iiiiii	
	Contractor Payments for Caonal Asset Projects Purchase of Materials & Succles				
51000	Consultant Payments for Cabital Assets Provots	,,,,,,,,		1	
5 4350	Buccine Votreverneals		.		
	Lanc Imployements	1 i			· · ···
	Land Futcheses	1			
2 . 2	Lessence imployements	1	l		
	Computer Ecurprisent > 55,000	<u> </u>			
517160 .:	Contouter Software > 55,000 TOTAL ASSETS	\$0,		50	50
	OTHER EXPENSES				
	Scholaranios, Awaros Banx Costa	1 I			
	ndirect Costs	<u> </u>	i	<u> </u>	
	TOTAL OTHER EXPENSES	S0	\$0	\$0	\$0
	TATAL EVELNETS	j \$7,457	CT 000 1	es nos i	\$1,485
	TOTAL EXPENSES	31,477	\$2,959	\$2,999	\$1,485

Soomern wy Collinionity & reconical College Budget FY 2009-2010

504000 Increm 505000 Adjurn 505000 Facult 507000 Over 1 508000 Facult 509000 Summ 511000 Social 511000 Social 511000 Social 511000 Venter 511000 Venter 511000 Printing 520000 Office I 520000 Office I 520000 Centra 520000 Travel 526001 Travel 526002 Travel 526003 Travel 526004 Travel 526005 Travel 526006 Rental 526007 Travel 526008 Rental 526009 Velucle 530000 Rental 526001 Travel 526002 Travel 526003 Travel 526004 Travel 530000 </th <th>Incl Incl Incl Incl Incl Incl Incl Incl</th> <th>Budget 2009-2010</th> <th></th> <th>10/1/2009 40% Allocation </th> <th>2/1/2010 20% Allocation</th>	Incl Incl Incl Incl Incl Incl Incl Incl	Budget 2009-2010		10/1/2009 40% Allocation 	2/1/2010 20% Allocation
Code 501000 Perso 501000 Increm 505000 Adjum 505000 Part 509000 Perso 509000 Soraut 509000 Summ 510000 Public 513000 Other 513000 Other 513000 Unemy 516000 Pensic 520000 Orffice 520000 Orffice 520000 Prensic 520000 Prensic 520000 Prensic 520000 Prensic 520000 Prensic 520001 Travel 526002 Travel 526003 Travel 526004 Travel 526000 Contra 526000 Rentals 530000 Rentals 530000 Rentals 530000 Researd 530000 Researd 530000 Researd	PERSONAL SERVICES & BENEFITS onal Services ameni mct inct inct inct inct inct inct ince ince ince ince ince ince ince ince	2009-2010	Allocation	Allocallon	Allocation
S01000 Perso 504000 Increm 505000 Adjum 505000 Facult 507000 Source 508000 Part 509000 Summ 510000 Public 513000 Other 510000 Public 513000 Unerm 510000 Probic 520000 Office 520000 Pensic 520000 Presize 520000 Presize 520000 Presize 520000 Presize 520000 Presize 520001 Travel 526002 Travel 526003 Travel 526004 Travel 526005 Presize 530000 Rentals 530000 Rentals 530000 Rentals 530000 Rentals 530000 Rentals 530000 Rentals 530000 <th>PERSONAL SERVICES & BENEFITS onal Services ameni mct inct inct inct inct inct inct ince ince ince ince ince ince ince ince</th> <th>750 750 750</th> <th></th> <th></th> <th></th>	PERSONAL SERVICES & BENEFITS onal Services ameni mct inct inct inct inct inct inct ince ince ince ince ince ince ince ince	750 750 750			
504000 Increm 505000 Adjum 505000 Facult 506000 Facult 509000 Summ 511000 Social 512000 Public 513000 Over 1 511000 Social 512000 Public 513000 Other 1 514000 Worke 515000 Unem 520000 Office I 520000 Prinling 520000 Teleco 526000 Travel 526000 Travel 526000 Travel 526000 Rental 526000 Travel 526000 Travel 526000 Rental 526000 Travel 526000 Rental 526000 Rental 526000 Rental 526000 Rental 526000 Rental 526000 Rental 526000	sonal Services ameni ameni ameni ameni ameni ameri ameni ameri amerii ameri am	1,500	300 		15
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562000 Researc 563000 Building 564000 Routine 565000 Vehicle 565000 Vehicle 566000 Other Routine 566000 Other Routine 566000 Other Routine 570000 Office & 571000 Medical 572000 Building 574000 Building 577000 Books & 578000 Other C2 578000 Building	& Communication Equipment Repairs		i	<u>+</u>	·····
663000 Buildang 564000 Routine 565000 Vehicle 566000 Vehicle 566000 Other Ro 570000 Other Ro 571000 Medical 572000 Researc 572000 Building 574000 Building 577000 Building 576000 Vehicles 578000 Other C2 578000 Building	irch, Educational, & Medical Equipment Repairs				
