



**Accounting Program Review**

**Associate of Applied Science Accounting Pathway**

**2018-2022**



**Prepared by the Applied Sciences Division Chair**

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## **Section 1: Alignment of program mission and purposes with mission and purposes of NCCC.**

### **MISSION**

The mission of Neosho County Community College is to *enrich our communities and our student's lives*.

- The mission of the Accounting program correlates with the institutional mission statement by providing traditional and non-traditional students with the opportunity to acquire the skill set necessary to obtain gainful employment in the field of accounting.
- This is achieved through quality instruction and providing current skills needed in the workplace.

### **PURPOSES**

Our purposes are:

#### ***Student learning through:***

- Integrating effective curriculum, teaching, and technology to build engaging educational environments
- Using effective assessment processes for educational environments
- Advancing critical thinking and open exchange of ideas

A full range of accounting courses have been provided, starting with ACCT 108 College Accounting, which is offered every fall and spring semester for students who have no accounting background. Standard transfer courses include ACCT 201 Financial Accounting and ACCT 202 Managerial Accounting, which provide sophomore-level instruction. Recommended elective courses include ACCT 107 Payroll Accounting, ACCT 205 QuickBooks® Accounting, and ACCT 111 Individual Income Tax, which are offered on a rotational basis. The accounting instructors have utilized publisher provided learning management systems to keep students update with current accounting process and practices as the financial and taxation process change yearly.

The accounting program is a quality educational program. It is one of the business programs that is fully accredited by the Accreditation Council of Business Schools and Programs (ACBSP), thus it meets the rigorous standards of excellence as set by this accrediting body.

The accounting program is following the assessment processes, which are established at NCCC in an effort to improve student learning of course and program outcomes. Assessment will be discussed in more detail in Section 2 of this report.

#### ***Student success through:***

- Facilitating student goal completion, retention and persistence
- Promoting accessibility via college/career readiness efforts, affordability, flexible scheduling & modalities
- Using a comprehensive system of proactive support
- Embracing diversity

The philosophy that personal attention and individualized advising are essential for student success is employed. Jim Halstead advised accounting majors on the Chanute campus until his retirement in May of 2022. Since his retirement, Richard Webber and others have assisted students with their advising questions. Since there is no full-time business instructor on the Ottawa campus, advising duties are shared among TLC staff and Ottawa faculty members. Jim Halstead provided additional assistance to the Ottawa campus when needed. His open-door policy allowed students to discuss their college and career plans at any time throughout his tenure.

The accounting program provides affordable instruction for students, with the standard tuition rates applying to non-majors courses within the program. Most accounting majors' courses do require the assessment of additional fees. These fees are charged for the use of online homework/test management systems and e-books. Business program scholarships, covering tuition only, are available to full-time business students who are Neosho County residents and are taking at least nine credit hours of business courses per year.

Courses within the program are regularly offered in accordance with the course rotation schedule. Many courses are available online, face-to-face or as hybrid classes. There are few evening courses available since demand has shifted to online classes instead of night classes. In accordance with ACBSP standards, full-time instructors are to be available to all students, including day, evening, and online.

Accounting program students benefit from the variety of student services available to NCCC students. Currently we are doing our best to help every student no matter their background. However, they are not diversity specific, some just happen to be from diverse backgrounds (non-traditional, poor, ethnic).

***Accountability to stakeholders through:***

- Communicating openly with all constituencies
- Managing resources ethically & effectively
- Implementing systematic, evidence-based integrated plans
- Supporting and developing college employees and the Board of Trustees
- Providing safe and comprehensive facilities

Communication with area business professionals and stakeholders is maintained through the Business and Technology Advisory Board and various other ways. The Advisory Board has representation from different businesses and organizations from the community. Meetings are held twice each year to discuss what is happening in the business and technology programs. The Board provides input into the program to ascertain that NCCC is meeting the needs of business and industry. Jim Halstead maintained contact with local professionals in the accounting, business, and education fields. Local contacts did switch to Richard Webber upon Jim's retirement. These local contacts were transferred to Elizabeth Vogel upon her start date of January 8, 2024.

Ethical management of resources and accountability is a priority. The accounting program is funded through the college budget annually and is administered by the accounting instructor.

Accreditation through the ACBSP requires accountability in providing quality educational offerings. We just applied for our 2 year review. The 10-year big review is due in a year or two. Ethics is at the forefront of accounting not only for accounting instructors but also as outcomes in the teaching of accounting to our students. The last five years we have not seen many changes. We have simplified outcomes to a set we believe we can actually assess. There has been some work on course rotation. However, we have not had a teacher for the last 1.5 years. Before that, Jim had suggestions for changes, but did not implement them. The biggest being adding a capstone course and encouraging the AAS students to sit for the Bookkeeping exam.

In addition, the development of leaders is certainly a focus within the program. Input is received regarding the industry expectations, so that leaders in the field can be produced through NCCC's accounting program. Facilities on both campuses are safe, up-to-date, and handicapped accessible. On the Chanute campus, students have access to three computer labs in the Rowland Building as well as computers in the Chapman Learning Center. In Ottawa, computers are available in the Teaching and Learning Center (TLC). The main software available is Microsoft® Office, with Word, Excel and PowerPoint being the most commonly used. QuickBooks® software is no longer needed since it is being taught with QuickBooks Online®.

***Meeting community needs through:***

- Facilitating community and economic development by providing an informed citizenry & skilled workforce
- Fostering cultural, educational, and athletic enrichment
- Offering learning opportunities for all
- Inspiring a spirit of service, innovation and entrepreneurship

Courses are offered to meet community needs as demand warrants. Cultural enrichment occurs in the classroom, as well as through the Business and Innovation Club. Local businesses send employees to NCCC for basic accounting training. In addition, field trips are taken allowing students to see businesses in operation.

