

**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 Business Accounting, Associate in Applied Science 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, *Policy Regarding Program Review*.

**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

☐ Program with Special Accreditation

☒ Program without Specialized Accreditation

Program: Business Accounting, Associate in Applied Science  
Degree and Title

2-1-13  
Date

#### INSTITUTIONAL RECOMMENDATION

The institution is obligated to recommend continuance or discontinuance for each program reviewed and provide a brief rationale for its recommendation.

1. Continuation of the program at the current level of activity 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;
4. Development of a cooperative program with another institution or sharing of courses, facilities, and/or faculty, and the like;
5. 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

Dale Hall

Date

2-1-2013

Signature of Department Chair

Dr. Pamela L. Alderman

Date

3/25/13

Signature of Dean

Harry M. Langdon

Date

3-27-13

Signature of Vice President for Academic Affairs

Date

Signature of President

Date

Signature of Chair, Board of Governors

Date

**PROGRAM REVIEW**  
Southern West Virginia Community and Technical College  
Programs Without 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 Without 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. Curriculum:**

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>Instructor</u>	<u>Number of courses</u>	<u>Enroll- 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; \*\*adjunct 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. Resources

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. Assessment Information

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. Previous Program Review  
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. Strengths and Weaknesses:

**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. Viability:**

1. Number of majors in the last five years, by enrollment status:

<u>Term</u>	<u>Enrollment</u>	<u>Full-Time</u>	<u>Part-Time</u>
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
Fall 2007	60	35	25

\*not available by status

### 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 full-time 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.

### Number of Graduates for previous five years

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. Service Courses

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. Off-Campus/Distance Delivery Courses

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.

5. 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. Necessity

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. Consistency with Our Mission

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
<b>Support Courses</b>		
BU 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
<b>Major Courses</b>		
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	Payroll 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
	<sup>1</sup> Restricted Elective	3

<sup>1</sup>Restricted 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
<b>Support Courses</b>		
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
<b>Major Courses</b>		
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.southernwv.edu/programs/business-accounting>

# 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
<b>Support Courses</b>		
BU 100	Introduction to Business	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:	Laboratory 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
<b>Major Courses</b>		
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		

Department Chair: 304.236.7619  
Administrative Secretary: 304.236.7609



**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	110	Introduction to College	1
SO	200	Introduction to Sociology or SO 215	3
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

**\*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

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**BUSINESS ACCOUNTING**  
**Associate in Applied Science**  
**70 Semester Hours**

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**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	
				<b>17</b>

**FIRST YEAR-SECOND 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	
				<b>19</b>

**SECOND YEAR-FIRST SEMESTER**

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	
				<b>18</b>

**SECOND YEAR-SECOND 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	
				<u><b>16</b></u>
<b>Total Hours</b>				<b>70</b>

\*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	
				<b>18</b>

**SECOND YEAR-SECOND SEMESTER**

Dept.	Course No.	Title	Credit Hours	Total Hours
AC	212	Intermediate Accounting II	3	
AC	249	Managerial Accounting	3	
AC	250	Computerized Accounting	3	
AC	290	Internship in Accounting	3	
BU	207	Business Law	3	
		Business Program Restricted Elective	3	
				<b><u>18</u></b>
		<b>Total Hours</b>		<b>68</b>

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**BUSINESS ACCOUNTING**  
**Associate in Applied Science**  
**68 Semester Hours**

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**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 SEMESTER**

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

**SECOND YEAR-FIRST SEMESTER**

Dept.	Course No.	Title	Credit Hours	Total Hours
AC	113	Practicum for Accounting	3	
AC	211	Intermediate Accounting I	3	
AC	248	Income Tax Accounting	3	
BU	205	Communications in Business	3	

# Appendix II

## Faculty Data Sheets

## APPENDIX II Faculty Data

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

Name: Rosa Lea McNeal

Check one:    ☒ Full-time                      ☐ Part-time                      ☐ Adjunct                      ☐ Graduate Assistant

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.     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.) For each course include year and semester taught, course number, course title and enrollment.

b.	<u>Year/Semester</u>	<u>Course Number and Title</u>	<u>Enrollment</u>
	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. Identify your professional development activities during the past five years.  
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. List awards/honors (including invitations to speak in your area of expertise) or special recognitions in last five years.
- f. Indicate any other activities which have contributed to effective teaching.  
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.

## APPENDIX II Faculty Data

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

Name: Gordon Hensley

Check one:    ☒ Full-time                      ☐ Part-time                      ☐ Adjunct    ☐ Graduate Assistant

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 10

Years of related experience outside higher education 2

Non-teaching experience Accountant, Massey Energy Co.

To determine compatibility of credentials with assignment:

- a.    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.) For each course include year and semester taught, course number, course title and enrollment.

b.

<u>Year/Semester</u>	<u>Course Number and Title</u>	<u>Enrollment</u>
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 Campus	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 / Fall	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.
- e. 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.

## APPENDIX II Faculty Data

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

Name: Michael L. Redd

Check one:    ☒ Full-time                      ☐ Part-time                      ☐ Adjunct    ☐ Graduate Assistant

Highest degree earned MBA Conferred by Marshall University

Date degree received December 1981 Area of specialization Marketing

Professional registration/licensure N/A

Years of employment at present institution 26

Years of employment in higher education 26

Years of related experience outside higher education N/A

Non-teaching experience 2 Yrs.