565000 Vehicle 566000 Roufine 566000 Other Ri 570000 Othice & 571000 Medical 572000 Researc 573000 Househot 573000 Building 574000 Building 577000 Building 574000 Building 574000 Building 574000 Building 57600 Vehicles 57600 Building	o & Household Equipment Repairs		-		
566000 Routine 566000 Other Ri 570000 Othice & 570000 Othice & 571000 Medical 572000 Researc 573000 Building 574000 Building 577000 Books & 578000 Vehicles 578000 Other C2 52000 Building	e Mainlenance of Buildings				
566000 Olher Ri 570000 Otfice & 571000 Medical 572000 Researc 573000 Househo 574000 Buildino 575000 Buildino 575000 Vehicles 577000 Books & 578000 Other Ca 578000 Building 578000 Building	e Repairs e Maintenance of Grounds			-·	·
570000 Office & 571000 Medical 572000 Researc 573000 Househr 573000 Building 574000 Building 575000 Vehicles 577000 Books & 576000 Other Ca 592000 Building Other	Repairs & Alterations				
571000 Medical 572000 Researc 573000 Househo 574000 Building 575000 Vehides 577000 Books & 577000 Books & 577000 Books & 578000 Other Ca 592000 Building	TOTAL OPERATING EXPENSES	7,497	2,999	2,999	1,499
571000 Medical 572000 Researc 573000 Househo 574000 Building 575000 Vehides 577000 Books & 577000 Books & 577000 Books & 578000 Other Ca 592000 Building					
571000 Medical 572000 Researc 573000 Househo 574000 Building 575000 Vehides 577000 Books & 577000 Books & 577000 Books & 578000 Other Ca 592000 Building	ASSETS				
572000 Researc 573000 Househe 574000 Building 575000 Vehicles 577000 Books & 578000 Other Ca 578000 Other Ca	& Communication Equipment > \$5,000 at Equipment > \$5,000	}	<u>·</u>		
573000 Househo 574000 Building 575000 Vehicles 577000 Books & 578000 Other Ca 592000 Building	rch & Educational Equipment > \$5,000				
575000 Vehicles 577000 Books & 578000 Other Ca 592000 Building	hold Equipment & Furnishings > \$5,000		· · · ·		
577000 Books & 578000 Other Ca 592000 Building	o Equipment > \$5,000			·	
578000 Other Ca 592000 Building	& Periodicals		•	:::::	·
592000 Building	2 Penouicais Capital Equipment > \$5,000				
	o Construction	_ <u></u> ·	·		
	ctor Payments for Capital Asset Projects				
	se of Materials & Supplies	ł			-
	se of Materials & Supplies tant Payments for Capital Assels Projects	[·		<u>-</u>	
514900 Land Pur	se of Materials & Supplies	i			
	se of Materials & Supplies tant Payments for Capital Assets Projects a Improvements nprovements urchases			·[_	
	se of Materials & Supplies tant Payments for Capital Assets Projects a Improvements nprovements urchases purchases				
517000 Compute 517100 Compute	ise of Materials & Supplies Iant Payments for Capital Assets Projects Improvements	_·			· · ·
	se of Materials & Supplies Iant Payments for Capital Assets Projects Inprovements Inprovements Inchases Inchases Inchases Inchases Inchases Ind Improvements Inchases Ind Improvements Inchases Ind Improvements Inchases I				
	ise of Materials & Supplies Iant Payments for Capital Assets Projects Improvements				
Entering 10 1	ise of Materials & Supplies Iant Payments for Capital Assets Projects Inprovements Inprovements Inchases Inchases Inchases Indit Improvements Iter Equipment > \$5,000 Iter Software > \$5,000 TOTAL ASSETS Inchases				
	se of Materials & Supplies tant Payments for Capital Assets Projects a Improvements provements urchases a Purchases old Improvements ter Equipment > \$5,000 TOTAL ASSETS OTHER EXPENSES			r—	
589000 Bank Cos 512500 Indirect C	ise of Materials & Supplies Iant Payments for Capital Assels Projects approvements urchases a Purchases of Improvements ter Equipment > \$5,000 TOTAL ASSETS OTHER EXPENSES ships, Awards			·[_	
	ise of Materials & Supplies Iant Payments for Capital Assets Projects Iant payments Information Inform			•	
	ise of Materials & Supplies Iant Payments for Capital Assets Projects Iant payments Information Inform				