<b>2018-19</b>	2018 - Sept 13: Tour & talk - Coffee entrepreneur Lisa Armstrong
	2018 - Nov 5: Tour & talk -Bridgewood Cabinets
	2018 - Dec 5: COF
	2019 - Mar 5: Tour & talk – Ken Lickteig – Bank of Commerce
	2019 - Mar 29: Guest speaker - Ag Eagle founder
	2019 - May 10: Tour & talk – Garmin world HQ
<b>2019-20</b>	2019- Oct 24: Tour & talk - Cobalt Boats, Neodesha
	2019- Nov 11: Guest Speaker: Jennifer Newton, Nursing Manager, NMRMC
	2019- Nov 19: Tour - Federal Reserve Bank of KC
	2019- Nov 19: Trip Guest Speaker: Founders of “Bee Organized”
	2020- Feb 26: Web Conference Speaker: NFL’s Brandon Copeland on Personal Finance
2020- Mar 10: Tour & talk (and eat!) - Big Ed’s Steakhouse	
<b>2020-21</b>	No Events due to Covid Pandemic
<b>2021-22</b>	2021- Nov 8: Catherine Murray – Working from home
	2021- Nov 11: Miranda’s Bakery
	2022- April 22: Miller’s MPix tour & PSU visit
	2022- April 28: K-State Pitch Competition
<b>2022-23</b>	2022- May 4: SCORE Webinar Shatto Milk
	2022- Oct 5: Miranda’s Bakery
	2022- Oct 20: SCORE webinar – Woman in Business
	2022- Dec 9 <sup>th</sup> : KC Federal Reserve Bank Tour / That Redcoats Store (UK Import business)
	2023- Feb 9 <sup>th</sup> : Amazon Webinar “Navigating Your Small Business in Economic Uncertainty”
	2023- Feb 23 <sup>rd</sup> : Federal Reserve Bank “Woman in Economics Symposium”
<b>2023-24</b>	2023- Apr 13: Community Health Centers of Southeast KS, Ashley Hopkins on Human Resources Management
	No fall 2023 events due to accreditation work and heavy class load
	2024- Mar 5: Bridgewood Cabinet tour and management issue discussion

### Brief History of the Program

During the first four years of this five-year review Jim Halstead was the accounting instructor. He retired at the end of the 2021-2022 academic year. Jim Halstead was hired starting in the 2016-2017 academic year as the accounting instructor. After his retirement and the early exit of a previously hired full-time faculty member, Jim contacted the college to help teach a few face-to-face Accounting classes during the fall 2022 semester. Elizabeth Vogel filled Mr. Halstead’s full-time position. During the time for Jim’s retirement and the hiring of Elizabeth, two adjunct accounting instructors helped cover online accounting classes for the college.

The previous recommendation was to maintain the program and it has remained in place since then. In the opportunities, it was mentioned that additional classes could be developed online including Payroll Accounting and QuickBooks® Accounting. This has been done for both courses and the Individual Income Tax class has been added.

There is one threat to mention which was the possibility of decreased funding. Luckily, we have not seen this happen but funding has been flat which does not help the program.

## Previous SWOT analysis:

### 1. Strengths

- a. The mission and purposes of the program contribute to NCCC's mission and purposes.
- b. The Accreditation Council of Business Schools and Programs (ACBSP) accredit the program.
- c. There is a well-qualified, experienced full-time instructor in the program in Chanute.
- d. Other than faculty salary, the program has minimal costs to maintain.
- e. Assessment data provides documentation that most course and program outcomes are being met and that student learning is occurring.
- f. Courses within the program serve other business and technology programs as well (i.e. AS-Business Administration, AAS-Management, etc.)
- g. The program is fully online so students can complete the program from anywhere in the WORLD.
- h. The program has multiple exit points (i.e. Level I and Level II certificates).
- i. The advisory board is comprehensively comprised of business, community, and institutional leadership, which provides wide breadth and depth when assessing stakeholder needs.
- j. The AAS degree program provides an opportunity for students who do not wish to transfer, but who desire a job in the accounting field after two years.
- k. Students in the program have the opportunity to participate in the Business and Innovation Club.

### 2. Weaknesses

- a. Jim Halstead is the only full-time instructor directly associated with the program and he is located in Chanute. There is no full-time accounting/business instructor in Ottawa.
- b. There is little time to devote to program improvement, course development, and recruitment of students. The daily demands on the instructors occupy most of the time, leaving little time to focus on new opportunities.
- c. The availability of qualified and available adjunct instructors is limited.
- d. The number of students completing the AAS degree is minimal.
- e. Opportunities and pay are substantially greater with a bachelor's degree in accounting, so students are encouraged to follow the AS-Business Administration transfer path.
- f. An appropriate third-party certification instrument has not been identified.
- g. The website for the program needs to be more fully developed.
- h. Advising for the program being done by non-accounting/business advisors.
- i. There are no specific scholarship opportunities available to AAS Accounting majors.
- j. Some courses have low enrollments, which affect their offering each (i.e. Payroll Accounting and QuickBooks Accounting).
- k. Lack of marketing and promotion of the program (especially of our ACBSP accreditation).
- l. There have been no budget line increases for several years in the program.

### 3. Opportunities

- a. Additional classes could be developed for online and/or face-to-face.
- b. There is an opportunity for growth on the Ottawa campus.
- c. Educational and training needs of business and industry also provide an opportunity for growth.
- d. Having AAS Accounting, scholarships would have the potential of increasing program enrollment.
- e. Recruiting students from other areas in Southeast Kansas, which are not, served by a community college AAS Accounting program (Labette, Fort Scott, Allen and Coffeyville).
- f. Implementing third-party certification into the program specifically:
  - i. American Institute of Professional Bookkeepers – Certified Bookkeeper
  - ii. American Payroll Association – Fundamental Payroll Certification
  - iii. Certiport – Certified QuickBooks User
- g. Implementing a VITA program within the degree.
- h. Only allowing program instructors to advise accounting majors could improve advising.
- i. Increase marketing efforts to attract and retain students would benefit the program.
- j. Providing more focused degree certificates
- k. Recruitment of more non-traditional students could be increased.

