

# **Bachelor of Applied Science in Applied Accounting**

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2014



## Form C: Cover Sheet New Degree Program Proposal

### Program Information

**Program Name:** Bachelor of Applied Science – Applied Accounting

**Institution Name:** Bellevue College

**Degree:** BAS

**Level:** Bachelor

**Type:** Science

**CIP Code:**

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Chief Academic Officer

Date

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## Introduction

Bellevue College proposes to develop a bachelor of applied science (BAS) degree in Applied Accounting to serve the high demand for accounting professionals with a baccalaureate degree. The degree will prepare graduates who have a strong understanding of operational and financial accounting and can work in a wide range of accounting capacities in private, government, and non-profit organizations.

As noted in the statement of need for this degree, hiring trends from the Bureau of Labor Statistics and from hiring agencies show a growing need for accounting professionals with a baccalaureate degree who possess applied skills in accounting and finance and who are proficient in the technological tools that support analysis and reporting of clients' financial data. The job requirements have evolved to the point where the majority of job openings require a baccalaureate degree therefore limiting career opportunities for graduates from two-year accounting-related programs.

The degree will be appropriate for Bellevue College graduates of two-year technical degrees in accounting; transfer students from Washington community and technical colleges who have accounting-related technical associate degrees, transfer students from other institutions of higher learning, and incumbent workers needing to add advanced skills.

The 2013 [Trends in the Supply of Accounting Graduates and the Demand for Public Accounting Recruits](#) report published by the [American Institute of CPAs](#) found that the accounting profession is thriving. The study also reported that the majority of new hires held a bachelor's degree.

“As the unemployment rate in the United States is slow to rebound to post-recession levels, accounting graduates are enjoying an unprecedented level of demand from public accounting firms, with a record 40,350 accounting graduates hired in 2012 and 89 percent of those firms forecasting the same or increased hiring of graduates this year.”

The Washington State Employment Security Department lists all accounting-related jobs as “in-demand” both in Washington State and in King County. In King County, employment for “accountants and auditors” is expected to grow 1.7% a year through 2021, with an average annual number of openings of 563.

<https://fortress.wa.gov/esd/employmentdata/reports-publications/occupational-reports/occupations-in-demand>

## **Baccalaureate Level Rigor**

### **Program Learning Outcomes**

Bellevue College has carefully designed the overall curriculum scope, as well as individual courses, to help students gain the knowledge, skills and abilities they need to be successful accountants. Successful graduates of the program will meet all course and program learning outcomes.

The Bachelor of Applied Science in Applied Accounting provides graduates with the skills and knowledge needed for employment in the field of accounting. This degree completion program is designed for individuals who wish to compete for jobs that require a more in depth knowledge of accounting, and supervisory or management skills. The BAS in Applied Accounting brings together tools and techniques from business, communication, information technology, management, sustainability and project based skills. This degree completion program is designed for individuals with two-year degrees in accounting related fields. The first 90 credits of the degree are fulfilled by entrance prerequisites.

Program graduates should be able to:

- Apply a broad understanding of accounting systems and technology while incorporating problem-solving techniques in the context of complex projects.
- Collaborate effectively in multi-disciplinary work teams in support of organizational goals
- Integrate efficiently and effectively sound project management techniques and professional communication skills
- Analyze and apply best practices and standards, conform to legal and regulatory standards, and apply appropriate ethical considerations including respect for privacy and fiduciary responsibility.
- Engage in continuing professional development through lifelong learning
- Interpret and apply accounting standards to a broad range of business environments to included, public, private, non-profit and government
- Demonstrate the breadth and depth of the educational preparation through the completion of a capstone project

### **Course preparation for students transferring with a technical associate's degree**

The BAS in Applied Accounting has been designed for individuals who have earned a professional technical degree in an accounting - related area.

In academic year 2011-12, a total of 1,010 students graduated from an accounting

program in the Washington State community and technical college system.<sup>1</sup>

The table below reports the number of graduates from an Accounting Technology/ Technician or Bookkeeping degree from community and technical colleges in the Puget Sound area. Many of these programs will act as feeders to the new BAS in Applied Accounting.

**TABLE I: GRADUATES FROM ACCOUNTING PROGRAMS IN WA STATE COMMUNITY/TECH COLLEGES**

	Two-year Degree Completers in Accounting				Unduplicated Total Annual Enrollment in Accounting Programs 12-13
	08-09	09-10	10-11	11-12	
Bellevue College	35	31	34	49	331
Clover Park Tech College	6	13	11	19	143
Edmonds Community College	19	16	25	27	286
Everett Community College	10	33	23	26	147
Green River Community College	29	35	45	53	261
Highline Community College	9	5	14	17	165
Lake WA Institute of Technology	20	17	30	23	143
North Seattle Community College	16	14	12	16	543
Pierce College	4	13	10	18	181
Renton Technical College	9	17	19	21	89
Shoreline Community College	5	10	19	14	84
South Puget Sound Community College	11	7	26	17	163
South Seattle Community College	13	6	8	10	69
Tacoma Community College	25	8	24	22	167
<b>TOTAL</b>	<b>221</b>	<b>225</b>	<b>300</b>	<b>332</b>	<b>2772</b>

Source: SBCTC

In addition to holding a technical associate degree in an accounting-related area, applicants to the BAS in Applied Accounting will need to meet the minimum requirements outlined in Table II, below. In keeping with the open access mission of the community college, admission requirements have been designed to provide access to many and to ensure that prospective applicants are prepared for success once they enter the program. Students with technical degrees in accounting are well prepared for the BAS in Applied Accounting.

<sup>1</sup> [www.sbctc.edu/college/studentsvcs/4progress\\_1213.pdf](http://www.sbctc.edu/college/studentsvcs/4progress_1213.pdf)

Table II, below, provides detail:

TABLE II: ENTRY REQUIREMENTS FOR BAS APPLIED ACCOUNTING DEGREE		
Prerequisites	Notes	Credits
Associate degree in Accounting or 90 equivalent credits	With a cumulative GPA of 2.0 In all college courses  AND a GPA of 2.5 in each individual class: ACCT 101, 102, 234, 250, & 285 *Student may substitute ACCT&201, ACCT&202 and ACCT &203 for ACCT 101, ACCT102 and ACCT234.	90
General education courses	Courses must include at least 25 credits of general education, including: <ul style="list-style-type: none"> <li>• 5 credits of college level math;</li> <li>• 10 credits of English Composition (ENG&amp; 101 and ENGL 210, 235 or 271or equivalents);</li> <li>• 10 credits of natural sciences, humanities or social sciences.</li> </ul>	Included in the 90 credits above

### General Education Components of the degree

Bellevue College has planned carefully to ensure that general education credits and courses meet state guidelines for general education within applied baccalaureate degrees.<sup>2</sup> Over the course of the degree, the state requires that general education credits include a minimum of: ten credits of written communication skills, including English composition; five credits of quantitative skills; ten credits of humanities; ten credits of social science, and ten credits of natural science, including at least one life sciences course and one course with a lab.

All BAS in Applied Accounting degree graduates will have taken 60 credits of general education, 25 credits of which are typically satisfied at the associate-degree level as confirmed by entrance pre-requisites. See Appendix II for list of general education courses included in the Bellevue College AAS-T (Associate in Applied Science-T) Degree in Accounting. Bellevue College plans to work closely with other system colleges to ensure that students currently enrolled in technical associate degrees take appropriate general education courses prior to graduation and admission into the Applied Accounting program. The remaining 35 credits are satisfied at the upper division level by courses in economics, philosophy, business, communication studies and general education distribution courses. General education requirements in the Applied Accounting degree

<sup>2</sup> [http://www.sbctc.edu/college/e\\_appliedbaccalaureates.aspx](http://www.sbctc.edu/college/e_appliedbaccalaureates.aspx) 07.01.2013



are outlined in Table III, below. Course numbers with an ampersand symbol (&) are common course numbers at all Washington State community and technical colleges. Course numbers without the ampersand symbol refer to Bellevue College Courses.

