



**STATE BOARD FOR COMMUNITY
AND TECHNICAL COLLEGES
FEBRUARY 2-3, 2022
PROGRAM PROPOSAL
BACHELOR OF APPLIED SCIENCE
ACCOUNTING
EVERETT COMMUNITY COLLEGE**

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Cover Page — Program Proposal

Program Information

Institution Name: Everett Community College

Degree Name: Bachelor of Applied Science in Accounting

CIP Code: 52.0302

Name(s) of existing technical associate degree(s) that will serve as the foundation for this program:

Degree: Associate in Applied Science in Accounting

CIP Code: 52.0302

Year Began: 1975-76

Proposed Start Implementation Date (i.e. Fall 2014): Fall 2022

Projected Enrollment (FTE) in Year One: 10-12 FTEs

Projected Enrollment (FTE) by Year: 20-25 FTEs Year 2, 30-35 FTEs Year 3, 40-44 FTEs Year 4

Funding Source: State FTE

Mode of Delivery

Single Campus Delivery: EvCC Main Campus

Off-site: Not Applicable

Distance Learning: Learning Management System of Canvas

Program Proposal

Please see criteria and standard sheet. Page Limit: 30 pages

Contact Information (Academic Department Representative)

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Chief Academic Officer signature

The Program Proposal must be signed. To sign, double click on the signature line below.

X *Cathy Leaker*

11/8/2021

Criteria 1

Curriculum demonstrates baccalaureate level rigor.

Introduction

Everett Community College (EvCC) is proposing a Bachelor of Applied Science (BAS) in Accounting. This degree will prepare students for careers in financial accounting, government accounting, forensic accounting, accounting information systems, auditing and taxation. Additionally, completing the BAS degree will help students to complete most of the educational requirements to sit for the Certified Public Accounting (CPA) exam.

The EvCC, BAS in Accounting degree is designed to be a four year, applied technical degree for students and current practitioners who are interested in attaining a leadership role in a growing technical field. This technical degree will feature close collaboration with local accounting firms that provide public, private, and nonprofit financial accounting and tax services. The degree provides a streamlined, technical education and career pathway for Associate in Technical Arts (ATA) degree students and entry level accounting professionals currently employed in the field, thus increasing potential earning capacity, and improving economic upward mobility.

The Accounting faculty has sought input and feedback from several professionals and stakeholders including:

- The EvCC Business Advisory Committee - composed of practicing CPAs, business operation's managers, owners, students, higher education leaders and faculty, EvCC alumni and business leaders
- Amazon, Banner Bank, BECU, Boeing, Clark Nuber, Microsoft and Moss Adams
- Marysville, Tulalip Chamber of Commerce (Appendix A)
- Washington Society of Certified Public Accountants
- Snohomish County

EvCC faculty have worked with local accounting firms, nonprofits, community professionals and business partners to identify areas of need within the accounting profession and to develop a practical accounting program that will meet the demand for a skilled workforce, reflective of the diverse populations in our area of service.

We will continue to gather input from industry experts and higher education partners throughout the curriculum development and implementation phases to ensure rigor of content, appropriate learning methodologies, current and historic industry accounting practices, and required technical competency.

Criteria 1: Curriculum Demonstrates Baccalaureate Level of Rigor

The BAS degree in Accounting is designed to prepare students to be leaders in the accounting sector, gaining practical skills necessary to be productive in an ever-changing and evolving accounting industry and global marketplace. The successful graduate will learn how to communicate financial and operational information necessary for management decisions in the public, private, nonprofit and government sectors. Students will effectively learn to measure an organization's

financial and economic activities and convey this information to management, investors, creditors, regulatory agencies, consumers, and employees. Building on the knowledge and skills obtained in the Associate in Technical Arts Degree, the BAS will include analysis and synthesis of current industry trends in the field. Course content will require students to think critically, dive deep into accounting theory, and find practical solutions to global business problems. Through hands-on, work-based active learning projects, students will form solutions to complex business issues facing the public, governmental, private, and nonprofit sectors.