Southern WV Community & Technical College Budget FY 2010-2011

	ness Accounting			Fund: Org:	468000 310201	
Banner		Approved	07/01/2010	10/01/2010	02/01/2011	
Account		Budget	40%	40%	20%	
Code	Description PERSONAL SERVICES & BENEFIT'S	FY2011	Allocation	Allocation	Allocation	
501000	Personal Services					
504000	Increment					
505000	Adjunct Faculty Overload	1 1	-			
507000	Over Time/Temporary	·				
508000 509000	Part-Time	-+				
511000	Social Security Malphing			-		
512000 513000	Public Employees' Insurance					
514000	Worker's Compensation					
515000	Unemployment Compensation	<u> -</u>				
516000 516300	Pension & Retirement WV OPEB Remaining Contribution					
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0	şi	
	OPERATING EXPENSES					
520000	Office Expenses	\$300	\$120	\$120	\$6	
521000 522000	Printing and Binding	300	120	. 120	6	
523000	Rental Expense					
523003	Utilities-Water & Sewage	ļ				
523004 524000	Utilities-Garbage Disposal					
525000	Contractual & Professional					
<u>526000</u> 526001	Travel	1,000	400	400	20	
526002	TraveLlodging	<u>† </u>				
526003	Trave-Air Fare	<u> </u>				
526004 526005	Travel-Miscellaneous	1 1	<u>+</u>			
527000	Computer Services					
529000 530000	Vehicle Rental Rentals-Machines & Miscellaneous	ł — – – – – – – –	·			
530001	Rentals-Copiers					
531000 532000	Association Dives & Professional Memberships					
534000	Fire, Auto, Bond, & Other Insurance Clothing, Household, & Recreational Supplies					
535000	Advertising & Promotional	l				
536000 537000	Vehicle Operating Expense Research, Educational, & Medical Supplies	200				
538000	Routine Maintenance Contracts/Warranties					
540000 541000	Merchandise for Resale	<u> </u>	——— <u>+</u>		-	
542000	Hospitality	300	120	120	60	
543000	Education Training (Stipends)				-	
544000	Energy Expense Motor Vehicle/Aircraft	0	0		C	
544002	Energy Expense Motor Vehicle/Aircraft-Diesel					
547000 547001	Energy Expense Utilies Energy Expense Utilies-Electric	}				
547002	Energy Expense Utilities-Gas					
551000 552000	Miscellaneous Training & Development					
553000	Postal & Freight	250	100	100	50	
554000 554001	Computer Supplies	900		360		
	Atlomey Legal Service Payments					
	Allomey Reimbursable Expenses					
	Miscellaneous Equipment Purchases < \$5,000 Student Activities					
561000	Office & Communication Equipment Repairs					
	Research, Educational, & Medical Equipment Repairs Building & Household Equipment Repairs					
564000	Routine Maintenance of Buildings					
565000	Vehicle Repairs Routine Maintenance of Grounds					
	Other Repairs & Alterations	<u></u> {		f-		
	TOTAL OPERATING EXPENSES	\$3,250	\$1,300	\$1,300	\$650	
	A\$SETS	[
	Office & Communication Equipment > \$5,000					
	Medical Equipment > \$5,000 Research & Educational Equipment > \$5,000					
573000 1	Household Equipment & Furnishings > \$5,000					
574000 E	Building Equipment > \$5,000					
	Vehicles Books & Periodicals					
578000 0	Other Capital Equipment > \$5,000					
592000 E 512000 C	Building Construction Contractor Payments for Capital Asset Projects	<u> </u>				
512100 F	Purchase of Materials & Supplies		<u> </u>			
i12200 (Consultant Payments for Capital Assets Projects					
	and Improvements	<u> </u>		···-	{	
14900 L	and Purchases					
	easehold improvements					
17000 C	Computer Equipment > \$5,000					
	Computer Software > \$5,000					
	TOTAL ASSETS			\$0_	\$0	
	OTHER EXPENSES	1				
	cholarships, Awards		·		———————————————————————————————————————	
	direct Cosis	· · · · · · · · · · · · · · · · ·		 [·	
	TOTAL OTHER EXPENSES	\$0	<u>\$0</u>	\$0	\$0.	
	TOTAL EXPENSES	\$3,250	\$1,300	\$1,300	\$650	

Southern WV Community & Technical College Budget FY 2011-2012

	ness Accounting		-	Fund: Org:	468000 310201
Banner		Approved	07/01/2011	10/01/2011	02/01/2012
		-			
Account		Budget	48%	40%	20%
Coda	Description PERSONAL SERVICES & BENEFITS	FY2012	Allocation	Allocation	Allocation
501000	Personal Services				
504000				<u> </u>	
506000	Faculty Overload				
507000	Over Time/Temporary				
509000	Summer School				
511000	Social Security Matching				
512000 513000	Aublic Employees' Insurance	— <u>{</u>		:	
614000	Worker's Compensation				
515000 516000	Unemployment Compensation				
516300	WV OPEB Remaining Contribution				·
	TOTAL SALARIES & BENEFITS		\$0	\$0	\$
	OPERATING EXPENSES				
520000 521000	Office Expenses	<u></u>	<u>\$120</u>	<u></u>	\$6
522000	Printing and Binding Rental Expense				
523000	Umies				
523003 523004	Utities-Water & Sewage		<u> </u>		
524000	Telecommunications				
525000 526000	Confractual & Professional Travel			<u>_</u>	
526001	Travel-Mileage	100		\$40	\$2
526002	Trave-Lodoing		\$120	<u>\$120</u>	56
<u>526003</u> 526004	Travel-Air Fare				
526005	Travel-Fcod				
527000 529000	Computer Services				
530000	Rentals-Machines & Miscellaneous			······································	
530001 531000	Rentale-Copiers			<u></u>	
532000	Association Dues & Professional Memberships		<u> </u>		
534000	Clothing, Household & Recreational Supplies				
535000 536000	Advertising & Promotional		<u> </u>		
537000	Research, Educational, & Medical Subolies	200	80	80	4
	Routine Maintenance Contracts/Warranties			<u> </u>	
	Celular Charges				
	Hospitality	125	60	50	2
	Education Training (Stipends) Energy Excense Molor Vehicle/Aircraft				·
544001	Energy Expense Motor Vehicle/Aircraft-Gasofine	0	0		
	Energy Expense Molor Vehicle/Alrcraft-Diesel		<u></u>		
547001	Energy Expense Utilites-Electric				
	Energy Expense Utilities-Gas	390	156	156	
	Training & Development	125	50	50	2
	Postal & Freicht	45	<u> </u>	<u>- 18</u> 30	
	Computer Equipment < \$5,000				
<u>556000</u>].	Attorney Legal Service Payments				
<u>557000 </u> 558000	Allomev Reimbursable Expenses Miscellaneous Equipment Purchases < \$5,000	1,590	636	636	318
559000	Student Activities				
	Office & Communication Equipment Repairs Research, Educational, & Medical Equipment Repairs				·
	Building & Household Equipment Repairs				
	Routine Maintenance of Buildinos			<u> </u>	
566000	Routine Maintenance of Grounds		<u>+</u>		
	Other Repairs & Atterations TOTAL OPERATING EXPENSES	\$3,250	\$1,300	\$1,300	5650
		40,200			3930
	ASSETS				
	Office & Communication Equipment > \$5,000			<u> </u>	
57 <u>2</u> 000 F	Research & Educational Equipment > \$5,000				
573000 []	cusehold Equipment & Furnishings > \$5,000				
	3uilding Equipment > \$5,000		- <u> </u>	<u> </u>	
577000 E	Books & Periodicals				
	Diner Capital Equipment > \$5,000	[— <u> </u>	
12000 0	Contractor Payments for Capital Asset Projects			·	· · *·
	Urchase of Materials & Supplies Consultant Payments for Capital Assels Projects				
	unding improvements		- <u> </u>	1	
14800 L	and improvements				
	and Purchases			<u> </u>	
15700 L	easehold Improvements			t	
	ompujer Eavipment > \$5,000				···
1100 10	TOTAL ASSETS	50		\$0	\$0
	OTHER EXPENSES			·1	
33000 Sc 39000 8c	cholarships, Awards				
33000 Se 89000 Ba	cholarships, Awardis ank Cosls direct Cosls				50
33000 Se 39000 Be 12500 In	cholarships, Awardis ank Cosls direct Cosls	\$0 \$3,250	\$0 \$1,300	\$0 \$1,300	\$0 \$650