To determine compatibility of credentials with assignment:

- a.    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.) For each course include year and semester taught, course number, course title and enrollment.

b.	<u>Year/Semester</u>	<u>Course Number and Title</u>	<u>Enrollment</u>
	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

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

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

## APPENDIX II Faculty Data

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

Name: Thad Stupi

Check one:    ☒ Full-time                      ☐ Part-time                      ☐ Adjunct                      ☐ Graduate Assistant

Highest degree earned MBA Conferred by Arizona State University

Date degree received August 1976 Area of specialization Business Administration

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.    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.) For each course include year and semester taught, course number, course title and enrollment.

b.	<u>Year/Semester</u>	<u>Course Number and Title</u>	<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
	Fall 2012	AC 111 Principles of Accounting I	14

AC 211	Intermediate Accounting I	5
AC 248	Income Tax Accounting	6
AC 265	Payroll Accounting	9
BU 100	Introduction to Business	7
BU 115	Business Mathematical App.	7
EC 241	Principles of Economics I	20
FN 232	Personal Finance	10

- c. If degree is not in area of current assignment, explain.  
N/A
- d. Identify your professional development activities during the past five years.  
Western CPE Individual Tax Update (Yearly) 2004 – Present  
Financial Planning
- e. List awards/honors (including invitations to speak in your area of expertise) or special 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. List professional books/papers published during the last five years.  
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.

**APPENDIX II  
Faculty Data**

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

Name: Paul Blackburn

Check one:    ☐ Full-time                      ☐ Part-time                      ☒ Adjunct                      ☐ Graduate Assistant

Highest degree earned                      Conferred by

Date degree received                      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.    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.) For each course include year and semester taught, course number, course title and enrollment.

<u>Year/Semester</u>	<u>Course Number and Title</u>	<u>Enrollment</u>
201101	AC 111 – Principles of Accounting I	13

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

- d.    Identify your professional development activities during the past five years.

- e.    List awards/honors (including invitations to speak in your area of expertise) or special 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 II  
Faculty Data**

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

Name: Jennifer McKeever

Check one:    ☐ Full-time                      ☐ Part-time                      ☒ Adjunct                      ☐ Graduate Assistant

Highest degree earned \_\_\_\_\_ Conferred by \_\_\_\_\_

Date degree received Click here to enter text. 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. 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.) For each course include year and semester taught, course number, course title and enrollment.

<u>Year/Semester</u>	<u>Course Number and Title</u>	<u>Enrollment</u>
201101	AC 248 –Income Tax Accounting	6

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

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

Name: Connie White

Check one: ☐ Full-time ☐ Part-time ☒ Adjunct ☐ Graduate Assistant

Highest degree earned \_\_\_\_\_ Conferred by \_\_\_\_\_

Date degree received \_\_\_\_\_ 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. 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.) For each course include year and semester taught, course number, course title and enrollment.

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. List awards/honors (including invitations to speak in your area of expertise) or special 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

Fund: 468000  
Org: 310200

Banner	Account	Code	Description	Approved Budget 2008-2009	7/1/2008 40% Allocation	10/1/2008 40% Allocation	2/1/2009 20% Allocation
<b>PERSONAL SERVICES &amp; BENEFITS</b>							
	501000		Personal Services				
	504000		Increment				
	505000		Adjunct	10,750	4,300	4,300	2,150
	506000		Faculty Overload	10,750	4,300	4,300	2,150
	507000		Over Time/Temporary				
	508000		Part-Time				
	509000		Summer School				
	511000		Social Security Matching	1,645	658	658	329
	512000		Public Employees' Insurance				
	513000		Other Health Insurance				
	514000		Worker's Compensation				
	515000		Unemployment Compensation				
	516000		Pension & Retirement	1,290	516	516	258
			<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$24,435</b>	<b>\$9,774</b>	<b>\$9,774</b>	<b>\$4,887</b>
<b>OPERATING EXPENSES</b>							
	520000		Office Expenses	\$750	\$300	\$300	\$150
	521000		Printing and Binding	750	300	300	150
	522000		Rental Expense				
	523000		Utilities				
	524000		Telecommunications				
	525000		Contractual & Professional				
	526000		Travel	1,500	600	600	300
	527000		Computer Services				
	529000		Vehicle Rental				
	530000		Rentals-Machines & Miscellaneous				
	531000		Association Dues & Professional Memberships				
	532000		Fire, Auto, Bond, & Other Insurance				
	534000		Clothing, Household, & Recreational Supplies				
	535000		Advertising & Promotional				
	536000		Vehicle Operating Expense	750	300	300	150
	537000		Research, Educational, & Medical Supplies	480	192	192	96
	538000		Routine Maintenance Contracts/Warranties				
	540000		Merchandise for Resale				
	541000		Cellular Charges				
	542000		Hospitality	600	240	240	120
	543000		Education Training (Stipends)				
	551000		Miscellaneous				
	552000		Training & Development				
	553000		Postal & Freight	600	240	240	120
	554000		Computer Supplies & Equipment < \$5,000	2,087	827	827	413
	558000		Attorney Legal Service Payments				
	557000		Attorney Reimbursable Expenses				
	558000		Miscellaneous Equipment Purchases < \$5,000				
	559000		Student Activities				
	561000		Office & Communication Equipment Repairs				
	562000		Research, Educational, & Medical Equipment Repairs				
	563000		Building & Household Equipment Repairs				
	564000		Routine Maintenance of Buildings				
	565000		Vehicle Repairs				
	566000		Routine Maintenance of Grounds				
	568000		Other Repairs & Alterations				
			<b>TOTAL OPERATING EXPENSES</b>	<b>\$7,497</b>	<b>\$2,999</b>	<b>\$2,999</b>	<b>\$1,499</b>
<b>ASSETS</b>							
	570000		Office & Communication Equipment > \$5,000				
	571000		Medical Equipment > \$5,000				
	572000		Research & Educational Equipment > \$5,000				
	573000		Household Equipment & Furnishings > \$5,000				
	574000		Building Equipment > \$5,000				
	575000		Vehicles				
	577000		Books & Periodicals				
	578000		Other Capital Equipment > \$5,000				
	592000		Building Construction				
	512000		Contractor Payments for Capital Asset Projects				
	512100		Purchase of Materials & Supplies				
	512200		Consultant Payments for Capital Assets Projects				
	514300		Building Improvements				
	514800		Land Improvements				
	514900		Land Purchases				
	515000		Building Purchases				
	515700		Leasehold Improvements				
	517000		Computer Equipment > \$5,000				
	517100		Computer Software > \$5,000				
			<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER EXPENSES</b>							
	583000		Scholarships, Awards				
	589000		Bank Costs				
	512500		Indirect Costs				
			<b>TOTAL OTHER EXPENSES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
			<b>TOTAL EXPENSES</b>	<b>\$31,932</b>	<b>\$12,773</b>	<b>\$12,773</b>	<b>\$6,386</b>