TABLE III: GENERAL EDUCATION REQUIREMENTS IN APPLIED ACCOUNTING BAS			
Subject	Credits	Met by pre-requisite	Met in baccalaureate
Communication Skills (Eng. Comp. required)	10	ENGL& 101 English Composition	
		ENGL 210, 235 or 271	
Quantitative Skills (college level math)	5	MATH 130 Statistics or any college level math 138 or higher	
Humanities	10		CMST 340 Applied Org Comm
			PHIL 360 Business Ethics, Theory and Practice
Social Science	10		ECON 201 or 202
			BUS 370 Intermediate Project Management
Elective	5		Choose one from CMST 230, 280 or 210
Other (student choice)	20	10 credits	10 credits
		10 credits of Natural Sciences (one lab, one life) must be completed at graduation from the BAS <u>AND</u> 10 credits student choice from AAS-DTA transfer list	
<b>Total required</b>	<b>60</b>	25	35

### **BAS coursework**

The BAS in Applied Accounting is being designed with working students in mind. Courses will be taught in the evening or through a hybrid model in which degree candidates spend some class time face to face with the instructor and some class time online. All students take the same core accounting courses, as well as general education courses in communication studies, economics, business and philosophy. Total program credits are 180, 90 of which are met by entry requirements into the BAS program. For reference, the Bellevue College AAS-T (Associate in Applied Science-T) Degree in Accounting is included in Appendix II to give an example of the coursework the two-year graduates will have completed prior to entering the BAS program. Graduates coming from other colleges may have completed a different set of courses. BAS program staff will work with each student to develop best pathway into the BAS program based on their education background.

BUS 370 has been incorporated in to the BAS program in a manner consistent to other BAS offerings at Bellevue College to satisfy the needs of business and accounting industry employers, as this course will provide students with a hands-on and real life application of project management.

Accounting faculty are collaborating with Social Sciences faculty to develop a 300- or 400-level course to benefit all BAS programs, and which will address social equity, and organizational behavior in an applied manner.

TABLE IV: BELLEVUE COLLEGE APPLIED ACCOUNTING BAS COURSEWORK	
Baccalaureate courses	Credits
<b>Core applied accounting courses</b>	
ACCT 300 Finance	5
ACCT 350 Intermediate Accounting II	5
ACCT 351 Intermediate Accounting III	5
ACCT 360 Cost Accounting	5
ACCT 380 Environmental Accounting	5
ACCT 400 Accounting Information Systems (AIS)	5
ACCT 420 Auditing	5
ACCT 450 Federal Income Tax II	5
ACCT 485 Advanced Accounting	5
ACCT 490 Accounting Capstone I	5
ACCT 491 Accounting Capstone II	5
<b>Total Core</b>	<b>55</b>
<b>General education</b>	
CMST 340 Applied Org Communication	5
PHIL 360 Business Ethics, Theory and Practice	5
ECON &201 or &202 Micro or Macroeconomics	5
BUS 370 Intermediate Project Management	5
CMST &210 or &230 or 280 Interpersonal or Small group or Intercultural Communication	5
Humanities, Natural Science or Social Science	10
<b>Total BAS coursework</b>	<b>90 credits</b>

Students attending fulltime, which is typically three courses or 15 credits each quarter, finish the program in six quarters. Students attending part-time finish the program in nine quarters or more, depending on the number of credits they carry.

Because work experience is a key part of developing a career, students in the Applied Accounting program have the opportunity to complete a capstone course in their last quarter in the program. They may choose to do an internship as part of their capstone project.

TABLE V: SAMPLE FULL-TIME APPLIED ACCOUNTING BAS STUDENT SCHEDULE			
<b>First (junior) year</b>			
<b>Fall</b>	<b>Winter</b>	<b>Spring</b>	<b>Summer</b>
ACCT 350 Accounting Intermediate II	ACCT 351 Accounting Intermediate III	ACCT 400 Accounting Information Systems (AIS)	
CMST &210 or &230 or 280	CMST 340 Applied Org Communication	ACCT 380 Environmental Accounting	
ACCT 360 Cost Accounting	ACCT 300 Finance	BUS 370 Intermediate Project Management	
<b>Second (senior) year</b>			
<b>Fall</b>	<b>Winter</b>	<b>Spring</b>	<b>Summer</b>
ACCT 450 Federal Income Tax II	ACCT 490 Capstone I	ACCT 491 Capstone II	
PHIL 360 Business Ethics, Theory and Practice	ACCT 485 Advanced Accounting	5 credits student choice (Hum, Nat Sci or SS) from AAS- DTA transfer list	
ACCT 420 Auditing	ECON &201 or &202	5 credits student choice (Hum, Nat Sci or SS) from AAS- DTA transfer list	

Program faculty and the program manager will work with each student to develop an academic plan, ensuring that full-time and part-time students are able to efficiently meet their degree and career goals. Our experience with other BAS programs in the Institute for Business and IT show that approximately 30% of enrolled student have a part-time schedule (1-2 classes per quarter). An individual education plan will be created for students who indicate part-time status on their admission application.

### **Program evaluation criteria and process**

Assessment for the proposed Applied Accounting program is based on the comprehensive student achievement and program assessment processes in place at Bellevue College for all programs, including associate and baccalaureate degrees. Program review occurs every five years and provides a thorough assessment of every aspect of the program. It includes strategic planning; student headcount, full-time equivalent student (FTES) and

schedule trend analysis; program enrollment data, including student faculty ratios, analysis of full-time and part-time faculty ratios and other staffing indicators; student performance evaluation; an evaluation of curriculum coherency and currency, including an evaluation by the workforce advisory committee; program viability, including employment placement data and market analysis; and analysis of student demographics, program costs and revenues, retention and advising, articulation agreements, and course delivery methods.

Until the first five-year program review occurs, staff will evaluate the Applied Accounting program’s effectiveness by collecting and analyzing data annually on student satisfaction, preparedness, and retention; faculty assessment of student preparedness; and effectiveness of courses to meet the program outcomes. Table VI summarizes assessment mechanisms.

Industry will engage in recommendation and review of the curriculum and program elements through the program advisory committee comprised of professionals from the field. The advisory committee will be expanded from the current 2-year degree advisory committee to better serve the expanded outcomes and scope of the new BAS program. The role of this committee will be to advise the program on recommended curriculum improvements; help keep the program abreast of changes in the field; assist in student recruitment and placement; and make recommendations for other changes that will keep the program current.

TABLE VI: PROGRAM ASSESSMENT	
<b>Effectiveness of curriculum/ program</b> — continuously refines curriculum and program design, keeping the program current, including discipline-based, general education and electives	
Course evaluations by students	<ul style="list-style-type: none"> <li>• Effectiveness of curriculum &amp; teaching methods in courses</li> <li>• Effectiveness of program in skills &amp; knowledge progression</li> </ul>
Field studies evaluation by students and by employers	<ul style="list-style-type: none"> <li>• Adequate balance of knowledge &amp; skills, theory &amp; practice</li> <li>• Effectiveness of program in meeting students’ expectations</li> <li>• Effectiveness of program in meeting employers’ expectations</li> </ul>
Student survey and/or focus group mid-point through the program and at graduation	<ul style="list-style-type: none"> <li>• Effectiveness of the program in skills &amp; knowledge progression</li> <li>• Adequate balance of knowledge &amp; skills, theory &amp; practice</li> <li>• Effectiveness of program in meeting students’ expectations</li> <li>• Effectiveness of institutional and program resources and support</li> <li>• Preparedness of faculty</li> <li>• Preparedness of students upon entering individual courses</li> </ul>
Program statistics	<ul style="list-style-type: none"> <li>• Student retention</li> <li>• Student course success</li> <li>• Student progression through program</li> <li>• Correlation of student success and training/ job experience prior to entry</li> </ul>
Survey of Applied Accounting program faculty	<ul style="list-style-type: none"> <li>• Preparedness of students upon entering individual courses</li> <li>• Preparedness of students upon entering the program</li> </ul>