Program Learning Outcomes

Upon successful completion of EvCC's BAS in Accounting, graduates will have a comprehensive understanding of the accounting industry, and will be able to:

- Apply a broad understanding of accounting, rules and technology within several distinct areas such as financial accounting, managerial accounting, auditing, and taxation.
- Assemble and analyze financial and business data to produce requisite reports and support business decisions in a variety of different business entities.
- Apply problem-solving skills to both domestic and international accounting in an array of diverse settings.
- Develop critical thinking, quantitative reasoning, and decision-making skills by incorporating analytical tools, the latest technology and current industry best practices.
- Demonstrate effective oral and written communication and analytical thinking skills.
- Analyze the impact of ethical behaviors in the decision-making process within a professional business environment.
- Demonstrate leadership abilities and collaborative skills necessary to resolve interpersonal and organizational challenges that may occur in an accounting or business setting.
- Integrate and apply social, historical, psychological, political, and economic perspectives to a professional business setting.
- Demonstrate program mastery through the completion of a capstone course.

EvCC updated these program learning outcomes based on the feedback from our external reviewers.

In addition to Program Learning Outcomes, all students in the BAS in Accounting will need to demonstrate mastery of EvCC's three core learning outcomes:

Everett Community College's Core Learning Outcomes

- Analytical Thinking - Students will apply quantitative and/or qualitative reasoning skills to solve problems, evaluate claims and support conclusions.
- Effective Communication - Students will individually and/or collaboratively communicate across multiple expressive modes, applying relevant learned knowledge and demonstrating information literacy and research skills.
- Equity and Social Justice - Students will evaluate the influence of power and privilege, identify shared and unshared meaning, and/or analyze the sources of their perspectives in advancement of equity and social justice.

Designated upper-level courses in Accounting and in Business Communications will meet the first two learning outcomes respectively, while the third learning outcome will be assessed in a series of required and elective courses across the program curriculum including Intercultural Communications, Economics, Business Ethics and Business Research.

At EvCC, the Instructional Council "new course approval process" requires educators to map the individual course learning outcomes to the program learning outcomes then to the EvCC core learning outcomes. This process will address the reviewer's feedback to ensure courses address critical thinking and logic skills while completing the assigned projects tasks within the course.

Program Evaluation Criteria and Process

At EvCC, a formal Annual Resource Plan is conducted every year. The new BAS in Accounting, will be completed on the same review cycle that all programs are required to complete. The review process entails a thorough assessment of every facet of the program including:

- Description of the program
 - Student demographics
 - Equity and achievement gaps
 - Enrollment trends
 - Annual course offerings/cancellations
 - Quarterly enrollment
 - Quarterly course completion
 - Employment and wage status
- Personnel summary: courses taught by full-time versus adjunct faculty by quarter
- Program curriculum
 - Course Adoption Revision (CAR) status
 - Program Adoption Revision (PAR) status
- Course prerequisites
- Program support: instructional resources, facilities, equipment, budget, and miscellaneous support services
- Learning outcomes
 - Campus-wide learning outcomes and program-level learning outcomes
- Advisory committee/industry relations
- Overall assessment of the program

In addition to the recommendations of the EvCC Business Advisory Board and the content of the Annual Resource Plan, EvCC will routinely collect and analyze data and feedback from students, program faculty, and the institution to evaluate the program's effectiveness. Exhibit 1 outlines various methods that will be used for program assessment.