Southern WV Community & Technical College Budget FY 2012-13

Name: Business Accounting Fund: 468000 Org: 310201 YTD УΤΡ Banner Approved Requested Account Budget Budget Expenditures Exponditures Code Description FY2012 FY2013 FY2011 12/31/11 PERSONAL SERVICES & BENEFITS 501000 Personal Services 504000 Increment 505000 Adjunct 506000 507000 Faculty Overload Over Time/Temporary Parl-Time Summer School 508000 509000 511000 512000 Social Security Matching Public Employees' Insurance Other Health Insurance Worker's Compensation 513000 514000 Unemployment Compensation Pension & Retirement 515000 516000 WV OPEB Remaining Contribution TOTAL SALARIES & BENEFITS 516300 \$0 \$0 \$0 \$0 OPERATING EXPENSES \$500 520000 Office Expenses Printing and Binding Rental Expense 521000 522000 523000 523003 Utilities Utilities-Water & Sewage 523004 524000 Utilities-Garbage Disposal **Felecommunications** 525000 Contractual & Professional 250 1,000 526000 Travel Travel-Mileage 526001 100 300 526002 Travel-Lodging 526003 Travel-Air Fare Travel-Miscellaneous 526004 526005 Travel-Food \$27000 Computer Services 529000 Vehicle Rental 530000 Rentals-Machines & Miscellaneous 530001 Rentals-Copiers 531000 Association Dues & Professional Memberships Fire, Auto, Bond, & Other Insurance 532000 534000 535000 Clothing, Household, & Recreational Supplies Advertising & Promotional 250 Vehicle Operating Expense Research, Educational, & Medical Supplies Routine Maintenance Contracts/Warranties 536000 537000 250 538000 540000 Merchandise for Resale 541000 Cellular Charges 542000 125 Hospitality 543000 Education Training (Stipends) Energy Expense Molor Vehicle/Aircraft 544000 Energy Expense Motor Vehicle/Aircraft-Gasoline 544001 544002 547000 nergy Expense Motor Vehicle/Aircraft-Diesel Energy Expense Utilities 547000 547001 551000 552000 553000 Energy Expense Utilities-Electric Energy Expense Utilities-Gas Miscellaneous Training & Development 390 Postal & Freight Computer Supplies 45 554000 75 554001 Computer Equipment < \$5,000 Attorney Legal Service Payments \$56000 557000 Altorney Reimbursable Expenses 605 558000 Miscellaneous Equipment Purchases < \$5,000 559000 Student Activities Office & Communication Equipment Repairs Research, Educational, & Medical Equipment Repairs 561000 562000 563000 564000 Building & Household Equipment Repairs Routine Maintenance of Buildings Venicle Repairs Routine Maintenance of Grounds 565000 566000 568000 Olher Repairs & Alterations TOTAL OPERATING EXPENSES \$4,015 ASSETS Office & Communication Equipment > \$5,000 Medical Equipment > \$5,000 Research & Educational Equipment > \$5,000 570000 571000 572000 573000 574000 Household Equipment & Furnishings > \$5,000 Building Equipment > \$5,000 575000 577000 Venicles Books & Periodicals 578000 Other Capital Equipment > \$5,000 592000 **Building Construction** Contractor Payments for Capital Asset Projects Purchase of Materials & Supplies 512000 512100 Consultant Payments for Capital Assets Projects Building Improvements 512200 514300 Land Improvements Land Purchases 514600 514900 515000 515700 . Building Purchases Leasehold Improvements Computer Equipment > \$5,000 Computer Software > \$5,000 TOTAL ASSETS 517000 517100 OTHER EXPENSES 583000 Scholarships, Awards 589000 Bank Costs Indirect Costs 512500 TOTAL OTHER EXPENSES

\$4,015

TOTAL EXPENSES

Appendix IV

Accounting Assessment Data

2008 Assessment Report

Assessment Results 2007-2008

Office of the Vice President for Academic Affairs

May 27, 2008

Summary Work Keys Summary Spring 2008 Negotiated Level: 83.30%

Program AAS	#Pass	#Taken	%Passed
Business Accounting	15	15	100%

Department: Business 540-AAS—Business Accounting n=15

Min. AM (4) 15--100% Min LI (4) Min. RFI (4) 15 - 100% 15 - 100%

All Areas-15-	-100%
---------------	-------

					Met All	
	Ethnicity	AM		RFI	Standards	
F		5		4		
[F	W	5		<u> </u>		
[F	W	5	44	4		
<u> </u>	н	6	4	4		
F	<u>w</u>	5	4			
F		5	4	5		
M	0	5	4	5	S	
F	W	5	4	5		
F		5	4	5		
М	W	6	4	5	S	
F	W	6	5	5	S	
F	W	4	4	6	S	
F	W	5	4	6	S	
F	W	5	4	6	S	
M	W	6	4	6	S	
	Sum	78	61	75		
	∩=	15	15	15		
	Mean	5.2	4.1	5		1 .
	Standard	4	4	4		
		0<3	0<3	0<3		
		03	03	03		
		14	144	44	0 – U	0% U
		105	15	75	15 – S	100% S
		46	06	46		[]
		07	07	07		
	Met Standard	15	15	15		