<b>Graduate follow-up and industry feedback</b> — assesses effectiveness of program in meeting career goals and employer expectations and uses findings to refine curriculum and teaching methodologies	
Survey of program graduates nine months after graduation	<ul style="list-style-type: none"> <li>• Effect of program completion on career</li> <li>• Effectiveness of program in meeting job expectations</li> <li>• Wage and career progression</li> </ul>
Survey of employers of program graduates nine months after graduation	<ul style="list-style-type: none"> <li>• Effectiveness of program in meeting job expectations</li> <li>• Observed increased skills and performance</li> <li>• Perceived strengths and weaknesses of current program</li> </ul>
<b>Oversight by Advisory Committee</b> – provides ongoing support and program review	
Applied Accounting Program Advisory Committee	<ul style="list-style-type: none"> <li>• Completeness &amp; relevance of curriculum to employer needs</li> <li>• Trends in field, technologies, practices and job markets</li> </ul>
<b>Survey of faculty satisfaction</b> — assesses adequacy of program support and faculty training	
Survey of program faculty	<ul style="list-style-type: none"> <li>• Effectiveness of institutional &amp; program resources &amp; support</li> <li>• Preparedness to teach the curriculum</li> </ul>
<b>Impact on two-year programs</b> — assesses impact of Applied Accounting program on existing degrees in business, accounting and IT	
Survey and/or focus group of students enrolled in two-year degree programs	<ul style="list-style-type: none"> <li>• Impact of Applied Accounting program on the quality of the 2-year degrees</li> <li>• Impact on faculty availability and support</li> <li>• Impact on institution &amp; program resources &amp; support</li> <li>• Impact on culture</li> </ul>
Survey of faculty teaching the two-year associate degree programs	<ul style="list-style-type: none"> <li>• Impact of Applied Accounting program on the quality of the 2-year degree</li> <li>• Impact on faculty availability and support</li> <li>• Impact on institution &amp; program resources &amp; support</li> <li>• Impact on culture</li> </ul>

Experts from business, accounting, communications, philosophy, and specialty areas have already been engaged, and will continue to be engaged throughout the full curriculum development and implementation phase to ensure rigor of the content and learning methodologies. Subject matter experts with experience in accounting and higher education have assessed the overall curriculum and the courses to ensure rigor, consistency and quality.

## Qualified faculty

Bellevue College projects between 15 and 20 FTE enrollment during year 1 of the BAS in Applied Accounting, with full capacity achieved by 2017 with a minimum FTE of 35. To support this number of students, the program will need one full-time equivalent faculty (FTEF) in 2015. Faculty teaching general education courses will teach these courses as part of their ongoing load, so no additional faculty will be required in areas outside Accounting.

Faculty teaching in the program will be required to hold a minimum of a master's degree and maintain appropriate certification.

TABLE VII: FACULTY PROFILES			
Faculty Name	Credentials	Status	Course(s)
Ignatovski, Stefan	Master of Science in Accounting Forensics	Fulltime tenure track	Accounting courses
Nash-Haruna, Anne-Mary	Master of Science in Accounting; PhD candidate, Management	Fulltime tenured	Accounting courses
Hall, Rosemary	MBA	Fulltime tenured, Program Chair	Accounting courses
Oleson, Katherine	MA, Communication	Fulltime tenured	Advanced communication course(s)
Payne, William (Russ)	PhD, Philosophy	Fulltime tenured	Philosophy course
Stiehl, Chace	PhD, Economics	Fulltime tenured	Department chair – will staff lower level ECON course
Hatstat, Frank	JD, MBA	Fulltime tenured	Business courses
David Maxwell	CPA, CMA	Faculty	Accounting courses
Paul Cederwall	MS ACCT, CPA	Faculty	Accounting courses
William Vermie	BS ACCT, Certified Six Sigma Black Belt	Faculty	Accounting courses

## Selective Admissions Consistent with Open Door Institution

Although the new degree will employ a selective admissions process, it will be consonant with the college's open door philosophy. The college chose the 2.0 GPA (with a 2.5 in specific ACCT classes) to remain consistent with its two-year required GPA for progression. This set point will be evaluated at the end of the first year and when the first cohort graduates. Qualified applicants who meet the priority due date will receive first consideration. If there are more program slots than applications, applicants who do not meet the priority due date will be considered. The program manager and program faculty will manage the details of the admission process. Prospective students will have the option to provide accounting instructor recommendation for acceptance in to the program as an option if they do not meet all other required criteria.

Should there be more qualified applicants than there are openings in the program, the college will first consider offering additional course sections, if feasible. For example, if there were 50 qualified applicants and 25 openings, the college would consider adding a cohort, if appropriate faculty are available, so that all qualified students would be admitted.

If there are more qualified applicants than there are openings, but not enough applicants to add an additional section, or another section is not feasible, the college will admit some students and place the remainder on a wait list, based on the following criteria:

1. Fifty-percent of the cohort slots will be awarded based on GPA, rank ordered, i.e., 3.8, 3.78, 3.6. This provides priority to students with a higher GPA.
2. The remaining fifty percent of cohort slots will be awarded by lottery, from the remainder of qualified applicants. This ensures that students with passing but not exceptionally high GPA are not excluded from admission.
3. Any remaining qualified applicants will be placed on a wait list.
4. If additional program slots become available, admission will be determined by lottery from the wait list, so all students will have equal opportunity to be admitted.

The program will assess this process each year and determine if changes need to be made, based on student progress and retention, diversity of student group, and other factors as they emerge.

The bachelor's program will employ practices implemented by the college's Office of Equity and Pluralism to attract a diverse student population to the college. These include:

- Recruit people of color who are BC program graduates and professionals to serve as role models, serve on the advisory committee and make presentations to currently enrolled associate degree students to encourage them to pursue the bachelor's degree;
- Engage in targeted marketing and through mailed marketing materials to encourage persons of color and from underserved populations to apply to the program;
- Coordinate program diversity efforts with the institution's office of Multicultural Student Services;
- Apply best practices for identifying potential hires from underrepresented groups;
- Work with businesses and professional organizations to develop additional strategies to attract a diverse student body from workers in their employment ranks who do not have a bachelor's degree; and,
- Regularly assess recruitment/retention efforts with regard to underrepresented populations, and continually monitor and strive to improve the program's culture of appreciation and respect towards diversity.

Once the degree is approved, the Bellevue College Foundation will begin discussions with local businesses to create program scholarships to assist those that could otherwise not attend. Students will also be able to apply for existing BC scholarships that serve financially disadvantaged students and students of color.

## Student enrollment

Based on the enrollment patterns of Bellevue College's existing applied baccalaureate programs, it is expected that about two-thirds of the students will attend full-time. Of those attending part-time, the majority will carry ten credits per quarter and finish within seven quarters.

TABLE VIII: BAS IN APPLIED ACCOUNTING ENROLLMENT PROJECTIONS					
Year	1 2015-16	2 2016-17	3 2017-18	4 2018-19	5 2019-20
Headcount	20	38	48	63	78
	18	34	43	56	70
FTES	14	26	32	42	52
	12	24	30	39	48
Graduates	0	10	10	20	30

Enrollment numbers have been reevaluated and adjusted based on historical data from our current BAS programs offered through the Institute for Business and IT.

### Serving place-bound working adults

The program has been designed specifically to serve place-bound, working adults and will be taught in the evening or through a low-residency, hybrid delivery model.

### Recruitment and Facilitation of Articulation Requirements

Through wide distribution of the entrance prerequisites to all feeder programs in the state, students will have ample opportunity to take any prerequisite courses that are not required as part of their associate degree. In addition, information will be shared by statewide lists of Instructional and Student Services Vice-Presidents and Workforce Deans.

BC staff plan to meet with the feeder colleges to discuss admission requirements, which will also be disseminated through the above-mentioned networks. Recruitment will be conducted at the community and technical colleges, through the Bellevue College website, and at area businesses.



## **Appropriate student services plan**

As a community college, one of BC's strengths is the variety of student-focused support services that help students achieve success in accomplishing their goals. Students in the Applied Accounting BAS program will be supported by the same high-quality student services that all students receive.

As Bellevue College has added new applied baccalaureate degrees, the college has focused on integrating support for baccalaureate students across the institution. For example, additional FTE have been added in enrollment services to provide transcript evaluation for incoming applied-baccalaureate students. Similarly, program advisors for applied baccalaureate degrees assist students who wish to continue to master's degrees with that transition. Beginning in academic year 2013-14, the library has added 1FTE librarian assigned specifically to the bachelor's degree programs, which provides another institutional touch point for students. All self-support baccalaureate programs return a portion of the tuition paid to the college to provide program support to baccalaureate students.