Southern WV Community & Technical College  
Budget FY 2007-2008

Name: Business & Public Administration

Fund: 603102  
Org: 310200

Banner	Account	Code	Description	Approved Budget 2007-2008	7/1/2007 47% Allocation	10/1/2007 40% Allocation	2/1/2008 20% Allocation
<b>PERSONAL SERVICES &amp; BENEFITS</b>							
	501000		Personal Services				
	504000		Increment				
	505000		Adjunct				
	506000		Faculty Overload				
	507000		Over Time/Temporary				
	508000		Part-time				
	509000		Summer School				
	511000		Social Security Matching				
	512000		Public Employees Insurance				
	513000		Other Health Insurance				
	514000		Workers Compensation				
	515000		Unemployment Compensation				
	516000		Pension & Retirement				
			<b>TOTAL SALARIES &amp; BENEFITS</b>	\$0	\$0	\$0	\$0
<b>OPERATING EXPENSES</b>							
	520000		Office Expenses	\$1,000	\$400	\$400	\$200
	521000		Printing and Binding				
	522000		Rental Expense				
	523000		Utilities				
	524000		Telecommunications				
	525000		Contractual & Professional				
	526000		Travel	2,560	1,024	1,024	512
	527000		Computer Services				
	528000		Vehicle Rental				
	529000		Rentals-Machines & Miscellaneous				
	531000		Association Dues & Professional Memberships				
	532000		Fire, Auto, Bond, & Other Insurance				
	534000		Cleaning, Household, & Recreational Supplies				
	535000		Advertising & Promotional				
	536000		Vehicle Operating Expense				
	537000		Research, Educational, & Medical Supplies	480	192	192	96
	538000		Routine Maintenance Contracts/Warranties				
	540000		Merchandise for Resale				
	541000		Cultural Charges				
	542000		Postage	500	240	240	120
	543000		Education Training (Stipends)				
	551000		Miscellaneous				
	552000		Training & Development				
	553000		Prints & Freight	320	240	240	120
	554000		Computer Supplies & Equipment < \$5,000	2,257	903	903	451
	555000		Attorney Legal Service Payments				
	557000		Attorney Reimbursable Expenses				
	558000		Miscellaneous Equipment Purchases < \$5,000				
	559000		Student Activities				
	561000		Office & Communication Equipment Repairs				
	562000		Research, Educational, & Medical Equipment Repairs				
	563000		Building & Household Equipment Repairs				
	564000		Routine Maintenance of Buildings				
	565000		Vehicle Repairs				
	566000		Routine Maintenance of Grounds				
	568000		Other Repairs & Alterations				
			<b>TOTAL OPERATING EXPENSES</b>	\$7,497	\$2,988	\$2,589	\$1,499
<b>ASSETS</b>							
	570000		Office & Communication Equipment > \$5,000				
	571000		Medical Equipment > \$5,000				
	572000		Research & Educational Equipment > \$5,000				
	573000		Household Equipment & Furnishings > \$5,000				
	574000		Building Equipment > \$5,000				
	575000		Vehicles				
	576000		Books & Periodicals				
	577000		Other Capital Equipment > \$5,000				
	581000		Building Construction				
	582000		Contractor Payments for Capital Asset Projects				
	583000		Purchase of Materials & Supplies				
	584000		Consultant Payments for Capital Assets Projects				
	585000		Building Improvements				
	586000		Land Improvements				
	587000		Land Purchases				
	588000		Building Purchases				
	589000		Leased Improvements				
	591000		Computer Equipment > \$5,000				
	592000		Computer Software > \$5,000				
			<b>TOTAL ASSETS</b>	\$0	\$0	\$0	\$0
<b>OTHER EXPENSES</b>							
	593000		Scholarships/Awards				
	594000		Bank Costs				
	595000		Indirect Costs				
			<b>TOTAL OTHER EXPENSES</b>	\$0	\$0	\$0	\$0
			<b>TOTAL EXPENSES</b>	\$7,497	\$2,988	\$2,589	\$1,499