Exhibit 1. Program Assessment Plan		
Method	Element Assessed	Time Frame
Effectiveness of Curriculum – consistently evaluate curriculum and program design to keep program relevant		
Student Achievement Metrics	Disaggregated student retention Disaggregated course completion and success, especially in predictive courses Disaggregated student progression Disaggregated employment and/or transfer outcomes Disaggregated passing rate for CPA exam	Annually
Student Learning Outcomes Assessment (including normed assessment of student artifacts)	Level of mastery of expected knowledge and competencies	Quarterly/ Annually
Instructor/Course Evaluations	Level of Satisfaction with: <ul style="list-style-type: none"> • Delivery of instruction • Classroom experience • Course content and rigor 	Quarterly
Graduate follow-up and Industry Feedback – assess the program’s effectiveness in preparing students for employment.		
Graduate Survey	Effectiveness of career preparation Improvement to employment Increased career progression Impact on wage progression	Annually
Employer Survey	Effectiveness in meeting employers’ expectations Observed increase in skills and performance Perceived strengths and opportunities	Annually
Advisory Committee – provide ongoing support and review of program goals, curriculum, and outcomes.		
BAS Accounting Advisory Committee and Workgroup	Relevance of curriculum to employer needs Educational pathways Trends in field, current research, practices, endorsements, and job market	Twice per Year

Course Preparation Needed by Students Transferring with Technical Associate Degree

The BAS in Accounting enables individuals with applied associate degrees in Accounting to combine their lower-division technical or transfer preparation courses with upper-division credits. The result is a practical, specialized, BAS degree. The BAS in Accounting combines the breadth and academic rigor required for students who wish to continue their studies at the graduate degree level.

The entry requirements for the BAS in Accounting have been carefully designed to provide a streamlined academic pathway into the program. Students entering the program must:

- Possess an Associate degree in Accounting (90 credits) or 90 equivalent credits that represent the combination of program admission required courses and other transferable college-level credits with a cumulative GPA of 2.0 and a 2.0 (C) grade in:
 - Accounting 201 - Principles of Accounting I
 - Accounting 202 - Principles of Accounting II
 - Accounting 203 – Principles of Accounting III
 - Accounting 112 – Business Taxation
 - Accounting 250 – Intermediate Accounting
 - Accounting credits cannot be more than 10 years old
- Or permission of program faculty and division dean

In accordance with the external reviewer’s feedback, EvCC is planning to change the name of Accounting 112 – Business Taxation to Accounting 112 – Business Taxation I and Accounting 250 – Intermediate Accounting to Accounting 250 – Intermediate Accounting I in the upcoming academic year. The course learning outcomes for Accounting 250 are being revised to reposition Accounting 250 as the first of the three Intermediate Accounting courses. These revisions will be submitted to the Instructional Council this academic year prior to the course being taught again in Spring 2022. Additionally, the college switched to using the Spiceland 10th edition Intermediate Accounting Book in Spring 2021 so that transition has already occurred.

General Education Component

To complete the BAS in Accounting, students must have a total of 60 general education credits to include: 10 credits of communication skills, 5 credits of quantitative and symbolic reasoning skills, 10 credits of humanities, 10 credits of social sciences, 10 credits of natural sciences, and an additional 15 credits of general education courses. The general education requirements are listed below:

Exhibit 2: General Education Requirements			
Area	Credits	Course(s)	Typical Level of Completion
Communication Skills	5	ENGL& 101 English Composition I	Associate
	5	ENGL& 235 Technical Writing & Research	BAS
Quantitative/Symbolic Reasoning Skills	5	MATH& 107 (or higher)	Associate
Humanities	5	CMST&210 Interpersonal Communication or CMST& 230 Small Group Communication or CMST 204D Intercultural Communication CMST& 220 Public Speaking	BAS
	5	CMST 340 Advanced Business Communications	BAS

Social Sciences	5	BUS&101 Introduction to Business	Associate
	5	BUS&201 Business Law	Associate
Natural Sciences	10	Ten credits from the Natural Science AAS-DTA transfer list. Five credits must be in physical, biological and/or earth science or math. Shall include at least one laboratory course.	BAS
Additional General Education	5	ECON& 201 Microeconomics or ECON& 202 Macroeconomics	BAS
	5	BUS 350 Business Research	BAS
	5	PHIL 360 Business Ethics	BAS

Course Work Needed at Junior and Senior Levels in the Baccalaureate Program

In addition to general education course requirements discussed in the previous section, students will need to complete 50 credits of upper-division core requirements for the BAS in Accounting, as shown in Exhibit 3.