Bellevue College has recently hired a new Director of Applied Baccalaureate Degrees who has been tasked with bolstering support programs, including appropriate tutoring, in conjunction with the Division of Student Affairs.

### **Access to student services**

We project that at least 50% of students in the Applied Accounting BAS program will be working. These students will be taking evening or hybrid-delivery classes. In order to ensure access to program advising, the program manager or program chair will be available for appointments, in addition to availability by email. The program manager is the single point-of-contact for students, from before admission, through the program, and into transition to master's degrees for those who wish to continue to graduate school. This single-point-of-contact model has worked well in Bellevue College's other applied baccalaureate degrees, and the college plans to continue it for future degrees.

To provide convenient access to all students, Bellevue College has numerous services available electronically, including: online registration each quarter; online tutoring; 24/7 access to librarians through "ask a librarian"; extensive research databases suitable for baccalaureate-level research; KHAN academy links; and degree audit and transcript request.

For face-to-face connection with all students, many services have evening and/or weekend hours, including: the academic success center, including the math lab, the writing lab, and the science study center; counseling center; disability resource center extended testing hours; financial aid, and the library.

The following services will be those most frequently used by baccalaureate students.

**Student Advising, Retention and Success:** The model that has worked well for the college's baccalaureate programs and will be used for the new degree is an imbedded program manager who works one-on-one with students to facilitate their success. The manager assists students with their educational planning and progress towards degree completion while supporting the program chair and faculty who conduct academic advising. The program manager and program chair consult regularly about each student's progress. Each student will have an individualized schedule and advising plan. Students can use internet advising services and degree planning worksheets to access their information. The online degree planning tool helps faculty advisors and students evaluate, monitor and track the student's progress toward completion of a degree. Student retention and student success are the college's top priorities. Students appreciate and respond to having a specific person they can go to for assistance. Program faculty will work with students who need additional assistance to develop personalized student success strategies. For instance, accounting faculty have explored the options of bringing in external accounting experts, work-study students, program alumni and part-time faculty to work as BAS tutors as needed.

**Academic Success Center (ASC):** The ASC assists students in successfully completing their college courses through one-on-one and group tutoring, workshops, classes and open labs in reading, writing and math. We will be hiring additional tutors in the ASC to meet the needs of students in higher-level accounting courses.

**Computer Labs:** BC provides a wide variety of specialized computer and learning labs to enhance learning and student success as well as a 200-computer open lab.

**Credentials Evaluation:** Full-time credentials evaluators have extensive experience evaluating transcripts from accredited institutions. They will evaluate incoming students for compliance with admission requirements and student records for all degree requirements when students near graduation. Bellevue College is committed to providing efficient time-to-degree for students, and makes every effort to accept prior learning when appropriate.

**Disability Resource Center (DRC):** The DRC provides assessment and accommodations for students with documented disabilities. They provide special course materials; coordinate testing for disabled students and assist faculty to provide appropriate accommodation.

**Financial Aid:** The financial aid office prepares and disburses federal, state, and institutional aid for all BC students. Students can monitor the process of their application online.

**Job Placement:** Providing help with career advancement and job placement will be priorities for the new BAS. An effective advisory board comprised of regional accounting employers will help to identify jobs. Through the optional internship and required capstone course, students will develop potential job contacts. The Center for Career Connections has been successful in helping students find jobs by providing career planning and job placement assistance and conducting career fairs. The Center for Career Connections, Program Chair, and Advisory Committee will work closely to develop and nurture internship and job placements.

**Multicultural Student Services (MCS):** MCS offers advising and mentoring, tutoring, emergency financial assistance, and support for the college's multicultural student population.

**Online Services:** All students have online access to the bookstore, records and grades, registration, advising, faculty communication, and library services. As an example of integrated services, the library has added extensive online collections and resources. Library faculty have also developed upper-division research workshops for students in applied baccalaureate programs. The distance education office provides extensive technology assistance and student services for all online students.

**STEM to Stern Cohort:** The STEM to Stern cohort, originally funded through the National Science Foundation, has been institutionalized by the college. The program was designed to provide ongoing membership in a STEM community to students from historically underrepresented groups. Cohort members meet once weekly for presentations by professionals in STEM fields, are assigned a professional mentor, and complete numerous learning modules together, on topics ranging from study skills to interviewing techniques.

**TRiO:** Students who are first-generation college, low-income, or have a documented disability receive academic and personal support. Services include tutoring, study skills, advocacy, and laptop computer lending. The Department of Education has approved extension of this program to all bachelor's degree students who fit eligibility criteria.

**Veteran's Administration Programs:** The Veterans Affairs Office assists all eligible veterans, reservists, dependents, and VA chapter 31 students.

## **Appropriate staff and administration**

Bellevue College implemented its first applied-baccalaureate degree in 2007, a second program in 2009, a third in 2012, two new programs in fall 2013 start and a sixth program with a start date of winter 2015. We have been assessing and adjusting the model for program administration as more programs are added, which has led to the following:

Program chair responsibilities are typically filled by full-time faculty members (see Table VII). In addition to managing the program, the BAS in Applied Accounting chair will teach two courses per quarter, providing valuable connection to and insight into many aspects of the program. Administrative responsibilities for the faculty program chair include:

- curriculum development, revision, and implementation;
- advising of students;
- marketing the program to new students;
- conducting articulation with both two-year and graduate programs;
- initiating employer outreach;
- participating in college governance; and
- engaging in ongoing program assessment to maintain the program’s currency.

The advising section in the student services plan states that educational planning will be handled locally from within the program by the Program Manager. The Program Manager will also:

1. provide information about the program to prospective applicants;
2. monitor student progress;
3. guide students to other available student services to aid in their success;
4. assist students with advising or course issues.

The Program Manager position is a full-time exempt position. It will also provide administrative support for the program, its chair and the faculty. This model has worked well in the college’s existing baccalaureate programs.

TABLE IX: ADMINISTRATION AND STAFF			
Name	Title	Responsibilities	Admin Effort %
Rosemary Hall	Program Chair	Manage BAS program, conduct program assessment, hire faculty, oversee admissions, implement recommendations of advisory committee (33% administration; 66% instruction)	33%
Ehmke-Reedy, Shanon	Program Manager	Provides administrative support to chair, faculty and students Provides student services assistance to applicants and students to promote student success Oversee budget, oversee admissions,	100%
<b>Total Staff FTE</b>			<b>1.33</b>

In accordance with the Washington Administrative Code, all instructors teaching in the Applied Accounting program maintain up-to-date Professional Development Plans,

regularly approved and updated in conjunction with the division dean and Office of Workforce Education.

## **Commitment to build and sustain a high quality program**

The BAS in Applied Accounting program will be funded as a self-support program. The tuition will be set at the same level as state-funded applied bachelor's degree programs, which for 2015-2016 is \$245.45 per credit.

Some courses will be structured as hybrid, with some instruction and student course work taking place online. Students will come to campus one or two days each week, depending on their schedule, for interactive learning. This inverted classroom model is not only convenient for working adults; research shows that using classroom time for content engagement rather than purely for lectures leads to better student engagement and learning outcomes.<sup>3</sup> Course meetings will be scheduled at convenient times for working students and not during peak campus use times, so no new facilities or classrooms will be required for the program. Specialized instructional resources will include library subscriptions to professional accounting publications. Indirect funding has been included in the budget to cover the annual expenses associated with these resources. Indirect is calculated at 8% in year one, 12% in year two, 15% in years three and four and 20% in year five, growing as the program grows. These amounts may be adjusted should the amount collected be inadequate or be in excess of expenses incurred in marketing, enrollment services, library goods and services, or finance. Bellevue College is committed to the long-term success of the new degree and will set aside funds to launch and fund the program until it collects adequate tuition to be fully self-sufficient. Estimated program expenses and income are detailed in Table X, below.