Southwest Community & Technical College  
Budget FY 2009-2010

Name: Business

Fund: 468000  
Org: 310200

Banner	Account	Description	Approved Budget 2009-2010	7/1/2009 40% Allocation	10/1/2009 40% Allocation	2/1/2010 20% Allocation
		<b>PERSONAL SERVICES &amp; BENEFITS</b>				
	501000	Personal Services		-	-	-
	504000	Increment		-	-	-
	505000	Adjunct		-	-	-
	506000	Faculty Overload		-	-	-
	507000	Over Time/Temporary		-	-	-
	508000	Part-Time		-	-	-
	509000	Summer School		-	-	-
	511000	Social Security Matching		-	-	-
	512000	Public Employees' Insurance		-	-	-
	513000	Other Health Insurance		-	-	-
	514000	Worker's Compensation		-	-	-
	515000	Unemployment Compensation		-	-	-
	516000	Pension & Retirement		-	-	-
		<b>TOTAL SALARIES &amp; BENEFITS</b>		-	-	-
		<b>OPERATING EXPENSES</b>				
	520000	Office Expenses	750	300	300	150
	521000	Printing and Binding	750	300	300	150
	522000	Rental Expense		-	-	-
	523000	Utilities		-	-	-
	524000	Telecommunications		-	-	-
	525000	Contractual & Professional		-	-	-
	526000	Travel	1,500	600	600	300
	526001	Travel - Mileage Reimbursement		-	-	-
	526002	Travel - Lodging		-	-	-
	526003	Travel - Air Fare		-	-	-
	526004	Travel - Miscellaneous		-	-	-
	527000	Computer Services		-	-	-
	529000	Vehicle Rental		-	-	-
	530000	Rentals-Machines & Miscellaneous		-	-	-
	531000	Association Dues & Professional Memberships		-	-	-
	532000	Fire, Auto, Bond, & Other Insurance		-	-	-
	534000	Clothing, Household, & Recreational Supplies		-	-	-
	535000	Advertising & Promotional		-	-	-
	536000	Vehicle Operating Expense	750	300	300	150
	537000	Research, Educational, & Medical Supplies	480	192	192	96
	538000	Routine Maintenance Contracts/Warranties		-	-	-
	540000	Merchandise for Resale		-	-	-
	541000	Cellular Charges		-	-	-
	542000	Hospitality	600	240	240	120
	543000	Education Training (Stipends)		-	-	-
	544001	Energy Expense Motor Vehicles/Aircraft -Gasoline		-	-	-
	547001	Energy Expense Utilities -Electric		-	-	-
	547002	Energy Expense Utilities -Natural Gas		-	-	-
	551000	Miscellaneous		-	-	-
	552000	Training & Development		-	-	-
	553000	Postal & Freight	600	240	240	120
	554000	Computer Supplies & Equipment < \$5,000	2,067	827	827	413
	556000	Attorney Legal Service Payments		-	-	-
	557000	Attorney Reimbursable Expenses		-	-	-
	558000	Miscellaneous Equipment Purchases < \$5,000		-	-	-
	559000	Student Activities		-	-	-
	561000	Office & Communication Equipment Repairs		-	-	-
	562000	Research, Educational, & Medical Equipment Repairs		-	-	-
	563000	Building & Household Equipment Repairs		-	-	-
	564000	Routine Maintenance of Buildings		-	-	-
	565000	Vehicle Repairs		-	-	-
	566000	Routine Maintenance of Grounds		-	-	-
	568000	Other Repairs & Alterations		-	-	-
		<b>TOTAL OPERATING EXPENSES</b>	<b>7,497</b>	<b>2,999</b>	<b>2,999</b>	<b>1,499</b>
		<b>ASSETS</b>				
	570000	Office & Communication Equipment > \$5,000		-	-	-
	571000	Medical Equipment > \$5,000		-	-	-
	572000	Research & Educational Equipment > \$5,000		-	-	-
	573000	Household Equipment & Furnishings > \$5,000		-	-	-
	574000	Building Equipment > \$5,000		-	-	-
	575000	Vehicles		-	-	-
	577000	Books & Periodicals		-	-	-
	578000	Other Capital Equipment > \$5,000		-	-	-
	592000	Building Construction		-	-	-
	512000	Contractor Payments for Capital Asset Projects		-	-	-
	512100	Purchase of Materials & Supplies		-	-	-
	512200	Consultant Payments for Capital Assets Projects		-	-	-
	514300	Building Improvements		-	-	-
	514800	Land Improvements		-	-	-
	514900	Land Purchases		-	-	-
	515000	Building Purchases		-	-	-
	515700	Leasehold Improvements		-	-	-
	517000	Computer Equipment > \$5,000		-	-	-
	517100	Computer Software > \$5,000		-	-	-
		<b>TOTAL ASSETS</b>		-	-	-
		<b>OTHER EXPENSES</b>				
	583000	Scholarships, Awards		-	-	-
	589000	Bank Costs		-	-	-
	512500	Indirect Costs		-	-	-
		<b>TOTAL OTHER EXPENSES</b>		-	-	-
		<b>TOTAL EXPENSES</b>	<b>7,497</b>	<b>2,999</b>	<b>2,999</b>	<b>1,499</b>