Exhibit 3: Core Requirements - 50 Credits	Credits
BUS 300 - Finance	5
ACCT 350 - Intermediate Accounting II	5
ACCT 351 - Intermediate Accounting III	5
ACCT 360 - Cost Accounting	5
ACCT 370 - Forensic Accounting	5
ACCT 400 - Accounting Information Systems	5
ACCT 420 - Auditing	5
ACCT 450 - Federal Income Taxation II	5
ACCT 470 - Advanced Accounting	5
ACCT 490 - Accounting Capstone	5
Core Total	50

The entry requirements stated previously (90 credits) plus the 50 core course requirements and 40 General Education courses taken at the Bachelor's level exactly meets the 180 quarter hours of credit requirements for an applied baccalaureate degree required by the State of Washington. The additional 20 General Education credits taken at the Associate level meets the 60 General Education Credits for a BAS degree.

These BAS core courses will equip students with advanced knowledge, skills and abilities that build upon the foundational knowledge and skills acquired from associate level courses. Additionally, these BAS courses will assist in developing some of the competencies needed to sit for the CPA exam. (See Appendix B for course descriptions.)

A student who has only completed the entry-level requirements and is attending full-time (15 credits) during fall, winter, and spring quarter will be able to complete the BAS in Accounting within six quarters (two years). A sample, full-time student schedule is shown in Exhibit 4. Students are recommended to complete the accounting courses in the order outlined below. General education classes may be taken out of sequence. Students will be strongly encouraged to periodically check in with their academic adviser to make certain the student meets their individual graduation goals.

Exhibit 4: Sample Student Schedule			
Junior Year			
Fall Quarter	Winter Quarter	Spring Quarter	Summer Quarter
ACCT 350 Intermediate Accounting II	ACCT 351 Intermediate Accounting III	ACCT 370 Forensic Accounting	
ACCT 360 Cost Accounting	BUS 300 Finance	ACCT 400 Accounting Information Systems	
ENGL& 253 Technical Writing and Research	CMST&210 - Interpersonal Communication or CMST& 230 Small Group Communication or CMST 204D Intercultural Communication or CMST& 220 Public Speaking	ECON& 201 Microeconomics or ECON& 202 Macroeconomics	
Senior Year			
Fall Quarter	Winter Quarter	Spring Quarter	Summer Quarter
ACCT 420 Auditing	ACCT 470 Advanced Accounting	ACCT 490 Accounting Capstone	
ACCT 450 Federal Income Taxation II	CMST 340 Advanced Business Communications	PHIL 360 Business Ethics	
BUS 350 Business Research	Natural Science	Natural Science with Lab	

The faculty advisors will work with each student to develop an academic plan, ensuring students are able to meet their degree completion goals. To ensure convenience for working students, while maintaining a high level of interaction with program participants; the core courses may be offered in a variety of modalities including online, hybrid, asynchronous, synchronous, evenings and weekend sessions at EvCC's main campus or online through the Learning Management System of Canvas.

Criteria 2

Qualified faculty.

EvCC projects an enrollment of 10-12 FTEs for the first year, while projecting 20-25 FTEs by the end of the second year. During the first year of the program, one full-time faculty member will also serve as the Program Director and receive a stipend or release time for the additional duties. The Program Director will closely collaborate with the division dean to oversee the initial launch of the program and lead discussions on curriculum and the admission processes. The remainder of courses will be taught by tenured and adjunct faculty who have strong professional and academic experience. If enrollment demand exceeds our projections, an additional full-time faculty member may be added in the fall quarter of year two (2023). This new faculty member would teach in both the two-year and four-year Accounting programs.