2008 Assessment Report

		Business Acco	unting		
	·	<u> </u>	4		
Evaluation Method	When Conducted	 Person Responsible 	Results	Audience for Results	Use of Results
Work Keys	Spring Semester after 60+ hours	Faculty Representative	This test measures performance in a variety of skills that are used in the workplace.	Faculty, Students, Potential Employers.	The results help identify areas of deficiency. Faculty can then adjust the curriculum accordingly.
Pretest	Conducted in AC 111 - Principles of Accounting	Accounting Faculty	This test measures the level of knowledge as the students begins the program	Faculty	The results are eventually used for comparison purposes.
Post Test	The post-test is conducted during the final semester.	Internship Supervisor	This test measures the improvement as the student completes the program.	Faculty	The results help identify area of deficiency. Faculty can then adjust the curriculum accordingly.
Internship	During the last semester.	Internship Supervisor	Feedback from employers with whom the student's have completed an internship.	Faculty, Students	The feedback from employers identifies student's strengths and weaknesses.

Assessment Matrix for Measuring Program Goals

Notes:

Goal 1 Goal 2

Goal 4

Demonstrate mastery of accounting procedures, from source documents through financial statements. Demonstrate skills in areas such as financial statement analysis, internal control of cash and fixed assets, product costing and budgeting.

Goal 3 Demonstrate knowledge of communication, organizational, mathematical, and managerial skills.

Demonstrate working knowledge of computerized accounting procedures using current software.

Work Keys Results 2009 Institution Summary-Spring 2009 Negotiated Level- 83.30%

Associate of Applied Science Degree										
Program	Program #Passed #Taken %Passed									
Business Accounting 8 8 100%										

540- Business Accounting

	 	Business Accounti	<u>лg</u>]
Campus	Gender	Criteria: Applied Math Score	Criteria: Locating Information Score	Criteria: Reading For Information Score	Met All Three Criteria Standards
Logan	F F	5	4	5	S
Boone	F	6	4	5	S
Boone	M	. 6	4	5	S
Williamson	F	6	5	6	S
Boone	F	4	4	6	S
Williamson	F	4	4	6	<u> </u>
Воопе	<u>M</u>	6	4	7	<u> </u>
Williamson	₹	6	5	7	<u> </u>
	Summary	43	34	47	
	<u>n=</u>	8	8	8	
	Mean	5.38	4.25	5.88	
	Standard Set	4	4	4	
	Number Who Met Standard (% of Criteria)	8 (100%)	8 (100%)	8 (100%)	м [.]
Number Wh (% of Tota Crite	l for Each	0,	0	0	
Number Wh (% of Each	10 Scored 3	0	0	0	
Number Wh (% of Each	o Scored 4	2 (25%)	6 (75%)	0	
Number Wh (% of Each	o Scored 5	1 (12.5%)	2 (25%)	3 (37.5%)	
Number Wh		5 (62.5%)	0	3 (37.5%)	
<u>(% of Eacb</u> Number Wh (% of Each	o Scored 7	0	0	2 (25%)	
Number Who Criteria St Satisfactor	o Met All 3 andards ily (% of	8 (100%)	L	J	
Number Who Criteria St Unsatisfacto Overall	o Met All 3 andards rily (% of	0			

SWVCTC Assessment Report 2009-2010

Business Accounting-AAS

Table 1

Major	Campus	Total Score		Skills Dime	nsion Subs	cores	Context-	Based Subs	cores
			Critical Thinking	Reading	Writing	Mathematics	Humanities	Social Sciences	Natural Sciences
540	Logan	413	104	105	108	105	109	107	102
540	Воопе	417	104	111	109	104	106	107	111
540	Williamson	420	104	104	112	108	104	106	106
540	Williamson	437	109	115	115	112	110	109	115
540	Logan	448	110	118	118	117	116	115	111 ~
540	Williamson	452	116	124	114	115	121	118	119
540	Williamson	470	119	125	118	1.22	121	125	119
		3057	766	802	794	783	787	787	783
hla 7	Mean	437	109	115	113	112	11.2	112	112

Table 2

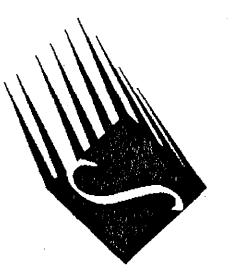
Major	Read	ing	Critical Thinking	Writing				Mathematic	.s
540	Р	Р	M	<u>-</u> Р	P	M	P	Р	м
540	Р	M	N	ρ	M	м	Р	Р	N
540	N	N	N	N	N	N	Ň	N	N
540	N	N	N	P	N	N	N	N	N
540	Р	Р	N	м	N	N	P	м	N
540	M	N	N	M	N	N	N	N	N
540	M	N	N	Р	N	N	P	м	N

Table 3

Major 540	Proficient	Marginal	Not Proficient
Reading Level I	43%	29%	28%
Reading Level 1	29%	14%	57%
Critical Thinking		14%	86%
Writing Level I	57%	29%	14%
Writing Level II	14%	14%	72%
Writing Level III		29%	71%
Mathematics Level I	57%		43%
Mathematics Level II	29%	29%	42%
Mathematics Level III		14%	86%