Southern WV Community & Technical College  
Budget FY 2010-2011

Name: Business Accounting

Fund: 468000  
Org: 310201

Banner	Account	Code	Description	FY2011	Approved Budget FY2011	07/01/2010 40% Allocation	10/01/2010 40% Allocation	02/01/2011 20% Allocation
			PERSONAL SERVICES & BENEFITS					
		501000	Personal Services					
		504000	Incremental					
		505000	Adjunct					
		506000	Faculty Overload					
		507000	Over Time/Temporary					
		508000	Part-Time					
		509000	Summer School					
		511000	Social Security Matching					
		512000	Public Employees' Insurance					
		513000	Other Health Insurance					
		514000	Worker's Compensation					
		515000	Unemployment Compensation					
		516000	Pension & Retirement					
		516300	WV OPEB Remaining Contribution					
			TOTAL SALARIES & BENEFITS		\$0	\$0	\$0	\$0
			OPERATING EXPENSES					
		520000	Office Expenses		\$300	\$120	\$120	\$60
		521000	Printing and Binding		300	120	120	60
		522000	Rental Expense					
		523000	Utilities					
		523003	Utilities-Water & Sewage					
		523004	Utilities-Garbage Disposal					
		524000	Telecommunications					
		525000	Contractual & Professional					
		526000	Travel		1,000	400	400	200
		526001	Travel-Mileage					
		526002	Travel-Lodging					
		526003	Travel-Air Fare					
		526004	Travel-Miscellaneous					
		526005	Travel-Food					
		527000	Computer Services					
		528000	Vehicle Rental					
		530000	Rentals-Machines & Miscellaneous					
		530001	Rentals-Copiers					
		531000	Association Dues & Professional Memberships					
		532000	Fire, Auto, Bond, & Other Insurance					
		534000	Clothing, Household, & Recreational Supplies					
		535000	Advertising & Promotional					
		536000	Vehicle Operating Expense					
		537000	Research, Educational, & Medical Supplies		200	80	80	40
		538000	Routine Maintenance Contracts/Warranties					
		540000	Merchandise for Resale					
		541000	Cellular Charges					
		542000	Hospitality		300	120	120	60
		543000	Education Training (Stipends)					
		544000	Energy Expense Motor Vehicle/Aircraft					
		544001	Energy Expense Motor Vehicle/Aircraft-Gasoline		0	0	0	0
		544002	Energy Expense Motor Vehicle/Aircraft-Diesel					
		547000	Energy Expense Utilities					
		547001	Energy Expense Utilities-Electric					
		547002	Energy Expense Utilities-Gas					
		551000	Miscellaneous					
		552000	Training & Development					
		553000	Postal & Freight		250	100	100	50
		554000	Computer Supplies		900	360	360	180
		554001	Computer Equipment < \$5,000					
		556000	Attorney Legal Service Payments					
		557000	Attorney Reimbursable Expenses					
		558000	Miscellaneous Equipment Purchases < \$5,000					
		559000	Student Activities					
		561000	Office & Communication Equipment Repairs					
		562000	Research, Educational, & Medical Equipment Repairs					
		563000	Building & Household Equipment Repairs					
		564000	Routine Maintenance of Buildings					
		565000	Vehicle Repairs					
		568000	Routine Maintenance of Grounds					
		568000	Other Repairs & Alterations					
			TOTAL OPERATING EXPENSES		\$3,250	\$1,300	\$1,300	\$650
			ASSETS					
		570000	Office & Communication Equipment > \$5,000					
		571000	Medical Equipment > \$5,000					
		572000	Research & Educational Equipment > \$5,000					
		573000	Household Equipment & Furnishings > \$5,000					
		574000	Building Equipment > \$5,000					
		575000	Vehicles					
		577000	Books & Periodicals					
		578000	Other Capital Equipment > \$5,000					
		592000	Building Construction					
		512000	Contractor Payments for Capital Asset Projects					
		512100	Purchase of Materials & Supplies					
		512200	Consultant Payments for Capital Assets Projects					
		514300	Building Improvements					
		514800	Land Improvements					
		514900	Land Purchases					
		515000	Building Purchases					
		515700	Leasehold Improvements					
		517000	Computer Equipment > \$5,000					
		517100	Computer Software > \$5,000					
			TOTAL ASSETS		\$0	\$0	\$0	\$0
			OTHER EXPENSES					
		583000	Scholarships, Awards					
		589000	Bank Costs					
		512500	Indirect Costs					
			TOTAL OTHER EXPENSES		\$0	\$0	\$0	\$0
			TOTAL EXPENSES		\$3,250	\$1,300	\$1,300	\$650