Faculty Credentials:

Faculty teaching the BAS in Accounting core courses will be required to hold a Master's degree in Business Administration/Accounting/Finance or a bachelor's degree and extensive professional expertise in the field of their educational service. Additionally, possessing a current CPA license is preferred. Exhibit 5 lists current full-time faculty profiles who may teach in the BAS degree, including general education, program core and elective course faculty members. EvCC has a recruitment timeline based on the vacant positions listed below and the timing of the course offering to give the college adequate time to develop curriculum and put the necessary resources in place before the program begins or a course is offered. Per the external reviewer's recommendation, EvCC will adjust the launch date if there has not been enough time to hire and develop a critical mass of core faculty members.

Exhibit 5: Faculty Profiles			
Faculty Name	Credentials	Status FT or PT	Courses
General Education Faculty			
Andrea Wells-Edwards	BA English MA English PhD in Education	FT	ENGL& 101 ENGL& 102
Kristina Jipson	BAS English MA Writing PhD Philosophy	FT	ENGL& 101 ENGL 104 ENGL 108 ENGL 168 ENGL 208
Leslie Patching	MA Education, BA English and Interdisciplinary Writing and Rhetoric	PT	ENGL& 230 ENGL& 235

	(Emphasis in Technical and Scientific Writing)		
Jo-Anne Sickles	BA Speech Communication MA Speech Communication	FT	CMST& 210 CMST& 230 CMST& 220
Lor Wisdom-Whitley	BA Speech Communication, MA Speech Communication	FT	CMST 204D CMST& 210 CMST& 220
Michael Chaplin	BA Business Naval Supply Corps J.D. Juris Doctor of Law	FT	BUS& 201
Michael VanQuickenborne	BA Philosophy MA Philosophy	FT	PHIL 215 PHIL& 101 PHIL& 120
Mike Story	BS Mathematics MS Mathematics	FT	MATH& 107 MATH 138 MATH& 141, 142 MATH& 148 MATH& 146 MATH& 151, 152 MATH& 260 MATH& 261 MATH& 264
Lobna Mazzawi	BA Statistics MA Mathematics	FT	MATH& 107 MATH& 142 MATH& 146 MATH& 148 MATH& 151, 152
Andrea Cahan	BS Mathematics MS Technology Education	FT	MATH& 107 MATH 78/79 MATH 86
Dongwa Hu	BA Economics and Management MA Economics	FT	ECON& 101D ECON& 201 ECON& 202

Joseph Saxton	BA Business Economics MA Economics	FT	ECON& 101D ECON& 201, 202
Kimberly Lothyan	BA International Finance MBA	FT	BUS& 101 ACCT 110 ACCT& 201 ACCT& 202 ACCT& 203 ECON& 101D ECON 201, 202
Andie Venture	BA Physics MS Astronomy PhD Astronomy	FT	ASTR 122 PHYS& 114 PHYS&
Kristine Washburn	MS Astronomy MS Physics	FT	PHYS& 231 PHYS& 241
Program Core Faculty			
New Hire	BAS Program Director	One full-time faculty member will also serve as the Program Director and receive a stipend or release time for the additional duties	
Matthew Lothyan	Master's in Taxation, Bachelors in Accounting, Masters in Education, CPA	FT Accounting Instructor	ACCT 300/400 new courses ACCT& 201 ACCT& 202 ACCT& 203 ACCT 112, ACCT 250 ACCT 215
Mark Eppley	MBA, CPA, CGMA	FT Accounting Instructor	ACCT& 201 ACCT& 202 ACCT& 203 ACCT 215, ACCT 230 BT 243 ACCT 300/400 new courses
New Hire	MA Communications	PT	New Course: CMST 340 Advanced BUS Communications
New Hire	MBA	PT	New Course: BUS 350 Business Research
New Hire	MBA MA Philosophy	PT	New Course: PHIL 360 Business Ethics

Professional/Technical Certification:

Full-time faculty who are responsible for the core requirement technical courses in the ACCT-BAS program meet the certification requirements for professional and technical instructors and administrators as stated in WAC code 131-16-091.

Criteria 3

Selective admissions process, if used for the program, consistent with an open-door institution.

The admission process for EvCC's BAS in Accounting is designed to create a pathway for students to obtain a bachelor's degree while maintaining the necessary entry requirements for ongoing student academic success.