SOUTHERN WEST VIRGINIA

COMMUNITY AND TECHNICAL COLLEGE **ASSESSMENT REPORT 2011**



Career and Technical/Business-Business Accounting - AS

Table 1			es facts			The second s	STATES -	and and a state	2010 and 201
	<u>1014</u>			519 <u>. (</u>)			Trail.		L. H.
		Total	Critical					Social	Natural
Campus	Major	Score	Thinking	Reading	Writing	Mathematics	Humanities	Sciences	Sciences
Boone	540	416	104	107	110	104	103	106	110
Logan	540	420	100	107	111	111	103	106	106
Logan	540	461	117	128	120	112	125	120	121
Logan	540	432	102	113	114	114	107	105	110
Williamson	540	474	119	128	116	125	127	115	124
Williamson	540	432	106	116	112	111	109	106	115
		2635	648	699	683	677	674	658	686
	MEAN	439.2	108.0	116.5	113.8	112.8	112.3	109.7	114.3

Table 2

Major	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
540	N	N	N	м	N	N	N	N	N
540	P	Р	М	P	м	N	Р	P	Р
540	P	N	N	м	N	N	м	N	· N
540	N	N	N	м	N	N	M	N	N
540	ρ	Р	м	Р	Р	м	P	N	N
540	м	N	N	Р	M	N	P	м	N

Table 3

	1	-			na series de la companya de la comp Na companya de la comp				
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
Proficient	50.0%	33.3%	0.0%	50.0%	16.7%	0.0%	50.0%	16.7%	16.7%
Marginal	16.7%	0.0%	33.3%	50.0%	33.3%	16.7%	33.3%	16.7%	0.0%
Not	T T								
Proficient	33.3%	66.7%	66.7%	0.0%	50.0%	83.3%	16.7%	66.7%	83.3%

44

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLECE ASSESSMENT REPORT 2012

Career and Technical /Business – Accounting – AAS

_Table 1									•
	Student Data			Skills Dim	ension Sul	bscores	Context-	Based Sub	scores
		Total	Critical Thinkin	Readin			Humanitie	Social Science	Natural Science
Campus		Score	g	g	Writing	Mathematics	S	\$	S
Williamson	a 540	449	108	120	120	115	113	110	117
		449	108	120	120	115	113	110	117
	MEAN	449	108	120	120	115	113	110	117

Table 2

	l Re	ading	Critical Thinkin g		Write	ing		Aathematic	1. 1. 2 .
Major	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
540	Р	м	i e	P	Р	м	P	м	N
Proficient	1	0	0	1	1	0	1	о	0
Marginal	0	1	0	0	0	1	0	1	0
Not									
Proficient	0	0	1	0	0	0	0	0	1
Total	1	1	1	1	1	1	1	. 1	1

Table 3									
	Re	ading	Critical Thinkin g		Writing			lath <u>em</u> atic	5
ſ	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
	100.00			100.00	100.00				
Proficient	%	0.00%	0.00%	%	%	0.00%	100.00%	0.00%	0.00%
ļ		100.00						100.00	
Marginal	0.00%	%	0.00%	0.00%	0.00%	100.00%	0.00%	%	0.00%
Not			100.00						100.00
Proficient	0.00%	0.00%	%	0.00%	0.00%	0.00%	0.00%	0.00%	%

Appendix V

Accounting Student Enrollment Profile

Business Accounting Program Enrollment Profile

Program			07-08 HC				8-09 IC		20	009-20 HC	010		2010- HC					1-12 C	
Business Accounting	F	A		P		A	S		F/		SP	FA			P		A		P
	F	Ρ	F	P	F	Р	F	P		F	P	F	Р	F	Р	F	<u>P</u> _	F	P
Major – 540	35	25	38	20	45	16	32	18	*47	39	11	33	12	36	19	39	5	29	5
		<u>}</u>																1	<u>}</u>
																		-	<u> </u>
	<u> </u>														<u> </u>				
	1	r —											<u> </u>						<u> </u>
· 						 			<u> </u>										<u> </u>
							<u>+</u>												
					+		+							+					+

*Breakdown Enrollment Not Available

Data from Student Profiles for each semester, broken down (where available) by full-time and part-time status.

HC – Headcount, FA – Fall Term, SP – Spring Term, F – Full-Time, P – Part-Time

Business Accounting Course Enrollment Profile

Courses	200)7-08	20	08-09	200	09-10	201	.0-11	201	11-12
	Fall	Spring								
AC 111 – Principles of Accounting I	65	47	86	40	47	13	77	21	58	
AC 112 – Principles of Accounting II	30	49	33	55	17	36		51	7	43
AC 113 – Accounting Practicum	34		31	14	19	12	9	10		
AC 211 – Intermediate Accounting I	46		23	21	22				14	2
AC 212 – Intermediate Accounting II		33	1			18		11		13
AC 248 – Income Tax Accounting	41		13		26				23	
AC 249 – Managerial Accounting	45	21	21	26	23	13	12	8	13	10
AC 250 – Computerized Accounting	8	37	19	26		24	14	22	15	19
AC 255 – Governmental Accounting						16	14	17		
AC 265 – Payroll Accounting								11		28
AC 290 – Internship in Accounting		15	8	8	2	11				

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Appendix VI

Accounting Articulation Agreements

Articulation Agreement

Southern West Virginia Community and Technical College and

Franklin University

The purpose of this document is to establish an articulation agreement between Southern West Virginia Community and Technical College and Franklin University, a private non-profit university. Subject to Southern West Virginia Community and Technical College's compliance with the requirements set forth herein, this agreement guarantees admission to Franklin University, transferability of credits, and a seamless transition for Southern West Virginia Community and Technical College graduates seeking a baccalaureate degree.

Southern West Virginia Community and Technical College and Franklin University enter into this articulation agreement in the spirit of cooperation and mutually recognize each other as quality institutions of higher learning. Each institution is dedicated to serving students from all walks of life, regardless of race, national origin, religion, sex, disability, color, age, marital status, or other non-merit factors.