- I. Increase the accounting budget to take advantage of opportunities.
4. Threats
    - a. More and more jobs require at least a bachelor's degree, making the AAS degree in Accounting less valued.
    - b. Decreased funding or not increasing funding of the program constitutes a threat.
    - c. Population decline in the NCCC service area.

## Section 2: Curriculum of Program and Outcomes Assessment

### Accounting, AAS

#### Level I Certificate, Level II Certificate, and Associate of Applied Science Program Path.

The Associate of Applied Science in Accounting is a two-year degree for students who intend to seek employment upon graduation rather than transfer to a university. Level I certification exposes students to fundamental business concepts and Level II certification provides more in depth business content. Career areas may include accounting clerk, staff accountant, bookkeeper, payroll clerk, cashier, treasurer, administrative assistant, and office manager.

#### Prerequisites

The student will need to demonstrate proficiencies in reading, English, and mathematics based on the Mandatory Placement Policy, or by taking the recommended/ required classes. Some of the courses in this curriculum have specific prerequisites.

#### Program Path

The listing that follows is a recommended sequence of courses for full-time students. The student should consult with an advisor for information specific to their academic situation.

**For More Information Contact** Program advisor: Advising Staff, 620-432-0311 [advising@neosho.edu](mailto:advising@neosho.edu)

(Fall) Semester I	(Spring) Semester II
ACCT 108 College Accounting <b>3</b> cr hrs	ACCT 205 QuickBooks Accounting <b>3</b> cr hrs
MGMK 101 Introduction to Business <b>3</b> cr hrs	MGMK 135 Human Relations And Supervision <b>3</b> cr hrs
CSIS 100 Computer Concepts & Applications <b>3</b> cr hrs	OTEC 123 Office Machines <b>2</b> cr hrs
OTEC 107 Office Systems and Procedures <b>3</b> cr hrs	BUSI 118 Business Communications <b>3</b> cr hrs
CURR 100 First Year Seminar <b>1</b> cr hrs	SOSC 101 American Government <b>3</b> cr hrs
BUSI 106 Business Mathematics <b>3</b> cr hrs <b>OR</b>	Approved Business Program Elective <b>3</b> cr hrs
Approved Math Course <b>3</b> cr hrs	
<b>Total Credit Hours: 16</b>	<b>Total Credit Hours: 17</b>
Account Level I Certificate credit hours: 33	

(Fall) Semester III	(Spring) Semester IV
ACCT 201 Financial Accounting <b>3</b> cr hrs	ACCT 202 Managerial Accounting <b>3</b> cr hrs
ACCT 107 Payroll Accounting <b>3</b> cr hrs	BUSI 114 Business Law <b>3</b> cr hrs
MGMK 147 Introduction to Management <b>3</b> cr hrs	CSIS 111 Spreadsheet Applications <b>1</b> cr hrs
ENGL 101 English Composition I <b>3</b> cr hrs	COMM 213 Interpersonal Communication <b>3</b> cr hrs <b>OR</b>
HPER 150 Lifetime Fitness <b>1</b> cr hrs	COMM 207 Fundamentals Of Speech <b>3</b> cr hrs
Approved General Education Course <b>3</b> cr hrs	ECON 200 Microeconomics <b>3</b> cr hrs <b>OR</b>
	ECON 201 Macroeconomics <b>3</b> cr hrs
	BUSI 112 Business Field Study <b>2</b> cr hrs <b>OR</b>

(Fall) Semester III	(Spring) Semester IV
	Approved Business Program Elective 2 cr hrs
<b>Total Credit Hours: 16</b>	<b>Total Credit Hours: 15</b>
Account Level II Certificate credit hours: 49	Total Program Path Credits for Associate of Applied Science Degree: 64

## Accreditation

The Accreditation Council for Business Schools and Programs (ACBSP) accredits the Associate of Applied Science degree.

## General Education (GE) Courses

In order to graduate with a college degree, all students are required to take certain general education courses. These include ENGL 101 English Composition I, COMM 213 Interpersonal Communication, or COMM 207 Fundamentals of Speech, CURR 100 First Year Seminar, and a three credit hour computer literacy proficiency course. Other general education electives may be required to meet degree requirements.

## Program Core Courses

ACCT 108 College Accounting, ACCT 201 Financial Accounting, ACCT 202 Managerial Accounting and ACCT 205 QuickBooks Accounting.

## Program Elective Courses

MGMK 135 Human Relations and Supervision, BUSI 106 Business Mathematics or other approved math course, ECON 200 Microeconomics or ECON 201 Macroeconomics, BUSI 114 Business Law, OTEC 107 Office Systems and Procedures, OTEC 123 Office Machines, and MGMK 147 Introduction to Management, or other approved electives.

## Program Outcomes

1. List and perform the steps in the accounting cycle.
2. Prepare basic external financial statements, including the income statement, balance, and statement of cash flows.
3. Evaluate a company's performance using financial statement analysis tools and techniques.
4. Perform accounting procedures for a firm's internal information needs.
5. Explain and employ the accrual basis of accounting.
6. Define basic generally accepted accounting principles.
7. Demonstrate the proper use of a computerized accounting system.
8. Compute and prepare payroll checks.
9. Prepare the required Federal and Kansas payroll reports.
10. Make ethical decisions incorporating the standards of the profession.



**Assessment methods, course and program:**

The main emphasis in assessment for accounting is in the doing of the actual accounting that is being learned (problem-based). This is true in all six of the current accounting courses being offered. The major focus in assessment is in the testing area. Since accounting is a skill that will be used by graduates, it is important that they know the skill well. Testing therefore is the main way to see that the students are able to do these skills.