Southern WV Community & Technical College  
Budget FY 2011-2012

Name: Business Accounting

Fund: 468000  
Org: 310201

Banner	Account	Code	Description	Approved Budget FY2012	07/01/2011 40% Allocation	10/01/2011 40% Allocation	02/01/2012 20% Allocation
			<b>PERSONAL SERVICES &amp; BENEFITS</b>				
	501000		Personal Services				
	504000		Increment				
	505000		Adjunct				
	506000		Faculty Overload				
	507000		Over Time/Temporary				
	508000		Part-Time				
	509000		Summer School				
	511000		Social Security Matching				
	512000		Public Employees' Insurance				
	513000		Other Health Insurance				
	514000		Worker's Compensation				
	515000		Unemployment Compensation				
	516000		Pension & Retirement				
	516300		WV OPEB Remaining Contribution				
			<b>TOTAL SALARIES &amp; BENEFITS</b>	\$0	\$0	\$0	\$0
			<b>OPERATING EXPENSES</b>				
	520000		Office Expenses	\$300	\$120	\$120	\$60
	521000		Printing and Binding	0	0	0	0
	522000		Rental Expense				
	523000		Utilities				
	523003		Utilities-Water & Sewage				
	523004		Utilities-Garbage Disposal				
	524000		Telecommunications				
	525000		Contractual & Professional				
	526000		Travel	0	0	0	0
	526001		Travel-Mileage	100	\$40	\$40	\$20
	526002		Travel-Lodging	300	\$120	\$120	\$60
	526003		Travel-Air Fare				
	526004		Travel-Miscellaneous				
	526005		Travel-Food				
	527000		Computer Services				
	529000		Vehicle Rental				
	530000		Rentals-Machines & Miscellaneous				
	530001		Rentals-Copiers				
	531000		Association Dues & Professional Memberships				
	532000		Fire, Auto, Bond, & Other Insurance				
	534000		Clothing, Household, & Recreational Supplies				
	535000		Advertising & Promotional				
	536000		Vehicle Operating Expense				
	537000		Research, Educational, & Medical Supplies	200	80	80	40
	538000		Routine Maintenance Contracts/Warranties				
	540000		Merchandise for Resale				
	541000		Cellular Charges				
	542000		Hospitality	125	50	50	25
	543000		Education Training (Stipends)				
	544000		Energy Expense Motor Vehicle/Aircraft				
	544001		Energy Expense Motor Vehicle/Aircraft-Gasoline	0	0	0	0
	544002		Energy Expense Motor Vehicle/Aircraft-Diesel				
	547000		Energy Expense Utilities				
	547001		Energy Expense Utilities-Electric				
	547002		Energy Expense Utilities-Gas				
	561000		Miscellaneous	380	156	156	78
	562000		Training & Development	125	50	50	25
	563000		Postal & Freight	45	18	18	9
	564000		Computer Supplies	75	30	30	15
	564001		Computer Equipment < \$5,000				
	568000		Attorney Legal Service Payments				
	567000		Attorney Reimbursable Expenses				
	558000		Miscellaneous Equipment Purchases < \$5,000	1,590	636	636	318
	559000		Student Activities				
	561000		Office & Communication Equipment Repairs				
	562000		Research, Educational, & Medical Equipment Repairs				
	563000		Building & Household Equipment Repairs				
	564000		Routine Maintenance of Buildings				
	565000		Vehicle Repairs				
	566000		Routine Maintenance of Grounds				
	568000		Other Repairs & Alterations				
			<b>TOTAL OPERATING EXPENSES</b>	\$3,250	\$1,300	\$1,300	\$650
			<b>ASSETS</b>				
	570000		Office & Communication Equipment > \$5,000				
	571000		Medical Equipment > \$5,000				
	572000		Research & Educational Equipment > \$5,000				
	573000		Household Equipment & Furnishings > \$5,000				
	574000		Building Equipment > \$5,000				
	575000		Vehicles				
	577000		Books & Periodicals				
	578000		Other Capital Equipment > \$5,000				
	592000		Building Construction				
	512000		Contractor Payments for Capital Asset Projects				
	512100		Purchase of Materials & Supplies				
	512200		Consultant Payments for Capital Assets Projects				
	514300		Building Improvements				
	514800		Land Improvements				
	514900		Land Purchases				
	515000		Building Purchases				
	515700		Leasehold Improvements				
	517000		Computer Equipment > \$5,000				
	517100		Computer Software > \$5,000				
			<b>TOTAL ASSETS</b>	\$0	\$0	\$0	\$0
			<b>OTHER EXPENSES</b>				
	583000		Scholarships, Awards				
	589000		Bank Costs				
	512500		Indirect Costs				
			<b>TOTAL OTHER EXPENSES</b>	\$0	\$0	\$0	\$0
			<b>TOTAL EXPENSES</b>	\$3,250	\$1,300	\$1,300	\$650

