

# Southwestern Michigan College

## Business Program Review 2019

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### Discipline Area: Accounting (AAS)

#### Resources:

Full-time instructors: 1 dedicated full time to the Accounting Program  
2 instructors split between Accounting and Business

Adjunct instructors: 1-2 per semester

Physical resources are mostly shared classroom space in Wood building and on the Niles campus. No additional cost for physical resources, including but not limited to hardware, software, furniture or any other resources.

#### Enrollment Data:

#### *Accounting AAS (4001) Applications, Enrollment & Awards*

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	13-14	14-15	15-16	16-17	17-18	18-19
<b>Total</b>	<b>71</b>	<b>70</b>	<b>67</b>	<b>67</b>	<b>60</b>	<b>46</b>

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	Fall 13	Fall 14	Fall 15	Fall 16	Fall 17	Fall 18
<b>Total</b>	<b>85</b>	<b>77</b>	<b>64</b>	<b>61</b>	<b>59</b>	<b>51</b>
<b>Full Time</b>	<b>46</b>	<b>36</b>	<b>30</b>	<b>34</b>	<b>26</b>	<b>23</b>
<b>Part Time</b>	<b>39</b>	<b>41</b>	<b>34</b>	<b>27</b>	<b>33</b>	<b>28</b>
<b>FTIAC</b>	<b>18</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>13</b>	<b>8</b>
<b>Transfer</b>	<b>6</b>	<b>4</b>	<b>7</b>	<b>3</b>	<b>5</b>	<b>3</b>
<b>Returning</b>	<b>61</b>	<b>62</b>	<b>45</b>	<b>45</b>	<b>41</b>	<b>40</b>

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	13-14	14-15	15-16	16-17	17-18	18-19
<b>Total</b>	<b>11</b>	<b>9</b>	<b>7</b>	<b>11</b>	<b>12</b>	<b>9</b>

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Office of Institutional Research 7/25/2019

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The decline in enrollment for Accounting major from years 13-14 to 17-18 is 15.5% as compared to a decline in overall enrollment for the college during the same period of 28.9%. Enrollment data for the college for the school year 18-19 was not yet available.

The percentage changes for each course for the years 15-16 until 17-18 in Accounting are as follows:

ACCO 201 Principles of Accounting 1	4.3% decline
ACCO 202 Principles of Accounting 2 1	4.1% decline
ACCO 203 Federal Income Tax Individual	47.6% decline
ACCO 204 Micro Computers in Accounting	80% increase
ACCO 211 Intermediate Accounting 1	13.6% increase
ACCO 212 Intermediate Accounting 2	5.3% decline
ACCO 214 Cost Accounting	30.8% increase
ACCO 255 Internship	57.1% increase

The majority of these classes are held on the Dowagiac campus. Only Acco 201 and 202 are held on both campuses.

**Curriculum:**

Currently the curriculum consists of the following courses and requirements along with the progression to graduate within the appropriate amount of time for the AAS degree. As for the specific accounting courses (ACCO), ACCO 201 and 202 are the only courses required for other degrees, all business majors and IT majors are required to take ACCO 201 and 202.

**FIRST SEMESTER**

Courses	Credits	Prerequisites (Minimum Grade of "C" Required)
ENGL 103 or 103W Freshman English 2 (or with workshop)	3 credits	CRIT 103, CRIT 103W, or test scores (concurrent enrollment allowed); ENGL 101 or test score
EDUC 120 Educational Exploration and Planning	1 credit	CRIT 103, CRIT 103W, or test scores (concurrent enrollment allowed)
ACCO 201 Principles of Accounting 1	4 credits	BUSI 200, concurrent enrollment allowed
BUSI 200 Small Business Management	3 credits	CRIT 103, CRIT 103W, or test scores (concurrent enrollment allowed)
ISYS 110 Intro to Computer Technology	3 credits	None
SPEE 102 Fundamentals of Public Speaking	3 credits	None

**SECOND SEMESTER**

Courses	Credits	Prerequisites (Minimum Grade of "C" Required)
ENGL 104 Freshman English 3	3 credits	ENGL 103 or 103W
ACCO 202 Principles of Accounting 2	4 credits	ACCO 201
BUSI 201 Principles of Management	3 credits	BUSI 200
BUSI 240 Professionalism Workshop	1 credit	None
MATH 150 Statistics	4 credits	MATH 101, MATH 102, or test scores

**THIRD SEMESTER**

Courses	Credits	Prerequisites (Minimum Grade of "C" Required)
ACCO 204 Microcomputer Accounting Applications	3 credits	ACCO 201 and ISYS 110
ACCO 211 Intermediate Accounting 1	4 credits	ACCO 202
BUSI 214 Business Communications	3 credits	BUSI 200; ENGL 103 or ENGL 103W
ECON 202 Microeconomics	3 credits	MATH 101 or MATH 102 or test scores (concurrent enrollment allowed); concurrent enrollment in ECON 201 not recommended.
ISYS 181 Spreadsheets	3 credits	ISYS 110