The average yearly tuition for a FT student (15 credits/quarter): \$9658

The average yearly tuition for a PT student (10 credits/quarter): \$6438

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<sup>3</sup> National Center for Academic Transformation: <http://www.thencat.org/Monographs/IncSuccess.htm>  
08.24.12

TABLE X: BAS APPLIED ACCOUNTING: ESTIMATED PROGRAM EXPENSES					
	Year 1 (FY 15)	Year 2 (FY 16)	Year 3 (FY 17)	Year 4 (FY18)	Year 5 (FY19)
Administrative Salaries (1 FTE)	48,500	48,500	48,500	48,500	49,955
Part-time Faculty Salaries	19,000	30,400	30,400	30,400	30,400
Curriculum Development Stipends	12,000	10,000	4,000	4,000	4,000
Program Chair	20,000	20,000	20,000	20,000	20,000
Benefits	22,275	26,000	26,000	26,000	26,000
Goods and Services	10,000	5,000	5,000	5,000	5,000
Travel	3,000	3,000	3,000	3,000	3,000
Equipment	20,000	5,000	5,000	3,000	3,000
Indirect		11,832	17,028	20,985	28,271
Total Costs	154,775	159,732	158,928	160,885	159,626 169,626
ESTIMATED APPLIED ACCOUNTING PROGRAM INCOME					
	Year 1	Year 2	Year 3	Year 4	Year 5
Number of FT/PT students	12/6	24/10	30/13	39/17	48/22
Self-Support Tuition and Fees	157,076	296,972	373,056	489,636	606,216
Self-Support Tuition	154,524	296,172	373,434	486,108	605,220
Seed Funds	109,000	54,500			
PROGRAM REINVESTMENT AFTER EXPENSES AND INDIRECT					
Balance to re-invest	111,301	191,740	212,171	328,751	446,590
Balance to re-invest	108,749	190,940	214,506	325,223	445,594

## **NWCCU accreditation**

In 2009, Bellevue College was granted accreditation by the Northwest Commission of Colleges and Universities (NWCCU) to offer baccalaureate degrees. The college currently offers six bachelor's degrees: BAS in Data Analytics, BAS in Healthcare Technology and Management, BAA in Interior Design, BAS in Information Systems and Technology, BS in Nursing, and BAS in Radiation and Imaging Sciences. Baccalaureate degrees play an important role in Bellevue College's commitment to provide high quality, flexible, accessible education programs and to strengthen the economic life of its diverse community.

## **Program specific accreditation**

The accounting profession prides itself on the quality of education offered to accounting students, and concerns itself with how well students will be able to perform in industry after they graduate. If, at some point in the future, an appropriate program specific accreditation becomes an advantage for the BAS in Applied Accounting and their graduates, the college will assess the potential benefits.

## **Pathway options beyond baccalaureate degree**

Graduates of the BAS in Applied Accounting who are interested in continuing their education will be well prepared to move forward into graduate schools. Those who want to sit for the CPA examination will need to complete the requirement of a fifth year of college credits.

While all BAS graduates can apply to any Master's degree program, institutions who have discussed the graduate pathway with Bellevue College for the BAS in Applied Accounting include:

- City University: Graduate Certificate in Accounting; Master of Business Administration
- Eastern Washington University: Master of Business Administration
- Northeastern University: Master of Science in Accounting; Master of Business Administration
- Seattle Pacific University: Mater of Business Administration (MBA)
- Western Washington University: Master in Professional Accounting

## Expert evaluation of program

Bellevue College received external reviews from two subject matter experts in higher education. Their complete comments are included in the appendix along with Bellevue College program staff responses. Reviewers' input was carefully considered. Many of the comments stemmed from the difference between traditional baccalaureate degrees and BAS degrees built on two-year associate degrees. While traditional degree tend to focus on general education courses in the first two-years with a stronger focus on specialty courses in the last two years of the degree, BAS degrees are more akin to "upside-down" degrees.

The reviewers are:

- Dr. Tim Rupert, Professor and Group Coordinator (chair) of the Accounting Group in the D'Amore-McKim School of Business at Northeastern University.
- Dr. George Sanders, Professor and Chair, Department of Accounting, College of Business and Economics, Western Washington University



## Appendix I: Course Descriptions

### **ACCT 300 Finance – 5 credits**

An introduction to financial decision making. Topics include financial statement analysis, time value of money, risk and return, financial assets, securities valuation, capital budgeting, cost of capital, and capital structure.

Prerequisites: Program entry requirements

#### Learning Outcomes

- Construct financial statement analysis
- Calculate and defend time-value of money
- Value financial assets, their use to include risk and rates of return
- Develop cash flow estimates and risk analysis
- Develop forecasting and working capital management and budgeting

### **ACCT 350 Intermediate Accounting II – 5 credits**

Continuation of theoretical foundations of accounting. The course covers valuation of assets, business financing options and in-depth examination of lease accounting.

Prerequisites: Program entry requirements

#### Learning outcomes

- Apply the accounting methods for investments in operating assets at the date of acquisition.
- Illustrate and employ the accounting methods for the use and retirement of operating assets.
- Discuss and calculate debt and equity financing options.
- Classify debt and equity securities.
- Using the most appropriate accounting method for a business, calculate the acquisition, use and sale of debt and equity securities.
- Apply accounting methods for capital leases.

### **ACCT 351 Intermediate Accounting III – 5 credits**

Continuation of theoretical foundations of accounting. The course covers business capital structures, interim reporting, and advanced analysis of domestic and international financial statements and standards.

Prerequisites: ACCT 350 Intermediate Accounting II

#### Learning Outcomes

- Calculate basic and diluted earnings per share.
- Conduct a mathematical analysis of derivative types and hedging activities.

- Identify and correct accounting errors.
- Illustrate and employ changes in the accounting system.
- Compare international and domestic accounting standards.
- Conduct an in-depth financial statement analysis in order to identify creative and fraudulent accounting.

### **ACCT 360 Cost Accounting – 5 credits**

Covers the purpose and the methods of cost accounting for an efficient and effective planning and control. It examines cost behavior and alternate costing methods including job-order, process, and standard cost accounting systems, as well as cost variances. It also covers budgets and profitability analysis.

Prerequisites: Program entry requirements

#### Learning Outcomes

- Conduct a cost-volume-profit analysis.
- Employ job-order and activity-based costing.
- Calculate cost variances.
- Analyze the behavior of costs.
- Select and employ the most appropriate inventory costing method for the business

### **ACCT 380 Environmental Accounting – 5 credits**

The course covers utilization of advanced accounting topics with a focus on measurement of environmental costs and benefits in the decision making process and valuation of natural resources.

Prerequisites: ACCT 360 Cost Accounting & ACCT 351 Intermediate Accounting III (May be taken along with auditing and advanced accounting)

#### Learning Outcomes

- Examine the impact of the environment on financial statements.
- Prescribe the best accounting practices for adoption, establishment and implementation of an environmental policy.
- Develop and perform an environmental audit.
- Account and control for the costs of waste, packaging and recycling.
- Appraise the environmental sustainability.
- Evaluate the external social audits.

### **ACCT 400 Accounting Information Systems – 5 credits**

Introduces the student to systems analysis and the application of information system concepts to the accounting process. Both manual and automated accounting cycles are

studied. System processes, controls, flowcharting and internal controls relevant to each of the major transaction processing cycles for a typical business enterprise are covered.

Prerequisites: ACCT 351 Intermediate Accounting III

#### Learning outcomes

- Analyze and construct an accounting system that provides appropriate financial information required to make informed, timely decisions.
- Model and employ the utilization and design of the system that is vital to the efficiency and internal controls of acquiring such information.
- Interpret the fundamental concepts of accounting systems design, including how accounting systems capture important business transactions that drive decisions and execution.
- Analyze the technology of accounting systems, file processing, database concepts and tools
- Examine the process to use the information system to perform audit functions.
- Compare the latest commercial accounting software; apply technological developments for the production of reports and exchange of business data in an enterprise environment.

#### **ACCT 420 Auditing – 5 credits**

Introduction to auditing standards; the legal and ethical environment of the profession. Strong emphasis is given on materiality, audit risk, and audit reports. It covers the concepts for application of the audit process to multiple business cycles, internal controls, and to an audit of financial statements by using work papers, sampling, and audit tests and procedures.

Prerequisites: ACCT 400 Accounting Information Systems

#### Learning Outcomes

- Operate legally and ethically as an auditor.
- Evaluate auditing standards.
- Identify and examine materiality and audit risk.
- Conduct an audit on internal controls and inspect for potential fraud.
- Implement and apply an audit plan and an audit program.
- Design an audit process of sales, collection, acquisition, payment, payroll, inventory, and warehousing cycles.
- Compose professional and objective audit reports in accordance to auditing standards.