**Chapter Homework:** In most cases, this is doing problems and exercises on the material covered in the chapter. Usually it is done through a textbook homework/test manager program (i.e. Connect or CengageNow). In face-to-face classes, homework may also include written problems. In some accounting courses, the chapter homework is multiple choice questions and problems. In QuickBooks®, it is doing the assignments in the program itself.

**Chapter Projects:** In QuickBooks®, Payroll and Income Tax there are projects to be completed. These are doing the actual accounting work for a fictional business and includes completing various tax forms.

**Forum Assignments:** For the online accounting courses students complete several forum assignments where they may discuss the topics of the chapters or do cases of different accounting real-life scenarios.

**Chapter Exams:** The exams in some courses may be on one chapter at a time or in others, they are normally covering two chapters each time. As mentioned earlier in this section, this is the main form of assessment in accounting. Exams are problem-based on the material covered in the chapters.

## Program outcomes and matrix

**PROGRAM ASSESSMENT MATRIX – 23-24**  
**Accounting – AAS Degree**  
**Submitted by James Halstead – Revised as of 11/11/2022**  
**Current as of 02/07/2023**  
**Effective Date: June 1, 2023**  
**Accounting Program Outcomes**

1. Apply the steps in the accounting cycle in business accounting systems.
2. Prepare basic external financial statements including the income statement, balance sheet, and statement of cash flows.
3. Evaluate basic financial statements with widely used accounting ratios.
4. Perform accounting procedures for a firm’s internal information needs.
5. Explain and employ the accrual basis of accounting.
6. Define basic generally accepted accounting principles.
7. Demonstrate the proper use of a computerized accounting system.
8. Compute and prepare payroll checks.
9. Prepare the required Federal and Kansas payroll reports
10. Make ethical decisions incorporating the standards of the profession.

Course Number	Course Name	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
ACCT 107	Payroll Accounting					CO 6		CO 6	CO 2, 3, 4, 6	CO 3, 4, 5, 6	CO 1
ACCT 108	College Accounting	CO 2, 3, 5, 6	CO 2, 3, 5, 6			CO 2, 3, 4, 5, 6	CO 1, 2, 3, 4, 5, 6				CO 1, 2, 3, 4, 5, 6
ACCT 201	Financial Accounting	CO 1, 6	CO 2	CO 3	CO 1, 4	CO 4	CO 1, 2, 3, 4				CO 5
ACCT 202	Managerial Accounting				CO 2, 3, 4, 5	CO 2					CO 1
ACCT 205	QuickBooks Accounting	CO 2, 3, 4, 5, 6, 7	CO 6		CO 6, 7	CO 2, 3, 4, 5, 7	CO 2, 3, 4, 5, 7	CO 1, 2, 3, 4, 5, 6, 7	CO 5	CO 5, 6	CO 1, 2, 3, 4, 5, 6, 7

CO = Course Outcome Number

Summary Table of Accounting Course Outcomes Assessments Averages

Program: Accounting  
Core Course Outcomes\*

Course Number	Course Name	Course Outcome	Mean Scores by Year				
			18-19	19-20	20-21	21-22	22-23
ACCT 107	Payroll Accounting	CO1	XX	90	88	XX	80
		CO2	XX	85	85	XX	75
		CO3	XX	89	84	XX	85
		CO4	XX	81	72	XX	64
		CO5	XX	82	78	XX	84
		CO6	XX	88	79	XX	76
ACCT 108	College Accounting	CO1	90	91	86	82	96
		CO2	93	89	88	84	92
		CO3	90	88	84	86	89
		CO4	86	85	81	80	88
		CO5	90	84	89	81	89
		CO6	82	83	79	78	84
ACCT 201	Financial Accounting	CO1	90	89	85	92	84
		CO2	90	94	88	92	85
		CO3	84	83	83	86	81
		CO4	86	87	91	92	79
		CO5	89	88	77	76	78
		CO6	87	87	83	90	76
ACCT 202	Managerial Accounting	CO1	94	93	94	89	95
		CO2	88	94	90	94	82
		CO3	87	90	85	87	92
		CO4	92	91	85	87	92
		CO5	95	98	96	81	94
		CO6	89	88	92	88	89
ACCT 205	QuickBooks	CO1	XX	96	89	XX	94
		CO2	XX	87	97	XX	96
		CO3	XX	92	94	XX	67
		CO4	XX	80	90	XX	68
		CO5	XX	90	93	XX	55
		CO6	XX	89	87	XX	72
		CO7	XX	94	90	XX	62

\*These courses appear on the program matrix.

XX = Course not assessed

ZZ = Outcome not assessed

**Analysis:** Course outcomes are consistent year to year. The only outliers were in Payroll accounting during the 2022-2023 academic year. These lower assessment numbers could have been because two students failed the course out of only have only seven students enrolled. Payroll accounting and QuickBooks were not offered in 2018-2019 due to low enrollment. Due to Jim’s retirement and not being able to hire a replacement faculty member in 2021-2022, Payroll Accounting and QuickBooks were not offered.

**Accounting Program Outcomes Assessment**

Program Outcomes					
Mean Scores by Year					
Outcome	18-19	19-20	20-21	21-22	22-23
PO1	89	88	87	83	84
PO2	89	88	86	83	87
PO3	86	88	91	92	79
PO4	89	92	87	88	81
PO5	88	88	85	83	84
PO6	88	88	86	85	85
PO7	ZZ	90	90	ZZ	74
PO8	ZZ	87	83	ZZ	71
PO9	ZZ	87	82	ZZ	73
PO10	89	89	85	82	86

ZZ - Program Outcome not assessed.

**Analysis:** Program outcomes 7, 8 and 9 were not assessed because Payroll accounting and QuickBooks course were not offered in those academic years.