Southern WV Community & Technical College  
Budget FY 2012-13

Name: Business Accounting

Fund: 468000  
Org: 310201

Banner	Account	Description	Approved Budget FY2012	Requested Budget FY2013	YTD Expenditures FY2011	YTD Expenditures 12/31/11
		<b>PERSONAL SERVICES &amp; BENEFITS</b>				
501000		Personal Services				
504000		Increment				
505000		Adjunct				
506000		Faculty Overload				
507000		Over Time/Temporary				
508000		Part-Time				
509000		Summer School				
511000		Social Security Matching				
512000		Public Employees' Insurance				
513000		Other Health Insurance				
514000		Worker's Compensation				
515000		Unemployment Compensation				
516000		Pension & Retirement				
516300		WV OPEB Remaining Contribution				
		<b>TOTAL SALARIES &amp; BENEFITS</b>	\$0	\$0	\$0	\$0
		<b>OPERATING EXPENSES</b>				
520000		Office Expenses		\$500		
521000		Printing and Binding				
522000		Rental Expense				
523000		Utilities				
523003		Utilities-Water & Sewage				
523004		Utilities-Garbage Disposal				
524000		Telecommunications				
525000		Contractual & Professional		250		
526000		Travel		1,000		
526001		Travel-Mileage		100		
526002		Travel-Lodging		300		
526003		Travel-Air Fare				
526004		Travel-Miscellaneous				
526005		Travel-Food				
527000		Computer Services				
529000		Vehicle Rental				
530000		Rentals-Machines & Miscellaneous				
530001		Rentals-Copiers				
531000		Association Dues & Professional Memberships				
532000		Fire, Auto, Bond, & Other Insurance				
534000		Clothing, Household, & Recreational Supplies				
535000		Advertising & Promotional		250		
536000		Vehicle Operating Expense				
537000		Research, Educational, & Medical Supplies		250		
538000		Routine Maintenance Contracts/Warranties				
540000		Merchandise for Resale				
541000		Cellular Charges				
542000		Hospitality		125		
543000		Education Training (Stipends)				
544000		Energy Expense Motor Vehicle/Aircraft				
544001		Energy Expense Motor Vehicle/Aircraft-Gasoline				
544002		Energy Expense Motor Vehicle/Aircraft-Diesel				
547000		Energy Expense Utilities				
547001		Energy Expense Utilities-Electric				
547002		Energy Expense Utilities-Gas				
551000		Miscellaneous		390		
552000		Training & Development		125		
553000		Postal & Freight		45		
554000		Computer Supplies		75		
554001		Computer Equipment < \$5,000				
556000		Attorney Legal Service Payments				
557000		Attorney Reimbursable Expenses				
558000		Miscellaneous Equipment Purchases < \$5,000		605		
559000		Student Activities				
561000		Office & Communication Equipment Repairs				
562000		Research, Educational, & Medical Equipment Repairs				
563000		Building & Household Equipment Repairs				
564000		Routine Maintenance of Buildings				
565000		Vehicle Repairs				
566000		Routine Maintenance of Grounds				
568000		Other Repairs & Alterations				
		<b>TOTAL OPERATING EXPENSES</b>		\$4,015		
		<b>ASSETS</b>				
570000		Office & Communication Equipment > \$5,000				
571000		Medical Equipment > \$5,000				
572000		Research & Educational Equipment > \$5,000				
573000		Household Equipment & Furnishings > \$5,000				
574000		Building Equipment > \$5,000				
575000		Vehicles				
577000		Books & Periodicals				
578000		Other Capital Equipment > \$5,000				
592000		Building Construction				
512000		Contractor Payments for Capital Asset Projects				
512100		Purchase of Materials & Supplies				
512200		Consultant Payments for Capital Assets Projects				
514300		Building Improvements				
514800		Land Improvements				
514900		Land Purchases				
515000		Building Purchases				
515700		Leasehold Improvements				
517000		Computer Equipment > \$5,000				
517100		Computer Software > \$5,000				
		<b>TOTAL ASSETS</b>				
		<b>OTHER EXPENSES</b>				
583000		Scholarships, Awards				
589000		Bank Costs				
512500		Indirect Costs				
		<b>TOTAL OTHER EXPENSES</b>				
		<b>TOTAL EXPENSES</b>		\$4,015		

# 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%**

<b>Program -- AAS</b>	<b>#Pass</b>	<b>#Taken</b>	<b>%Passed</b>
<b>Business Accounting</b>	<b>15</b>	<b>15</b>	<b>100%</b>

2008 Assessment Report

Department: Business  
540-AAS—Business Accounting

n=15

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

All Areas—15--100%

Gender	Ethnicity	AM	LI	RFI	Met All Standards	
F	W	5	4	4	S	
F	W	5	4	4	S	
F	W	5	4	4	S	
F	H	6	4	4	S	
F	W	5	4	5	S	
F	W	5	4	5	S	
M	O	5	4	5	S	
F	W	5	4	5	S	
F	W	5	4	5	S	
M	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		
	n=	15	15	15		
	Mean	5.2	4.1	5		
	Standard	4	4	4		
		0--<3	0--<3	0--<3		
		0-3	0-3	0-3		
		1-4	14-4	4-4	0 – U	0% U
		10-5	1-5	7-5	15 – S	100% S
		4-6	0-6	4-6		
		0-7	0-7	0-7		
	Met Standard	15	15	15		

## 2008 Assessment Report

Assessment Matrix for Measuring Program Goals  
Business Accounting

Goals 1-4					
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.

Notes:

Goal 1

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 2

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

Goal 3

Goal 4

Demonstrate working knowledge of computerized accounting procedures using current software.

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

<i>Associate of Applied Science Degree</i>			
Program	#Passed	#Taken	%Passed
Business Accounting	8	8	100%

## 540- Business Accounting

Business Accounting					
Campus	Gender	Criteria: Applied Math Score	Criteria: Locating Information Score	Criteria: Reading For Information Score	Met All Three Criteria Standards
Logan	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	S
Boone	M	6	4	7	S
Williamson	F	6	5	7	S
	Summary	43	34	47	
	n=	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%)	
Number Who Scored <3 (% of Total for Each Criteria)		0	0	0	
Number Who Scored 3 (% of Each Criteria)		0	0	0	
Number Who Scored 4 (% of Each Criteria)		2 (25%)	6 (75%)	0	
Number Who Scored 5 (% of Each Criteria)		1 (12.5%)	2 (25%)	3 (37.5%)	
Number Who Scored 6 (% of Each Criteria)		5 (62.5%)	0	3 (37.5%)	
Number Who Scored 7 (% of Each Criteria)		0	0	2 (25%)	
Number Who Met All 3 Criteria Standards Satisfactorily (% of Overall Total)		8 (100%)			
Number Who Met All 3 Criteria Standards Unsatisfactorily (% of Overall Total)		0			

# Business Accounting-AAS

Table 1

Major	Campus	Total Score	Skills Dimension Subscores				Context-Based Subscores		
			Critical Thinking	Reading	Writing	Mathematics	Humanities	Social Sciences	Natural Sciences
540	Logan	413	104	105	108	105	109	107	102
540	Boone	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	122	121	125	119
		3057	766	802	794	783	787	787	783
Mean		437	109	115	113	112	112	112	112