**ACCT 450 Federal Income Taxation II – 5 credits**

Advanced approach to principles of federal taxations. The course specifically covers concepts and provisions of federal income taxation in relation to property transactions, partnerships, corporations, trusts and estates.

Prerequisites: Program entry requirements

**Learning Outcomes**

- Calculate taxes on capital gains and losses and implement nontaxable exchanges.
- Analyze the capital structure and operating rules of corporations.
- Calculate taxation for earnings, profits and distributions.
- Calculate taxation and provisions for corporations, trusts and estates.

**ACCT 485 Advanced Accounting – 5 credits**

Accounting theory which covers business combinations, consolidated financial statements, and international transactions and investments. Emphasis is given on mergers and acquisitions, subsidiary investments and transactions, international accounting issues and foreign currency transactions, derivatives and hedging activities.

Prerequisites: ACCT 351 Intermediate III & ACCT 360 Cost Accounting

**Learning Outcomes**

- Compare various business combinations.
- Implement and assess the accounting for consolidated statements (acquisition date and post-acquisition date).
- Conduct a mathematical analysis of derivative types and hedging activities
- Examine intercompany transactions.
- Analyze investments in subsidiaries and subsidiary equity transactions.
- Identify and address international accounting issues.
- Investigate foreign currency transactions.
- Translate foreign financial statements.

**ACCT 490 Accounting Capstone I – 5 credits**

This course provides practical experience in Accounting. Students apply knowledge and skills learned in classes as they work in settings relevant to their future employment plans. This is part 1 of a 2 quarter series.

Prerequisite: Permission of the instructor

**Learning Outcomes**

- Integrate skills and knowledge acquired from different courses and experiences.
- Develop and implement a project plan following appropriate methods and tools.
- Evaluate, develop and apply effective methods to manage project milestones and timelines.

- Demonstrate technical competency in completing deliverables.
- Work productively in a team environment communicating appropriately with all team members.
- Develop an effective report and presentation commensurate with the scope and complexity of the project.
- Present information in an effective format and discuss issues using a constructive approach.
- Demonstrate an in-depth and integrated understanding of the complexity of accounting to peers and faculty

### **ACCT 491 Accounting Capstone II – 5 credits**

Students continue their work from ACCT 491 to further develop their project work.

Prerequisite: ACCT490 Accounting Capstone I

#### Learning Outcomes

- Integrate skills and knowledge acquired from Practicum I.
- Review, refine and adjust a work plan.
- Evaluate, develop and apply effective methods to manage project milestones and timelines.
- Demonstrate advanced technical competency in completing deliverables.
- Analyze task results, to include successes and areas for future improvement.
- Work productively in a team environment, if applicable to task, communicating professionally with all team members.
- Develop a professional report and presentation commensurate with the scope and complexity of the work.
- Present information in a professional format and discuss issues as the lead facilitator.
- Demonstrate an in-depth and integrated understanding of the complexity of accounting.

### **BUS 370 Intermediate Project Management – 5 credits**

Examines project management theory and practice, with emphasis on scientific, technical, and medical applications. Uses PMI's PMBOK framework to explain the creation and management of projects in contemporary organizations. Cases and examples illustrate the application of this framework to real-world Waterfall, Iterative, and Agile projects.

Prerequisite: Program entry requirements or instructor permission.

#### Learning Outcomes

- Understand and demonstrate what defines a project, and describe the role and responsibilities of a project manager.
- Explain the role, importance, and application of project management in today's scientific, technical, and medical organizations.

- Analyze and appraise the fundamental trade-offs between cost, schedule, scope, and quality embodied in any project.
- Show and explain how project requirements are converted to an appropriate Work Breakdown Structure (WBS), and define the appropriate task dependencies and sequences for the WBS.
- Explain the significance of the critical path in a project, show how the critical path is determined, and use CPM and PERT analysis to appropriately “crash” and re-plan projects.
- Describe the process groups and knowledge areas defined by PMI’s Project Management Book of Knowledge (PMBOK), and explain why each is important for effective project management.
- List and explain the steps needed to initiate, plan, execute, monitor, control, and close a project in a typical organization.
- Describe and explain the documents, systems, and procedures needed to support real-world projects, and create the documents, systems, and procedures needed to support a real or hypothetical project.
- List and categorize the key players associated with a project and describe their roles.
- Describe the project management methodologies in common use (including Waterfall, Iterative & Incremental, and Agile approaches), and explain why each methodology was developed.
- List the tools that are typically used by project managers to monitor and control projects, and show how these tools are applied in real and hypothetical situations.
- Describe and evaluate representative software systems currently used to support project management.
- Use project management software to plan and re-plan a small project, and to generate an array of management reports.
- Evaluate the advantages and disadvantages of the traditional Waterfall project methodology, Iterative and Incremental Development methods, and Agile project management (including SCRUM), and recommend the appropriate approach to use in a given situation.
- Explain the relationship between project management, portfolio management, and program management.

### **CMST& 210 Interpersonal Communication – 5 credits**

Focuses on interpersonal communication in relationships. Students explore perception, language, self-concept, self-disclosure, listening, and conflict resolution management, and experience the concepts through class activities.

#### Learning Outcomes

- Define the process of communication and describe the specific qualities found in interpersonal relationships.
- Explain the relationship between perception, self-concept, and communication.

- Describe the characteristics of a competent communicator and the methods of improving language, nonverbal communication, and listening skills.
- Identify the common stages of interpersonal relationships and discuss the recommendations for improved relationship initiation, maintenance, and termination.
- Explain the influence of gender and culture in the interpersonal communication process.
- Discuss the nature of conflict and explain the effectiveness of the various approaches to conflict management.

### **CMST& 230 Small Group Communication – 5 credits**

Explores effective communication in small groups. Students examine aspects of group process, including leadership, conflict management, decision-making, conformity, and critical thinking. Students work in groups to test theories and practice skills. Fulfills social science course requirement at BC.

#### Learning Outcomes

- Identify the language, listening, and nonverbal communication skills that are needed to promote a positive communication climate in a group setting.
- Analyze the influence of culture on group interaction.
- Identify the actions needed to conduct an effective meeting and promote group productivity.
- Analyze the methods of decision making used by a group.
- Evaluate how theoretical group problem solving models can be used to help a group accomplish a task.
- Identify methods groups can use to stimulate critical and creative thinking while problem solving.
- Evaluate how leadership theory can be used to help a group accomplish its goals.
- Identify different methods for managing conflict within a group.

### **CMST 280 Intercultural Communication – 5 credits**

Examines the effect of culture on the communication process. Students learn about the influence of culture on communication styles, language, and non-verbal communication. Students practice skills that contribute to intercultural competence.

#### Learning Outcomes

- Explain how environmental factors affect and make cultures different.
- Explain how cultural variables influence intercultural competency in communication
- Explain why appropriateness and effectiveness are critical in constructing messages in intercultural contexts.
- Explain how individualism and collectivism affect the communication in intercultural communication contexts

- Apply various models of cultural values to intercultural interactions.
- Define ethnocentrism and social comparison. Demonstrate your competence in applying the concepts across cultures.
- Identify and analyze one's own cultural identity.

### **CMST340 Applied Organizational Communication – 5 credits**

Examines and applies communication concepts and theory to an organizational setting. Students self-assess, analyze, develop and practice skills to effectively communicate in a diverse work environment. Topics include listening, teamwork, decision making, conflict management, collaboration, verbal and nonverbal communication, presentation skills, audience adaptation, organizational communication, and intercultural communication. Prerequisite: Recommended: CMST 220, CMST 230, or CMST 280

#### Learning Outcomes

- Self-assess one's own communication behaviors and effects.
- Explain and demonstrate active listening and communication effectiveness
- Evaluate the types of language and nonverbal communication that promote effective communication within a specific organizational culture.
- Assess and choose communication behaviors for effective teamwork and decision-making in a diverse group setting.
- Explain how organizational structure and culture influence interaction.
- Evaluate the benefits of intercultural competence in an organizational setting.
- Evaluate and practice appropriate approaches for effective conflict management in a variety of settings.
- Develop and deliver presentations that apply elements of effective public speaking to a variety of audiences and situations.