**Efforts to stay current in curriculum**

Advisory groups: As mentioned previously, an advisory board is in place to provide input to aid in helping the program stay current. Advisory Board members include the following:

Chanute Business and Technology Advisory Board		
First	Last	Company
Chris	Cleaver	Cleavers Farm & Home - Owner
Clark	Dacia	SBDC
Scott	Dodge	Technical Training Manager Renewable Concepts / Babcock Power
Phil	Fewins	Controller at Babcock Power, Inc.
Heather	Gardner	Chanute Manufacturing HR Manager
Matt	Godinez	CRDA
Doug	Klaassen	River Rock Operating
Gail	Klaassen	Neosho County
Kevin	Krokstrom	Ravin Printing
Mandy	Lantz	Orizon (HR)
Ken	Lickteig	Bank of Commerce - Sr. Vice President
Mitch	Love	Love Insurance Agency

Mike	Page	Bank of Commerce - Erie
Jeff	Ports	Sonic - Owner (KEP Holdings), United Country Real Estate
Sarah	Schoenecker	Chanute Manufacturing
Larry	Smith	GM Renewable Concepts

- a. Attendance/input from Kansas Core Outcomes Group meetings:  
 Jim Halstead as the full-time accounting faculty attended the KCOG meeting for ACCT 201 Financial Accounting (Fall 2022) and ACCT 202 Managerial Accounting (Fall 2022). No further attendance is required until these courses or other accounting courses come up for review.
- b. Professional Development:
1. Jim Halstead is a member of the American Accounting Association (AAA), which is the organization for teachers of accounting in higher education.
  2. He is also a member of the National Business Education Association (NBEA), which is the organization for high school and college teachers in business.
  3. A third organization he is a member of is the Teachers of Accounting at Two-Year Colleges (TACTYC), which is an organization of accounting teachers at two-year colleges.
  4. Jim Halstead has participated in numerous 1-hour online webinars on various accounting subjects.
  5. He has also participated in numerous 1-hour lunch bytes on various instructional topics at NCCC

**Identification of any barriers (if present) that are impeding the pursuit of professional development in your discipline.**

The cost of travel, lodging and registration at events can be quite high due to their location in bigger cities. The professional development fund has not increased at the college and this makes it more difficult to attend events without using personal funds to do so.

**Section 3: Data – Enrollment and Resources**

**Headcount/Course/Academic Year:**

Headcount/Course/Academic Year	2018	2019	2020	2021	2022	TOTALS
ACCT 107 Payroll Accounting	5	9	5	0	6	<b>25</b>
ACCT 108 College Accounting	48	48	37	47	35	<b>215</b>
ACCT 201 Financial Accounting	23	28	32	23	19	<b>125</b>
ACCT 202 Managerial Accounting	16	10	16	9	4	<b>55</b>
ACCT 205 QuickBooks Accounting	0	10	8	7	0	<b>25</b>
MGMK 147 Introduction to Management	7	25	27	17	19	<b>95</b>
OTEC 107 Office Systems and Procedures	3	4	3	0	0	<b>10</b>
OTEC 123 Office Machines	0	4	7	2	9	<b>22</b>
<b>TOTALS</b>	<b>102</b>	<b>138</b>	<b>135</b>	<b>105</b>	<b>92</b>	<b>572</b>

**Generated Hours/Course/Academic Year:**

Generated Hours/Course/Academic Year	2018	2019	2020	2021	2022	TOTALS
ACCT 107 Payroll Accounting	15	27	15	0	18	75
ACCT 108 College Accounting	144	144	111	141	105	645
ACCT 201 Financial Accounting	69	84	96	69	57	375
ACCT 202 Managerial Accounting	48	30	48	27	12	165
ACCT 205 QuickBooks Accounting	0	30	24	0	21	75
MGMK 147 Introduction to Management	21	75	81	51	57	285
Otec 107 Office Systems and Procedures	9	12	9	0	0	30
Otec 123 Office Machines	0	8	14	4	18	44
<b>TOTALS</b>	<b>306</b>	<b>410</b>	<b>398</b>	<b>292</b>	<b>288</b>	<b>1694</b>

**FTE/Course/Academic Year (Generated Hrs/30):**

FTE/Course/Academic Year	2018	2019	2020	2021	2022	TOTALS
ACCT 107 Payroll Accounting	0.5	0.9	0.5	0.0	0.6	2.5
ACCT 108 College Accounting	4.8	4.8	3.7	4.7	3.5	21.5
ACCT 201 Financial Accounting	2.3	2.8	3.2	2.3	1.9	12.5
ACCT 202 Managerial Accounting	1.6	1.0	1.6	0.9	0.4	5.5
ACCT 205 QuickBooks Accounting	0.0	1.0	0.8	0.0	0.7	2.5
MGMK 147 Introduction to Management	0.7	2.5	2.7	1.7	1.9	9.5
Otec 107 Office Systems and Procedures	0.3	0.4	0.3	0.0	0.0	1.0
Otec 123 Office Machines	0.0	0.3	0.5	0.1	0.6	1.5
<b>TOTALS</b>	<b>10.2</b>	<b>13.7</b>	<b>13.3</b>	<b>9.7</b>	<b>9.6</b>	<b>56.5</b>

**Analysis:** The three main classes in the program that draw in students are College Accounting, Financial Accounting and Introduction to Management. Enrollment has dropped in 2022-2023 due to the retirement of Jim. There was a scramble due to the no-show of the newly hired faculty member, so several classes had to be cancelled and some moved entirely too online so adjuncts could teach them. Elizabeth Vogel has been hired for the fulltime position, so we are now in the process of trying to increase enrollment in the program courses. Having this fulltime position filled, we will be able to offer more face-to-face classes on the Chanute campus.