Transfer:

Upon application, Franklin University will guarantee acceptance of all Southern West Virginia Community and Technical College graduates with an Associate in Arts, Associate in Science or Associate of Applied Science degree. Transfer students from Southern West Virginia Community and Technical College, upon acceptance will have Junior standing at Franklin University.

Students transferring from Southern West Virginia Community and Technical College may transfer additional credits (up to a maximum of 84 semester credit hours) toward their baccalaureate degree. Students must complete a minimum of 40 credit hours at Franklin University to be eligible for the Bachelor of Science degree (minimum 124 semester hours).

A Curriculum Equivalency guide will be created by Franklin University each academic year for Southern West Virginia Community and Technical College. Southern West Virginia Community and Technical College programs and courses will be Indentified that will effectively transfer to Franklin and prepare Southern West Virginia Community and Technical College students for success in the Franklin University programs.

Financial Aid Consortium:

Franklin University and Southern West Virginia Community and Technical College will enter into a Financial Ald Consortium, by complying with the necessary information sharing, to entitle students in these programs to the appropriate federal, state and institutional assistance. This process includes annual reporting of tuition fees and academic calendar dates.

Privacy and Data Security:

Both parties will comply with the Family Educational Rights and Privacy Act, Gramm-Leach-Bliley Act of 1999 and all associated regulations, taking necessary steps to ensure that confidential personal information is not disclosed or distributed, including the maintenance of a security plan consistent with industry standards to protect the confidentiality and integrity of personal information, and to protect against unauthorized access to such information. Information will be shared, in compliance with all applicable laws and regulations, as needed to allow transferring students to participate in the articulation program and to track student Interest, persistence and success.

Term:

This agreement is for a period of five years from the date of execution and shall automatically renew for successive one year periods unless a party gives notice of non-renewal 9 months in advance of the expiration of the then-applicable term.

Franklin University reserves the right to modify the terms and conditions of this Agreement or to discontinue the articulation program at any time. Notice of modification or intentions to discontinue shall come in writing from one President to the other at least nine months prior to the date on which any action would be taken. In the event that the program is discontinued, Franklin University and Southern West Virginia Community and Technical College will continue to provide services to all currently enrolled students through graduation or discontinued enrollment.

This agreement and attached addendum are effective only under the condition that both institutions maintain current accreditation by a regional accrediting association as recognized by the U.S. Department of Education. In the event that an institution loses its accreditation, this agreement and addendum will terminate immediately.

The parties agree to the provisions of any Addendums to Agreement, which are hereby incorporated by reference and made a part of this Agreement.

Southern West Virginia Community and Technical College

PO Box 2900 Dempsey Branch Rd. Mt. Gay, WV 25637

Jomblin mare Joanne Jaeger/Tomblin, Øresident

Date

Franklin University 201 South Grant Avenue Columbus, OH 43215

Date

CC: Sam Litteral, CFO Pam Alderman, Dean, Career + Technical Cindy McCexy, Dean, University Transfer VP Academic Affairs and Student Services

Articulation Agreement Financial Addendum

Southern West Virginia Community and Technical College

and

Franklin University

Southern West Virginia Community and Technical College and Franklin University have entered into an Articulation Agreement designed to provide access to baccalaureate degrees for the students, faculty, staff and alumni of Southern West Virginia Community and Technical College (the "CCA program"). Southern West Virginia Community and Technical College and Franklin University will work together to promote the awareness of the CCA program among students, faculty, staff, and the community of Southern West Virginia Community and Technical College.

Franklin University will provide the following services to Southern West Virginia Community and Technical College:

- Offer a faculty/staff tuition discount program for those Southern West Virginia Community and Technical College employees pursuing their bachelor's or master's degree through Franklin University.
- Offer Franklin University's introductory course, PF 321 Learning Strategles, at no cost to faculty and staff.
- Offer scholarship opportunities to CCA transfer students, including but not limited to the Undergraduate CCA Scholarship.

This addendum modifies and supplements the attached articulation agreement.

Southern West Virginia Community and Technical College

PO Box 2900 Dempsey Branch Rd.

Mt. Gay, WV 25637 lomblin alah ane' Joanne Jaeger Komblin, Rresiden

12-14-11

Date

Franklin University 281 South Grant Avenue Columbus, OH 43215

David R. Decker, President

Appendix VII

Accounting Program Course Offerings With Descriptions



2012-2013 Catalog

Southern West Virginia Community and Technical College 1-866-SWVCTC1 www.southernwv.edu

This catalog is for informational purposes only and is not considered a binding contract between Southern West Virginia Community and Technical College and its students. The College reserves the right to change any statement in this publication concerning, but not limited to, rules, policies, tuition, fees, refunds, curricula, and courses without advance notice or obligation. Failure to read this catalog does not excuse students from the regulations and requirements described herein.

Accounting

AC 111 Principles of Accounting I

3 Credit Hours

This principles course covers the theory of debits and credits; accounting theory and methods will be used to record and report financial information for services and merchandising businesses. Topics include steps in the accounting cycle, preparation and use of basic linancial statements, inventory methods and depreciation methods. Accounting for both single proprietorships and partnerships is introduced.

AC 112 Principles of Accounting II

3 Credit Hours

Prerequisite: AC 111.

This course is an introduction to principles and procedures in accounting for a corporation and manufacturing-type businesses. Topics include preparation of the statement of cash flows, financial statement analysis, introduction to managerial accounting and methods used to report and analyze financial performance to decision makers internal to the firms, cost accounting, budgeting, standard cost systems, break even analysis, and ratio analysis.

AC 211 Intermediate Accounting I

3 Credit Hours

Prerequisite: AC 112.

A study of generally accepted accounting principles (GAAP) dealing with the application of accounting theory, standards, and procedures to accounting problems. Topics include conceptual framework, statements of: income, retained earnings, linancial position and cash flow, time value of money, and current/fixed assets.