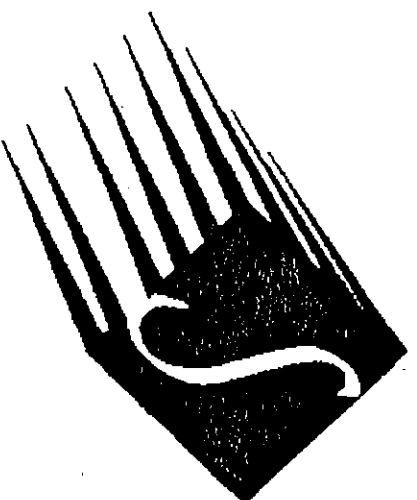
Table 2

Major	Reading		Critical Thinking	Writing			Mathematics		
540	P	P	M	P	P	M	P	P	M
540	P	M	N	P	M	M	P	P	N
540	N	N	N	N	N	N	N	N	N
540	N	N	N	P	N	N	N	N	N
540	P	P	N	M	N	N	P	M	N
540	M	N	N	M	N	N	N	N	N
540	M	N	N	P	N	N	P	M	N

Table 3

Major 540	Proficient	Marginal	Not Proficient
Reading Level I	43%	29%	28%
Reading Level II	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

Campus	Major	Total Score	Critical Thinking	Reading	Writing	Mathematics	Humanities	Social Sciences	Natural 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	M	N	N	N	N	N
540	P	P	M	P	M	N	P	P	P
540	P	N	N	M	N	N	M	N	N
540	N	N	N	M	N	N	M	N	N
540	P	P	M	P	P	M	P	N	N
540	M	N	N	P	M	N	P	M	N

Table 3

	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 Proficient	33.3%	66.7%	66.7%	0.0%	50.0%	83.3%	16.7%	66.7%	83.3%

# SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE ASSESSMENT REPORT 2012

## Career and Technical /Business – Accounting – AAS

Table 1

Student Data			Skills Dimension Subscores				Context-Based Subscores		
Campus	Major	Total Score	Critical Thinkin g	Readin g	Writing	Mathematics	Humanitie s	Social Science	Natural Science
Williamson	S40	449	108	120	120	115	113	110	117
		449	108	120	120	115	113	110	117
		MEAN	449	108	120	120	115	113	110

Table 2

Major	Reading		Critical Thinkin g	Writing			Mathematics		
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3
S40	P	M	H	P	P	M	P	M	N
Proficient	1	0	0	1	1	0	1	0	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

	Reading		Critical Thinkin g	Writing			Mathematics		
	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%
		100.00						100.00	
Marginal	0.00%	%	0.00%	0.00%	0.00%	100.00%	0.00%	%	0.00%
Not Proficient			100.00						100.00
	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	2007-08 HC				2008-09 HC				2009-2010 HC			2010-11 HC				2011-12 HC			
Business Accounting	FA		SP		FA		SP		FA	SP		FA		SP		FA		SP	
	F	P	F	P	F	P	F	P		F	P	F	P	F	P	F	P	F	P
Major – 540	35	25	38	20	45	16	32	18	*47	39	11	33	12	36	19	39	5	29	5

\*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	2007-08		2008-09		2009-10		2010-11		2011-12	
	Fall	Spring	Fall	Spring	Fall	Spring	Fall	Spring	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				

# Appendix VI

## Accounting Articulation Agreements

**Articulation Agreement**  
**Southern West Virginia Community and Technical College**  
**and**  
**Franklin University**

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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 identified 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 Aid 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.

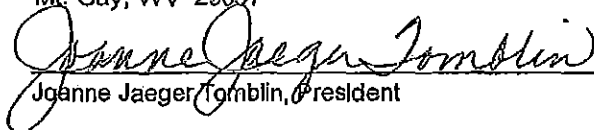
Franklin University reserves the right to modify the terms and conditions of this Agreement or to discontinue the articulation program at any time. Notice of modification or intentions to discontinue shall come in writing from one President to the other at least nine months prior to the date on which 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**

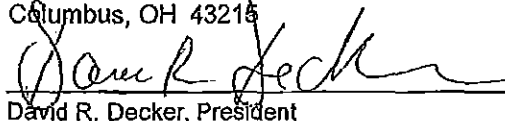
PO Box 2900 Dempsey Branch Rd.  
Mt. Gay, WV 25637

  
Joanne Jaeger Tomblin, President

12-14-11  
Date

**Franklin University**

201 South Grant Avenue  
Columbus, OH 43215

  
David R. Decker, President

12/15/11  
Date

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



**Articulation Agreement  
Financial Addendum**

**Southern West Virginia Community and Technical College  
and  
Franklin University**

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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 Strategies, 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

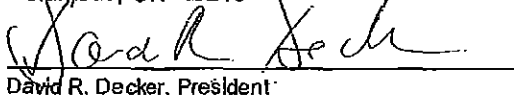
  
Joanne Jaeger Tomblin, President

12-14-11  
Date

**Franklin University**

201 South Grant Avenue

Columbus, OH 43215

  
David R. Decker, President

12/15/11  
Date

# Appendix VII

## Accounting Program Course Offerings With Descriptions



# 2012-2013 Catalog

Southern West Virginia Community and Technical College  
1-866-SWVCTC1  
[www.southernwv.edu](http://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 financial 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, financial 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 fundamentals 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**

<b>Median Wages:</b>	(2011) \$16.70 hourly/\$34,740 annual
<b>Employment:</b>	(2010) 1,898,000 employees
<b>Projected Growth:</b>	(2010-2020) Average (10% to 19%)
<b>Projected Job Openings:</b>	(2010-2020) 467,800
<b>Top Industries:</b>	Professional, Scientific, and Technical Services

**State and National Wages**

Location	Pay Period	2011				
		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**

	Employment		Percent Change	Job Openings
	2010	2020		
United States				
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](http://www.onetonline.org/link/details/43-3031.00)