Grade Distribution:

<b>ACCT 107 Payroll Accounting</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	3	5	1	2	0	<b>11</b>
B	1	1	3	1	0	<b>6</b>
C	1	2	0	1	0	<b>4</b>
D	0	0	1	1	0	<b>2</b>
F	0	0	0	1	0	<b>1</b>
I	0	0	0	0	0	<b>0</b>
W	0	1	0	0	0	<b>1</b>
WA	0	0	0	0	0	<b>0</b>
<b>TOTALS</b>	<b>5</b>	<b>9</b>	<b>5</b>	<b>6</b>	<b>0</b>	<b>25</b>
<b>ENROLLMENT</b>	5	9	5	6	0	<b>25</b>
<b>WITHDRAWS</b>	0	1	0	0	0	<b>1</b>
<b>WITHDRAW %</b>	<b>0%</b>	<b>11%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>4%</b>
<b>ACCT 108 College Accounting</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	25	25	18	11	24	<b>103</b>
B	7	12	7	15	3	<b>44</b>
C	8	3	2	6	0	<b>19</b>
D	2	3	1	1	3	<b>10</b>
F	1	1	2	0	1	<b>5</b>
I	0	0	0	0	0	<b>0</b>
W	0	2	4	6	2	<b>14</b>
WA	5	2	3	8	2	<b>20</b>
<b>TOTALS</b>	<b>48</b>	<b>48</b>	<b>37</b>	<b>47</b>	<b>35</b>	<b>215</b>
<b>ENROLLMENT</b>	48	48	37	47	35	<b>215</b>
<b>WITHDRAWS</b>	5	4	7	14	4	<b>34</b>
<b>WITHDRAW %</b>	<b>10%</b>	<b>8%</b>	<b>19%</b>	<b>30%</b>	<b>11%</b>	<b>16%</b>
<b>ACCT 201 Financial Accounting</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	13	14	12	10	5	<b>54</b>
B	6	8	13	8	5	<b>40</b>
C	3	1	2	1	2	<b>9</b>
D	0	2	1	0	2	<b>5</b>
F	0	0	0	0	1	<b>1</b>
I	0	0	0	0	0	<b>0</b>
W	1	2	2	1	3	<b>9</b>
WA	0	1	2	3	1	<b>7</b>
<b>TOTALS</b>	<b>23</b>	<b>28</b>	<b>32</b>	<b>23</b>	<b>19</b>	<b>125</b>
<b>ENROLLMENT</b>	23	28	32	23	19	<b>125</b>
<b>WITHDRAWS</b>	1	3	4	4	4	<b>16</b>
<b>WITHDRAW %</b>	<b>4%</b>	<b>11%</b>	<b>13%</b>	<b>17%</b>	<b>21%</b>	<b>13%</b>

<b>ACCT 202 Managerial Accounting</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	10	8	9	5	2	34
B	5	2	7	4	2	20
C	1	0	0	0	0	1
D	0	0	0	0	0	0
F	0	0	0	0	0	0
I	0	0	0	0	0	0
W	0	0	0	0	0	0
WA	0	0	0	0	0	0
<b>TOTALS</b>	<b>16</b>	<b>10</b>	<b>16</b>	<b>9</b>	<b>4</b>	<b>55</b>
<b>ENROLLMENT</b>	16	10	16	9	4	55
<b>WITHDRAWS</b>	0	0	0	0	0	0
<b>WITHDRAW %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>ACCT 205 QuickBooks Accounting</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	0	7	4	0	3	14
B	0	1	0	0	0	1
C	0	2	0	0	1	3
D	0	0	1	0	0	1
F	0	0	0	0	2	2
I	0	0	0	0	0	0
W	0	0	2	0	1	3
WA	0	0	1	0	0	1
<b>TOTALS</b>	<b>0</b>	<b>10</b>	<b>8</b>	<b>0</b>	<b>7</b>	<b>25</b>
<b>ENROLLMENT</b>	0	10	8	0	7	25
<b>WITHDRAWS</b>	0	0	3	0	1	4
<b>WITHDRAW %</b>	<b>0%</b>	<b>0%</b>	<b>38%</b>	<b>0%</b>	<b>14%</b>	<b>16%</b>
<b>MGMK 147 Introduction to Management</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	1	14	22	10	11	58
B	1	2	1	4	5	13
C	1	3	2	2	2	10
D	0	3	0	0	0	3
F	4	1	1	1	0	7
I	0	0	0	0	0	0
W	0	1	0	0	0	1
WA	0	1	1	0	1	3
<b>TOTALS</b>	<b>7</b>	<b>25</b>	<b>27</b>	<b>17</b>	<b>19</b>	<b>95</b>
<b>ENROLLMENT</b>	7	25	27	17	19	95
<b>WITHDRAWS</b>	0	2	1	0	1	4
<b>WITHDRAW %</b>	<b>0%</b>	<b>8%</b>	<b>4%</b>	<b>0%</b>	<b>5%</b>	<b>4%</b>



<b>OTEC 107 Office Systems &amp; Procedures</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	3	2	2	0	0	7
B	0	0	0	0	0	0
C	0	1	0	0	0	1
D	0	1	1	0	0	2
F	0	0	0	0	0	0
I	0	0	0	0	0	0
W	0	0	0	0	0	0
WA	0	0	0	0	0	0
<b>TOTALS</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>10</b>
<b>ENROLLMENT</b>	3	4	3	0	0	10
<b>WITHDRAWS</b>	0	0	0	0	0	0
<b>WITHDRAW %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>
<b>OTEC 123 Office Machines</b>						
<b>GRADE/YR</b>	<b>18-19</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>TOTALS</b>
A	0	3	3	1	3	10
B	0	1	0	1	3	5
C	0	0	1	0	3	4
D	0	0	1	0	0	1
F	0	0	2	0	0	2
I	0	0	0	0	0	0
W	0	0	0	0	0	0
WA	0	0	0	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>4</b>	<b>7</b>	<b>2</b>	<b>9</b>	<b>22</b>
<b>ENROLLMENT</b>	0	4	7	2	9	22
<b>WITHDRAWS</b>	0	0	0	0	0	0
<b>WITHDRAW %</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>

**Analysis:** Several courses in certain years had withdrawal rates at 10 percent or higher. Several of these higher rates were in classes with few students, so the loss of one or two students shows a high rate of withdrawal. College Accounting and Financial Accounting both have some high withdrawal rates for majors' courses. Students not completing the required work and withdrawing from the course could have caused these higher rates.