Selection and Admission Process:

To be considered for admission, a fully completed enrollment packet must be submitted by the deadline date that includes Everett's online admission application, transcripts submitted from all regionally accredited colleges attended, a BAS in Accounting Application, and personal statement. All entry requirements stated previously for the BAS in Accounting must be met to apply for admissions.

The program will be supported by a 0.5 FTE Program Manager tasked with marketing and promoting the BAS in Accounting across the campus community, local business community, and larger statewide academic and business communities to recruit and enroll a diverse pool of prospective students. Additionally, the Program Manager will collaborate with the EvCC Diversity and Equity Department on specific outreach efforts to underrepresented student populations. The Student Services and Accounting department will share and disseminate information about the program to prospective students and refer students as needed to meet with the Program Manager to answer questions regarding the academic courses to complete the program. In addition, the College Advancement Department will market and promote the BAS at the local level with campus-wide promotions and additional media publications throughout the State of Washington to the appropriate academic institutions and business organizations.

Meeting minimum entry requirements does not guarantee admission, as the number of qualified applicants may exceed the number of available cohort seats. In the case where more students wish to enroll in the program than seats are available, the applicants would be evaluated, scored, and ranked to create a student waitlist, which the Program Manager would track. The admissions process will be managed jointly by the Program Director, faculty, and division dean.

Applications will be reviewed and scored using the following criteria:

Criteria	Weight
Personal Statement [E.g., Reasons for applying, Work experience, Service to the Community/Volunteer, Internships, Awards/Recognition (school or employer), Hardships to Overcome, Working Parents, Bilingual, Underemployed]	40%
Grade point average (GPA)	60%
Total	100%

Diverse Student Population:

Everett Community College's mission states "We educate, equip, and inspire each student to achieve personal and professional goals, contribute to our diverse communities, and thrive in a global society." We recognize that we cannot fulfill this mission without an intentional focus on educational equity, on adopting the specific, evidence-based race and gender conscious strategies to ensure student success not simply in the aggregate but among historically underserved and minoritized students as well.

As such, a key performance goal for the success of the BAS in Accounting program will be its capacity to provide economic mobility for African Americans, Hispanics, Native Americans, Pacific Islanders, and Southeast Asians. While these groups are underrepresented in EvCC's Accounting programs (both at the Associates and at the certificate levels), they are substantially underrepresented among accounting professionals. According to the International Association of CPA's 2019 Trends Report, black, Hispanic and Native American/Alaskans, combined, comprise just 10% of individuals in accounting and finance roles in US CPA firms.

Given the career and earnings potential for CPAs, as well as the critical need to diversify the accounting profession, EvCC's BAS in Accounting program will adopt a series of purposeful, evidence-based admissions strategies to recruit and enroll black, Hispanic, Native American, and Southeast Asian students. These strategies will reinforce, supplement, and extend the longstanding engagement in diversity outreach efforts of Accounting and business program faculty and staff. Building on the documented success of programs like TRIO and I-BEST and on Washington state's commitment to Guided Pathways as a driver of equity, the BAS in Accounting has identified the following practices as critical for equitable recruitment, enrollment, and student success:

- Program maps clearly outlining pathways to BAS from EvCC Bookkeeping certificate, ATA in Accounting or Business DTA/MRP.
- Dedicated pipelines from dual enrollment programs and I-BEST
- Equity-minded course design (especially for predictive courses in the Accounting certificate and Associate degree sequence)
- Coaching and peer mentoring
- Flexible scheduling and alternative course delivery options (online, evenings and weekends)
- Academic Credit for Prior Learning (ACPL)

In recognition of the fact that the primary pipeline for the BAS in Accounting will be EvCC students who have earned certificate and associate degree credentials in Accounting, Bookkeeping and Business, the first four strategies are designed to increase the number of historically underserved students enrolling in and successfully completing those credentials. Those strategies will also inform the design of the student experience within the BAS itself.