**FOURTH SEMESTER**

Courses	Credits	Prerequisites (Minimum Grade of "C" Required)
ACCO 212 Intermediate Accounting 2	4 credits	ACCO 211
BUSI 207 Business Law 1	3 credits	BUSI 200 recommended
ECON 201 Macroeconomics	3 credits	MATH 101, MATH 102 or test scores (concurrent enrollment allowed)
ACCO or BUSI Elective Choice	3 credits	See Course Descriptions for Details

The crucial progression is ACCO 201 is a prerequisite for ACCO 202, ACCO 202 is a prerequisite for ACCO 211 and ACCO 211 is a prerequisite for ACCO 212. It is important to note that ACCO 211 is only currently offered in Fall and ACCO 212 is only offered in the Spring semester.

The AAS in accounting leads seamlessly into the Ferris State University's (FSU) Bachelor of Science in Accounting degree. All the courses except EDUC 120 and BUSI 240 can be used in the program. I worked closely this last year with Ferris as they went through accreditation, making sure our courses matched up with their requirements.

In addition to working with our FSU counterparts, we also meet with our Advisory Board once a year to review and update the following program objectives. I have shown how the different courses in the AAS program meet those objectives.

Program Objectives	Course Assessments
<p>Communicate effectively both orally and in writing, using proper English, grammar, spelling and punctuation.</p>	<p>ENGL 103 &amp; 104 SPEE 102 BUSI 214</p>
<p>Identify and apply general business principles and exhibit knowledge of ethical behavior, critical thinking and good decision making skills.</p>	<p>ACCO 201 BUSI 200 &amp; 201 BUSI 207 ECON 201 &amp; 202</p>
<p>Exhibit professional demeanor, complete tasks timely, understand accountability and responsibility, is punctual, cooperates with peers and supervisors. Attired properly and exhibit good grooming.</p>	<p>SPEE 102 BUSI 200 BUSI 240 BUSI 255 - Elective ACCO 201</p>
<p>Demonstrates computer competency.</p>	<p>ISYS 110 ISYS 181 ACCO 204</p>

Program Objectives	Course Assessments
Work well individually and collaboratively.	All courses
Demonstrate ability to construct major financial statements.	ACCO 201 ACCO 202 ACCO 211 ACCO 212 BUSI 200
Illustrate and apply accounting principles, and interpret accounting reports and enter information into a manual or automated set of accounting records.	ACCO 201 & 202 ACCO 211 & 212 ACCO 203 & 204 ACCO 214
Demonstrate ability to prepare payroll.	ACCO 201 ACCO 212 ISYS 181 ACCO 203 ACCO 204
Demonstrate ability to identify and apply internal controls.	ACCO 201 & 202 ACCO 211 & 212 ACCO 203 & 204 ACCO 214
Demonstrate ability to use accounting reports including financial statements to make decisions and understand financial and managerial decision process.	ACCO 201 & 202 ACCO 211 & 212 ACCO 203 & 204 ACCO 214

**Extracurricular:**

Students in the Accounting AAS program have the opportunity to join and take an active role in the Business Club. The Club have various meetings and activities outside of the classroom. Activities include field trips and seasonal parties.

In the last year we have also developed a relationship with the accounting firm Crowe, that offer internship opportunities for our students on our campus through a satellite office.

In years past, we also encouraged our ACCO 203 students to join the federal program called VITA (Volunteer Income Tax Assistance). The program helps low income tax payers prepare their taxes. We no longer have a site on our campus, but there are various sites in our county.

**Potential:**

I believe that even though there is a statewide decline in students, the AAS in Accounting has the potential to grow. Accounting is one of those careers where the demand always exceeds the supply. We have created a strong reputation through years both without advisory board and our educational partner Ferris State University. I also feel that the new opportunities with Crowe can be leveraged as a selling point to attract new students.

**Conclusion:**

AAS in Accounting is adequately staffed. The program is laid out effectively to provide a skill set that will benefit our graduate. Our Advisory Board confirms we have a good product, and is backed up by the Report of Self-Study we did in Spring 2018.

In this report, several of the Objectives that were rated as excellent were; Program Goals, Course Objectives, Use of industry standards and Qualifications of instructional staff. The two weaknesses were; Placement effectiveness and Student follow-up.

For those students who continue on into the Ferris program, the dean of the Accounting department, Dr. Bajor, feels we have quality students entering into their program from SMC.