AC 212 Intermediate Accounting II

3 Credit Hours

Prerequisite: AC 211.

Continued application of accounting theory, standards, and procedures for accounting problems. Topics include current/long-term liabilities, stockholder's equity, investments, revenue recognition, income taxes, post retirement benefits, leases, changes and error analysis, and full disclosure in financial reporting. This course is the capstone course for the Business Accounting Program.

AC 248 Income Tax Accounting

3 Credit Hours

Prerequisite: AC 111 or permission of the instructor.

A study of individual income tax law as outlined on the 1040. Topics include all sources of income, adjustments to income, standard and itemized deductions, exemptions, tax and credits, other taxes, and payments.

AC 249 Managerial Accounting

3 Credit Hours

Prerequisite: AC 111.

This course is a study of how accounting data can be interpreted and used by management in planning and controlling business activities of the firm. The uses of accounting data by investors, quantitative methods, and organizational behavior are also considered. Detailed emphasis is placed on budgeting, break even analysis, capital investment decisions, job order and process cost systems, and inventory valuation.

AC 250 Computerized Accounting

3 Credit Hours

Prerequisite: AC 111 or OA 101 and any CS course.

This course presents hands-on training using Peachtree Complete Accounting. Topics covered include: vendor transactions, customer transactions, inventory, internal control, payroll, account reconciliation, job cost, financial statements, and the closing process. Students will complete projects involving various businesses.

AC 255 Governmental Accounting

3 Credit Hours

Applications of fund accounting principles are applied to governmental and non-profit entries. Students learn skills necessary to understand the organization, accounting function, auditing, and financial reporting practices of governmental and non-profit organizations. Governmental Accounting Standards Board (GASB) and Financial Accounting Standards Board (FASB) requirements are taught.

AC 260 Accounting Capstone/Internship

4 Credit Hours

Prerequisite: All courses pertinent to the Business Accounting Degree Program. Student must also be an Associate in Applied Science. Business Accounting program candidate for graduation.

The capstone guides the student in dealing with ethics, internal control, fraud and financial statement analysis in the accounting environment which will require the student to confront and resolve accounting problems by integrating and applying skills and techniques acquired from previous courses. It will prepare students in developing a personal code of ethics by exploring ethical dilemmas and pressures they will face as accountants. The course will help the student understand financial statement analysis and the relation to fraud and fraud detection. It will prepare students for the ACAT Comprehensive Examination for Accreditation in Accountancy. The internship presents an opportunity for on-the-job training and instruction in an accounting oriented work site. Student assignments are made consistent with vocational objectives.

AC 265 Payroll Accounting

3 Credit Hours

This course covers federal and state laws pertaining to wages, payroll taxes, payroll tax forms, and journal and general ledger transactions. Emphasis is placed on computing wages, calculating social security income and unemployment taxes, preparing appropriate payroll tax forms; and journalizing/posting transactions including posting transactions including payroll registers. Acquired knowledge will be applied to practical payroll situations. A comprehensive software and practice set requires students to perform payroll functions for a small business. After completing this course, a student will be qualified to take the Payroll Certification (FPC), which is given by the American Payroll Association.

AC 275 Special Topics in Accounting I

1-3 Credit Hours

Prerequisite: Permission of the Department Chair.

This course presents classes in Accounting which the College expects to offer once or occasionally in response to specific community needs. It may consist of seminars, specialized or individual instruction, and/or research in an area related to Accounting.

Allied Health

AH 100 Patient Care Technology

3 Credit Hours

Prerequisite: EN 090 or minimum acceptable test scores for placement in college-level English.

The student will be introduced to concepts related to patient care in a variety of settings. The focus will be on health promotion, maintenance, and restoration of the client. Basic physical assessment, communication, and technical skills will be discussed in relation to the basic human and developmental needs.

AH 102 Introduction to Electrocardiography

3 Credit Hours

Prerequisite: EN 090, EN 099, MT 090, MT 095, and MT 096 or minimum acceptable test scores for placement in college-level English and math.

Co-requisite: AH 100.

The course of study focuses on normal cardiovascular anatomy and physiology as well as the lundamentals of electrocardiography, normal pacer activation, sequences, electrical pathways, pattern assessment, measurement intervals, and changes seen in pathological states. Students will also be introduced to procedures such as performing 12 lead EKG, Holter Monitoring, and Cardiac Ultrasound.

Appendix VIII

Business Accounting Supplemental Data

Business Accounting O*NET Online Data

Wages and Employment Trends

(2011) \$16.70 hourly/\$34,740 annual
(2010) 1,898,000 employees
(2010-2020) Average (10% to 19%)
(2010-2020) 467,800
Professional, Scientific, and Technical Services

State and National Wages

Location	ocation Pay		2011							
	Period	10%	25%	Median	75%	90%				
United States	Hourly	\$10.31	\$13.18	\$16.70	\$20.88	\$25.60				
	Yearly	\$21,400	\$27,400	\$34,700	\$43,400	\$53,200				
West Virginia	Hourly	\$9.00	\$10.98	\$13.62	\$17.07	\$21.14				
_	Yearly	\$18,700	\$22,800	\$28,300	\$35,500	\$44,000				

State and National Trends

	Emp	loyment	Percent	Job Openings
United States	2010	2020	Change	
Bookkeeping, Accounting and Auditing Clerks	1,898,300	2,157,400	+14%	46,780
West Virginia	10,040	10,350	+3	150

Education

Percentage of Respondents	Education Level Required
38%	High School diploma or equivalent
32%	Some College, no degree
18%	Bachelor's degree

www.onetonline.org/link/details/43-3031.00