The last two strategies in the list above are designed to support recruitment and admission of non-traditional adult students, especially of incumbent workers in business, bookkeeping/accounting, or finance. ACPL is a particularly promising strategy for promoting equity in both admission and outcomes; according to the joint CAEL/WICHE study *PLA Boost (2020)*¹, the award of ACPL credit significantly improves completion for all students but has a greater impact on black than white students and the greatest impact of all on Hispanic students for whom completion rates jumped from 24% to an astounding 71% with the award of ACPL credit. A significant contributing factor to these ACPL completion rates is the fact that ACPL saves students both money and time, whether at the point of admission or in their progress towards a degree. Given what these data suggest about the equity impact of ACPL, EvCC will focus on expanding, consolidating, and promoting ACPL policies and practices across all pathways and programs—including within the BAS in Accounting—in this biennium.

The specific strategies identified above are designed to increase the enrollment of underrepresented and minoritized students in the BAS in Accounting, but equitable economic mobility requires more than intervention at the point of admission. When coupled with the commitment of program faculty and staff, the resources of EvCC's Division of Equity and Social Justice will be critical to ensuring retention and degree completion for these students. In addition to the direct support to students provided by the Center for Equity and Social Justice (supports that include a robust peer mentoring program), the Division provides critical leadership across the college on equity-minded approaches to policies, procedures, and pedagogies. For example, the Vice-President for Equity and Social Justice is leading the development of EvCC's 2021-2026 Strategic Plan, *Charting a Path Forward to Equity*. Equally important, in September 2021, EvCC's Center for Transformative Teaching was moved from the Division of Instruction to the Division of Equity and Social Justice, a reflection of EvCC's commitment to equity as the single most important driver of faculty development initiatives. As part of holding itself accountable to closing equity gaps in completion and career outcomes, the BAS in Accounting program will foster and sustain a partnership with the Division of Equity and Social Justice and consult with that division on everything from inclusive program design to disaggregated data inquiry and equity-minded continuous improvement.

Criteria 4

Appropriate student services plan.

Describe services that will be needed by the students admitted to the degree program and college plan for providing those services for baccalaureate level students. Include a description of financial aid services and academic advising for students admitted into the program.

¹ Klein-Collins et. al. (2020). The PLA Boost: Results from a 72-Institution Targeted Study of Prior Learning Assessment and Adult Student Learning Incomes. CAEL and WICHE. (<https://www.cael.org/hubs/PLA%20Boost%20Report%20CAEL%20WICHE%20-%20October%202020.pdf>)

Everett Community College places the highest priority on the needs and success of all its students. The College is committed to providing students with open access to comprehensive programs and services in a nurturing environment, empowering students to take the initiative and responsibility for their educational and professional development. More specifically, students in the BAS in Accounting program will be supported at a program level as well as at an institutional level.

Academic Advising:

Entry advising is mandatory for all new students attending EvCC for the first time. A student-centered program advising model is also prevalent in each program of study at EvCC. Currently all new students are assigned an academic program advisor in their first quarter at EvCC and meet with this faculty academic program advisor in their first or second quarter. During this advising session, program advisors and the student check the student's academic plan to make certain the student is on pace to graduate within their completion goals. EvCC is currently using the Starfish software program to set up digital academic plans that students can access online at any time. The program advisor and the student also discuss any barriers that might potentially affect the student's success and completion of the program. As recommended by an external reviewer, students will be advised to enroll in the highest level of Math they qualify for beyond Math& 107 to prepare them even better for upper division and possible graduate level coursework.

This student-centered approach that began in the Associate level, will continue into the BAS program. The approach will help to clearly articulate a seamless pathway for students from the Associate level through successful completion of the BAS degree. Once admitted to the BAS program, students will meet with an EvCC faculty program advisor to create an academic plan that is achievable and aligns with the student's career goals. Following the initial advising appointment, quarterly meetings will be encouraged to assess student progress and identify any needs the student might have. Faculty Program Advisors for the BAS degree will also be trained and equipped to advise students on possible pathway options in Washington state beyond baccalaureate degree level. The BAS students will also have access to a Pathways Success Coach. The Pathways Success Coach will collaborate with the student to address any potential barriers to the student's success. This added layer of holistic student support will set the EvCC program apart from other similar state BAS programs. Regular communication between the Program Director, Pathways Success Coach, faculty, and division dean are considered essential for student success. Through quarterly department meetings and regular email correspondence, faculty will communicate any concerns or questions to the program director and dean.