### **ECON& 201 Microeconomics – 5 credits**

Investigates the responses of individual economic agents to incentives. This course provides the framework for analyzing simple models of choices for individual markets and industries within a mixed economy. The structure and outcomes of the basic model can then be modified to analyze a variety of market structures and be used to address a range of social issues, using the common policy goals of efficiency and equity.

#### Learning Outcomes

- Apply the theory of rational choice to explain individual behavior.
- Explain how markets allocate, produce, and distribute society's resources.
- Predict how government intervention impacts market outcomes.
- Critique market outcomes and government policies using concepts of efficiency and equity.
- Explain firm behavior under various degrees of competition.



- Extend the market framework to analyze market failures.
- Critically analyze the positive and negative impacts of markets as they relate to social justice and environmental issues.
- Represent and understand economic concepts and outcomes in numerical and graphical form.

### **ECON& 202 Macroeconomics – 5 credits**

Presents major theories of business cycles and economic growth. Students examine economic policies aimed "at price stability" and unemployment in an industrialized capitalist nation as well as factors in international trade and monetary flows. It may also cover the development policies of underdeveloped countries.

#### Learning Outcomes

- Acquire and critique the use of primary source statistics in assessing the health of a macroeconomy.
- Explain the relationships between economic growth, unemployment, and inflation.
- Recognize the importance of the Federal Reserve's regulatory role in money and banking.
- Evaluate the pros and cons of proposed macroeconomic stabilization policy.
- Examine factors that influence long-run growth and productivity.
- Describe how the internationalization of our economy has changed the outcomes and choices of our domestic economy.
- Critically analyze the positive and negative impacts of markets as they relate to social justice and environmental issues.
- Represent and understand economic concepts and outcomes in numerical and graphical form.

### **PHIL 360 Business Ethics: Theory and Practice – 5 credits**

Investigates ethical problem in business through ethical theory and case studies. Involves original research and discussion of business related ethical issues such as social responsibility in corporate governance, proprietary information, whistleblowers, sustainability and equity in hiring and advancement. This course is intended for students in four-year business programs.

Prerequisite: Program entry requirements

#### Learning Outcomes

- Analyze, explain and evaluate ethical principles and the philosophical arguments that bear on them.
- Apply ethical principles to a broad range of ethical issues in business.
- Distinguish and develop varying strategies for dealing with varying cultural perspectives on business related ethical issues.

- Analyze case studies in business ethics and apply ethical principles in evaluating these.
- Evaluate arguments for and against proposed solutions to ethical problems in business practices

## Appendix II: Bellevue College AAS-T Degree in Accounting

### Associate in Applied Science-T Degree Accounting - AAS-T

#### Brief Description

The Associate in Applied Science-T Accounting degree combines technical courses required for job preparation and college-level general education courses. These degrees are designed for the dual purpose of immediate employment and preparation for the junior year in a Washington state bachelor of applied science (BAS) degree program. The AAS-T Accounting degree provides a strong background in accounting, preparing students for a wide range of career options in the accounting field. The degree has the option to earn two national certifications as well as several embedded program certificates, while earning the degree.

#### Learning Outcomes

Degree recipients should possess the skills and abilities described below:

- Correctly use accounting terminology
- Analyze and record financial transactions and properly report financial information
- Use critical thinking skills to identify and solve problems in accounting
- Analyze and record financial transactions using general ledger computerized software for a small-to medium-sized business
- Perform accounting procedures employed in a typical payroll accounting system

#### Requirements

Course No.	Course Name	Cr.
<b>CORE COURSEWORK</b>		
ACCT 101*	Applied Accounting I	5
ACCT 102*	Applied Accounting II	5
ACCT 135	Business Payroll Tax Accounting	3
ACCT 160	Washington State: Tax and Audit	3
ACCT 172	Small Business Computerized Accounting	5
ACCT 234*	Managerial Accounting	5
ACCT 245	Accounting Information Systems	5
ACCT 250	Intermediate Accounting	5
ACCT 260	Accounting for Non-Profit Agencies	5
ACCT 285	Federal Income Taxes	5
ACCT 146	10-Key	1
BTS 165	Business Spreadsheet Analysis & Design	5
BUS& 201	Business Law	5

Course No.	Course Name	Cr.
*ACCT& 201, 202 and 203 may be substituted for ACCT 101, 102 and 234		
<b>COMMUNICATION</b>		
ENGL& 101	English Composition I	5
<b>Choose 5 credits from the following:</b>		<b>5</b>
ENGL 201	The Research Paper (5 Cr)	
ENGL& 235	Technical Writing (5 Cr)	
ENGL 271	Expository Writing (5 Cr)	
<b>QUANTITATIVE</b>		
<b>Choose 5 credits from the following:</b>		<b>5</b>
MATH 130	Introduction to Statistics (5 Cr)	
Any other college level math of 107 or higher (5 Cr)		
<b>SOCIAL SCIENCE, NATURAL SCIENCE OR HUMANITIES</b>		
<b>Choose 10 credits of the following, or AAS-DTA list. One course must meet the Cultural Diversity Requirement (CDR).</b>		<b>10</b>
BUS& 101	Introduction to Business (5 Cr)	
CES 241	Multicultural Business Consulting (5 Cr)	
CMST 202	Survey of Speech Communication (5 Cr)	
CMST& 210	Interpersonal Communication (5 Cr)	
CMST& 230	Small Group Communication (5 Cr)	
CMST 250	Organizational Communication (5 Cr)	
CMST 280	Inter-cultural Communication (5 Cr)	
ECON& 201	Microeconomics (5 Cr)	
ECON& 202	Macroeconomics (5 Cr)	
<b>ACCOUNTING ELECTIVES</b>		
<b>Choose 10-15 credits from the following:</b>		<b>10-15</b>
ACCT 240	Computerized Accounting (5 Cr)	
ACCT 272	QuickBooks Certification (2 Cr)	

Course No.	Course Name	Cr.
ACCT 288	Bookkeeper Certification (10 Cr)	
BTS 144	Personal Information Manager (3 Cr)	
BTS 168	Business Data Management Tools (5 Cr)	
BTS 265	Advanced Spreadsheet Analysis & Design (5 Cr)	
BTS 268	Advanced Business Data Management Tools (5 Cr)	
BUS 120	Organizational Behavior (5 Cr)	
BUS 221	Human Resource Management (5 Cr)	
BUSIT 103	SQU Fundamentals (5 Cr)	
EXPRL 191/2/3	Academic Internship Experience (V 1-5 Cr)	
PROG 160	System Analysis & Design (5 Cr)	
<b>TOTAL</b>		<b>92-97</b>

## Appendix III: External Expert Review

Bellevue College received external reviews from two subject matter experts in higher education. Their complete comments are included following their bios, below. Our responses to the comments are in *italics*.

### **Professor Tim Rupert – Bio**

Tim Rupert is a Professor and the Group Coordinator (chair) of the Accounting Group in the D'Amore-McKim School of Business at Northeastern University. He received his B.S. in Accounting and his Master of Taxation from the University of Akron. He also earned his Ph.D. from Penn State University. Professor Rupert's research has been published in such journals as *The Accounting Review*, *The Journal of the American Taxation Association*, *Behavioral Research in Accounting*, *Advances in Taxation*, *Applied Cognitive Psychology*, *Advances in Accounting Education* and *Journal of Accounting Education*. He is currently the co-editor of *Advances in Accounting Education* and one of the lead editors for Prentice-Hall's *Federal Taxation* textbook series. In 2010, he received the Outstanding Educator Award from the Massachusetts Society of CPAs. He has also received the University's Excellence in Teaching Award and the D'Amore-McKim School of Business' Best Teacher of the Year award multiple times. He is active in the American Accounting Association and has served as president, vice president and secretary of the American Taxation Association.