**Enrollment by site, day/night:**

<b>Locations</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>TOTALS</b>
Chanute – Day	44	57	53	50	23	227
Chanute – Night	0	0	0	0	0	0
Ottawa – Day	0	0	5	0	0	5
Ottawa – Night	0	0	0	0	0	0
Southern - Outreach	4	0	0	0	0	4
Northern - Outreach	0	0	0	0	0	0

Online	47	81	77	48	69	<b>322</b>
Hybrid	7	0	0	0	7	<b>14</b>
<b>TOTALS</b>	<b>102</b>	<b>138</b>	<b>135</b>	<b>98</b>	<b>99</b>	<b>572</b>

**Generated Hours/Site-Time/Academic Year:**

	2018	2019	2020	2021	2022	TOTALS
Chanute – Day	132	171	159	150	69	<b>681</b>
Chanute – Night	0	0	0	0	0	<b>0</b>
Ottawa – Day	0	0	15	0	0	<b>15</b>
Ottawa – Night	0	0	0	0	0	<b>0</b>
Southern - Outreach	12	0	0	0	0	<b>12</b>
Northern - Outreach	0	0	0	0	0	<b>0</b>
Online	141	239	224	142	198	<b>944</b>
Hybrid	21	0	0	0	21	<b>42</b>
<b>TOTALS</b>	<b>306</b>	<b>410</b>	<b>398</b>	<b>292</b>	<b>288</b>	<b>1694</b>

**Analysis:** The two main areas that draw students are Chanute-Day and Online; this is due to having a fulltime instructor on the Chanute campus up until the end of the 2021-2022 academic year. Prior to the retirement of the fulltime Chanute faculty member, the enrolment numbers dropped and this might have been due to Covid. When that instructor retired, the enrolment switched to online. With the hiring of a fulltime faculty member on the Chanute campus, there should be an increase in the enrolment numbers in the Chanute-Day. Depending on demand, it might benefit the program to hire an adjunct faculty member that can offer face-to-face classes on the Ottawa campus either during the day or night.

**Instructor Information:**

Full Time Instructors	Courses Taught	Total Credit Hours	Enrollment	Generated Hours
Halstead, James	43	129	396	1188
Webber, Richard E	4	12	78	234
<b>Totals</b>	<b>47</b>	<b>141</b>	<b>474</b>	<b>1422</b>
<b>Percent taught by FT faculty</b>	<b>74.6</b>	<b>76.22</b>	<b>82.87</b>	<b>83.94</b>

Adjunct Instructors	Courses Taught	Total Credit Hours	Enrollment	Generated Hours
Cochran, Elizabeth J	1	3	4	12
Crays, Tammy K	9	23	50	128
Deardorff, Michael A	3	9	17	51
Jacobson, Karin D	1	3	4	12
Roush, Karen J	2	6	23	69
<b>Totals</b>	<b>16</b>	<b>44</b>	<b>98</b>	<b>272</b>
<b>Percent taught by PT faculty</b>	<b>25.4</b>	<b>23.78</b>	<b>17.13</b>	<b>16.06</b>
<b>Overall Totals</b>	<b>63</b>	<b>185</b>	<b>572</b>	<b>1694</b>

For AS, AA, AGS programs:

a) Transfer information from State Universities: AAS degree, nontransferable

b) Students with program emphasis:

Accounting Majors	Number of Students
2018	19
2019	15
2020	13
2021	14
2022	10
<b>Total</b>	<b>71</b>
Accounting Certificate 1	Number of Students
2018	6
2019	3
2020	3
2021	1
2022	0
<b>Total</b>	<b>13</b>
<b>Grand Total</b>	<b>84</b>
<b>Major Percentage</b>	<b>84.52</b>
<b>Certificate 1 Percentage</b>	<b>15.48</b>

c) Number of graduates meeting program emphasis requirements:

Degree Pathways	Years	Number of Students
	2018	0
	2019	3
	2020	1
	2021	1
	2022	1
<b>AAS</b>	<b>Total</b>	<b>6</b>
	2018	2

	2019	12
	2020	10
	2021	12
	2022	9
<b>Certificate I</b>	<b>Total</b>	<b>45</b>
	2018	0
	2019	6
	2020	5
	2021	4
	2022	4
<b>Certificate II</b>	<b>Total</b>	<b>19</b>
<b>Grand Total</b>		<b>70</b>

**Analysis:** Accounting majors and certificates have dropped over the last few years and this could be due to retention rates and a negative perception in accounting due to the economy. The loss of a fulltime faculty member that was promoting the program could have also caused a decline. With the hiring of a new fulltime faculty member and economic changes, accounting majors can be drawn back into the program.