### **Review of Bellevue College Bachelor of Applied Science in Applied Accounting by Tim Rupert, Ph.D. (Professor and Group Coordinator at Northeastern University)**

In reviewing the curriculum for the BS in Applied Accounting at Bellevue College, I was asked to consider the following questions:

1. If the baccalaureate curriculum appears to be on the right general track
2. If there are any major elements missing
3. If this Bachelor's degree will prepare students for a Master's degree at my institution or for a fifth year to prepare for the CPA exam
4. If you have included any courses that I think are unnecessary

Following is my evaluation of the curriculum in terms of these questions:

In general, I think the program is what one would expect for a bachelor's degree in accounting. The specific courses being offered and the sequencing of courses generally make sense. In reviewing the curriculum, I did have a few questions related to some specific features of the program:

1. **Incorporation of IFRS**—as the course descriptions for the intermediate and advanced accounting classes are currently written, a discussion of international standards appears only in Intermediate III and Advanced Accounting. If IFRS is going to be incorporated across the curriculum, I would have expected to see it as a learning outcome in each of the courses in the Intermediate sequence. Alternatively, some schools are choosing to offer an IFRS course that focuses the discussion of international standards into a separate course. Given the number of advanced topics courses that the proposed program contains, it could be that this would be a viable option if the instructors do not wish to incorporate international standards across the intermediate sequence.

*Incorporating IFRS is certainly a priority in the program curriculum. It becomes a stronger focus when we reach Intermediate III and Advanced Accounting due to the topics covered. This is the reason you see it in the learning outcomes for these two courses. We do however cover this topic in Intermediate II as well as the Intermediate I course offered in the two-year program.*

2. **Business Law**—One course that most students have as part of an undergraduate degree in accounting is business law (in fact, in many schools, the students take two business law courses). Because business law comprises about 30% of the REG section of the CPA exam, students need exposure to that material somewhere (and in many states, completion of a business law course is a requirement to be eligible to sit for the CPA exam). Most master's programs in accounting will assume that students have had it in the undergraduate curriculum (for example, our MS in Accounting program does not offer business law as a course, but requires students to have completed a business law course as a pre-requisite for admission), so I would encourage you to consider adding a business law course somewhere in the curriculum.

*Business Law is required in our two-year program and is a strong recommendation for every student entering the BAS degree.*

3. **Other Business Classes**—As compared to traditional four-year accounting programs at most business schools, the proposed program at Bellevue College has a much greater emphasis on accounting courses and less on other business courses (for example, at most traditional four-year programs, students would take a set of core business courses, like a marketing course, an organizational behavior course, etc.). While I understand the greater focus on accounting courses for the proposed degree, some states require certain business courses in order to sit for the CPA exam and most master's programs will assume that students have met these requirements in their undergraduate program. Bellevue's proposed program offers the courses that are required in Massachusetts, so it would work perfectly well for students who want to enter our MS in Accounting program, but if you haven't done it already, you may want

to examine some other states to see if your program includes the non-accounting courses required in most states.

*Other Business Classes are offered at the two-year level. The nature of an applied bachelor's degree limits the type of course offerings due to the 30 credits of general education required in the last two years of study. Students have the opportunity to take courses such as Organizational Behavior, Human Resource Management, Introduction to Business and Economics in the two-year AAS-T degree program. Students electing to sit for the CPA may need to take additional business courses as part of their 5th year studies in order to meet the 36 semester credit requirement in the state of Washington.*

4. **Environmental Accounting**—While I would agree that environmental accounting could be an important course for students to have, currently it is not a required course in most accounting programs. If offered at all, it is usually included as an elective. So I was surprised to see it as part of the core of the Bellevue College program. From the perspective of the CPA exam, there seems to be little to no coverage of environmental accounting, so most undergraduate programs don't have it as an offering. There may be reasons that Bellevue wishes to offer it (for example, it is a strategic area for the school or they plan to make it an area of distinction from other programs), but it is less in line with most other undergraduate accounting curriculums than the rest of the program.

*Environmental Accounting was selected as a core course as a point of differentiation, a response to the business environment on the west coast and the student demand for the topic. Our decision to make this a required course is also grounded in accounting practices best described by a leading consulting firm PwC (PricewaterhouseCoopers) that specializes in the areas of tax, audit and assurance.*

*“Not only do environmental liabilities, AROs, capital spending, compliance requirements and sustainability objectives have accounting and regulatory implications—they also impact deal value. Among the key environmental due diligence issues to be considered are:*

- *The long-term valuation of environmental liabilities*
- *Accounting issues with environmental remediation or AROs*
- *The extent that environmental exposures are debt-like items and / or quality of earnings issues*
- *Whether these issues present material risk or opportunity—or both, now or in the future*
- *Whether the impact of sustainability-related issues and risks is fully understood*

*Investors are increasingly taking a longer-term view, seeking to understand how environmental and other sustainability issues may impact target businesses, and*



*whether there are opportunities to minimize risks, drive out costs and enhance revenues.”*

*Environmental-Related Accounting and Reporting. (n.d.). Retrieved from <http://www.pwc.com/us/en/audit-assurance-services/accounting-advisory/environmental-financial-reporting.jhtml>*

5. **Governmental and Non-Profit Accounting**—As I noted above I believe that environmental accounting is a bit of an unusual offering as a core course in an undergraduate accounting curriculum. If you are planning to offer a more advanced course in accounting, I think most programs would offer a course in governmental and non-profit accounting before they offer a course in environmental accounting. At some schools, this type of course is offered as part of the undergraduate program and at some other schools, it is part of the graduate program. I don't believe that Bellevue College should feel it essential to offer a course in governmental and non-profit accounting, but it would typically be included before some of the other courses in the proposed program.

***Governmental and Non-Profit Accounting** is required in our two-year program and is a strong recommendation for every student entering the BAS degree.*

6. **Communication and Project Management**—The proposed program includes several courses in communication and project management. I think these are particularly valuable features of the program in terms of giving students skills that are essential to their long-run success in the profession, so I applaud the foresight to include them in the proposed curriculum.

***Communication and Project Management** focus in the degree is a direct result of feedback we received from industry leaders and our advisory board. Thank you for your positive comments and support in this area.*

**Professor George Sanders – Bio**

Professor and Chair, Department of Accounting, College of Business and Economics,  
Western Washington University

Professor and Chair, Master of Business Admin

Professor and Chair, Master of Professional Accounting

**Specialties:** Governmental/Financial Accounting

**Degrees:** BS, MBA, PhD

**Review of Bellevue College  
Bachelor of Applied Science in Applied Accounting  
by George Sanders, Ph.D. (Professor and Chair of Accounting Program at Western  
Washington University)**

1. The proposal lists Intermediate Accounting II and Intermediate Accounting III but no Intermediate Accounting I. In most programs the Intermediate Accounting I course deals with foundational issues relating to the basic financial statements. It is a course that often is a significant challenge for students and prepares them for more difficult work in the subsequent courses. While it reviews topics covered in introductory courses, it covers those topics with much more rigor. It also introduces some topics covered in more detail later, e.g., the Intermediate Accounting III lists changes and error corrections as a topic, but those are normally first introduced in the context of inventories in Intermediate Accounting I.

*Intermediate Accounting I is offered in our 2-year AAS-T degree and will be a requirement for admission to the proposed BAS degree. In this course, we cover the foundational issues related to financial statements. It covers many of the topics addressed in the introductory accounting courses but develops the concepts and addresses them in far more depth. The Intermediate I course is the foundation course for our Intermediate II and III where we cover the complex topics of accounting with additional rigor to include changes and error corrections.*

2. There are several important topics normally in Intermediate Accounting not listed in the course descriptions: EPS calculation and share-based compensation, accounting for income taxes to cite two.

*Our Intermediate I course covers topics related to financial statement presentation and analysis. This includes the topics of EPS calculation and share-based compensation and accounting for income taxes.*

3. The proposal only lists three faculty members, yet there are nine very technical courses listed. This seems to me to be ambitious – I assume that the faculty members will have other teaching responsibilities while preparing these additional courses. I have taught several of the topics and it is difficult to keep up with developments in these complex areas particularly when text materials often lag new accounting and reporting standards. To do a good job in Advanced Accounting especially requires a significant investment in time (and very good students) particularly if one teaches it only once per year.

*We have planned for additional faculty to teach in the BAS program. We have already began integrating them into the program through course development work and teaching in the two-year program.*

## **Appendix IV: Statement of Need**

Double click on next page to open the pdf file of the statement of need.

Bachelor of Applied Science: Applied  
Accounting

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April 2014