**Cost information for the last five years:**

Account	Description	2018-19	2019-20	2020-21	2021-22	2022-23
12 1210 5 5150 000	Support Salary				\$ 200.00	
12 1210 5 5200 608	Professor	\$51,553.00	\$53,615.00	\$54,312.00	\$58,902.00	
12 1210 5 5210 000	Faculty (PT)	\$22,500.00	\$39,109.37	\$40,637.53	\$23,696.89	
12 1210 5 5220 000	Faculty Overload		\$ 984.38			
12 1210 5 5910 000	Social Security	\$ 6,201.60	\$ 6,662.21	\$ 7,284.11	\$ 6,466.80	
12 1210 5 5950 000	Fringe Benefits	\$ 7,366.74	\$ 7,271.53	\$ 6,719.23	\$ 5,487.88	
12 1210 5 5951 000	403(b) Match	\$ 325.00	\$ 300.00	\$ 300.00	\$ 300.00	
12 1210 6 6010 000	Travel					
12 1210 6 6110 000	Postage					
12 1210 6 6120 000	Printing					
12 1210 6 6130 000	Advertising					
12 1210 6 6320 000	Telephone					
12 1210 6 6410 000	Lease/Rental	\$ 1,535.00	\$ 1,200.10	\$ 1,597.90	\$ 1,197.90	\$ 1,207.80
12 1210 6 6430 000	Copier/Lease/Rental	\$ 382.13	\$ 334.98	\$ 325.10	\$ 202.33	\$ 60.11
12 1210 6 6820 000	Dues/Memberships	\$ 2,250.00	\$ 2,240.00	\$ 2,150.00		\$ 2,240.00
12 1210 7 7000 000	Instructional Supplies	\$ 229.00	\$ 100.00	\$ 156.83		
12 1210 7 7010 000	Office Supplies	\$ 4.38	\$ 5.60		\$ 4.96	\$ 3.44
12 1210 7 7070 000	Food	\$ 243.00	\$ 230.00		\$ 240.00	
<b>Total</b>		<b>\$92,589.85</b>	<b>\$112,053.17</b>	<b>\$113,482.70</b>	<b>\$96,698.76</b>	<b>\$3,511.35</b>
<b>Total (-faculty salary)</b>		<b>\$ 4,643.51</b>	<b>\$ 4,110.68</b>	<b>\$ 4,229.83</b>	<b>\$ 1,645.19</b>	<b>\$3,511.35</b>

## Course Specific Fees:

Course:	Additional Fees:
ACCT 107 Payroll Accounting	\$235.00
ACCT 108 College Accounting	\$235.00
ACCT 201 Financial Accounting	\$235.00
ACCT 202 Managerial Accounting	\$240.00
ACCT 205 QuickBooks Accounting	\$187.00

**Analysis:** Additional fees for online learning management systems and e-books has caused an accounting major to pay an additional \$1132.00 for the core program course. These fees were added on as faculty utilized publisher supported learning management system (LMS) that corresponded with their selected textbooks. These additional fees might have been a reason why the number of accounting majors has dropped over the last few years.

## Section 4: SWOT

### 1) Strengths

- a. The mission and purposes of the program contribute to NCCC's mission and purposes.
- b. The Accreditation Council of Business Schools and Programs (ACBSP) accredit the program.
- c. New well-qualified full-time instructor hired in Spring 2024.
- d. Assessment data provides documentation that most course and program outcomes are being met and that student learning is occurring.
- e. Courses within the program serve other business and technology programs as well (i.e. AS-Business Administration, AAS-Management, etc.)
- f. The program is fully online so students can complete the program from anywhere in the WORLD.
- g. The program has multiple exit points (i.e. Level I and Level II certificates).
- h. The advisory board is comprehensively comprised of business, community, and institutional leadership, which provides wide breadth and depth when assessing stakeholder needs.
- i. The AAS degree program provides an opportunity for students who do not wish to transfer, but who desire a job in the accounting field after two years.
- j. Students in the program have the opportunity to participate in the Business and Innovation Club.

### 2) Weaknesses

- a. Not having a fulltime faculty member on the Chanute campus for the last year and half has caused enrollment to drop in face-to-face classes.
- b. The number of students completing the AAS degree is minimal.
- c. Advising for the program, no full-time faculty for last few semesters.
- d. Some courses have low enrollments, which affect their offering each semester (i.e. Payroll Accounting and QuickBooks Accounting).
- e. Lack of marketing and promotion of the program.

### 3) Opportunities

- a. New full-time faculty member on the Chanute campus.
- b. There is an opportunity for growth on the Ottawa campus.
- c. Educational and training needs of business and industry also provide an opportunity for growth.
- d. Recruiting students from other areas in Southeast Kansas.
- e. Increase marketing efforts to attract and retain students would benefit the program.

4) Threats

- a. More and more jobs require at least a bachelor’s degree, making the AAS degree in Accounting less valued.
- b. Not increasing funding of the program constitutes a threat.
- c. Population decline in the NCCC service area.

**Action Plan:**

<b>Task</b>	<b>Assigned to:</b>	<b>Due Date:</b>
Increase enrollment in F2F classes on the Chanute campus.	Elizabeth Vogel	August 2024
Reduce publisher LMS fees for the program.	Elizabeth Vogel	August 2024
PA1 recommendations: Assessment targets/Program Outcomes reviewed and updated	Elizabeth Vogel	January 2025
Increase recruiting by marketing and promotion of program	Elizabeth Vogel and Huntyr Schwegman	January 2025
Look at AS or AA for accounting majors	Elizabeth Vogel and Richard Webber	January 2025
Look at potential F2F offerings on Ottawa campus	Elizabeth Vogel	January 2025

**Section 5: Justification/Recommendations for Program (to be approved by the VPSL, upon completion of the review)**

A. Should the program be maintained, strengthened, diminished or removed and why?

The AAS-Accounting degree program should be maintained. There are numerous strengths connected with the program. This program helps fulfill NCCC’s mission and purposes. ACBSP accreditation provides verification of the quality of the program. Course and program assessment data document that students are learning in program courses.

B. Based on this review, what changes will be made to this program?

Increasing enrollment and retention of students via marketing and promotion of the program in Southeast Kansas and online.

C. Additional resources needed/requested to maintain or strengthen the program.  
(All recommendations should be tied to outcomes assessment results.)

No additional program resources are needed to maintain the program. Additional resources will be to utilize the college’s marketing and promotion budget to assist in recruiting.