At the institutional level, faculty can participate in the Starfish Early Alert system. The system is designed for faculty to alert students, the Program Director and Pathways Success Coach to potential success inhibitors at any point in the quarter. The early alert system in Starfish that faculty complete each quarter will provide feedback early in the quarter to advisors, the Pathway Success Coach and the Program Director of potential issues that might derail a student's success, address potential barriers, and collaboratively create an academic plan to ensure the student is able to succeed. Further, the Starfish system allows faculty to provide positive reports, ongoing feedback, and progress completion to students and EvCC employees. For students enrolled in the ACCT-BAS, this system will be particularly valuable for tracking progress and communicating with all faculty.

Financial Aid Services

The Financial Aid office assists students, awards, prepares, and disburses federal, state, and institutional aid for all eligible EvCC students.

EvCC recognizes that paying for college can be a barrier to students enrolling at our institution. Financial aid is available in three forms: gift aid—grants and scholarships; employment—jobs on or off campus; and loans—low interest with deferred repayment. EvCC Foundation offers over 75 annual and endowed scholarships for students attending EvCC, which the Accounting faculty and program advisors refer students to often. In 2020-2021, the EvCC Foundation offered 215 scholarships worth approximately \$360,000.

Education benefits offered through the U. S. Office of Veteran Affairs to eligible veterans, dependents, and spouse or Tuition Assistance through the U. S. Department of Defense to eligible active-duty military personnel can be applied to the cost of attending EvCC.

EvCC offers students a tuition payment plan. The payment plan gives students more time to pay their tuition and fees to Everett Community College. Students are required to set up the Payment Plan by the normal tuition deadlines.

The Washington Application for State Financial Aid (WASFA) replaces the FAFSA for undocumented students in Washington State. The Washington Student Achievement Council has provided a state application for students who are unable to complete a FAFSA due to their immigration status. This free application—known as WASFA—will allow non-citizens to apply for student financial aid in Washington State. Upon successful completion of a WASFA, the college(s) chosen by the student will use the financial information provided in the application to determine eligibility to receive the Washington State aid.

Workforce Funding is another opportunity for students and consists of different grant opportunities. Worker Retraining may pay for tuition, and books. It also assists students with their Commissioner Approved Training (CAT) and Training Benefits (TB) applications. WorkFirst serves students who are receiving Temporary Assistance for Needy Families (TANF). It pays for books and tuition. SEAG is a fund available for any student enrolled at EvCC. It can pay for things like housing, childcare, technology needs, utilities, healthcare, food, and clothing. All of these services come with wrap around support.

Students in the BAS program will have year-around access to high-quality student services that all EvCC students receive. The following services are anticipated to be those most frequently used by students in the BAS degree program:

Bookstore: The Barnes & Noble bookstore offers students one-stop convenience for textbook and general school supply needs. Students may purchase textbooks online as well as on campus. Special consideration will be given to the cost of program materials and textbooks.

Counseling Services: The Everett Community College Counseling & Student Success (CSS) offers appointments for currently enrolled students or returning students with professional counselors for Career Counseling, Academic/Educational Counseling, Advising, and free short-term counseling, as well as referral to community resources to help students adjust to, cope with, and succeed in college. CSS counselors are experienced and trained professionals that provide short term holistic counseling. All CSS counselors are Washington State Licensed Mental Health Counselors.

Center for Disability Services (CDS): Everett Community College is committed to providing an equal opportunity for students with disabilities. The CDS office provides a variety of accommodations for students with disabilities and academic barriers. Students may be eligible for accommodations if they have a physical, mental, psychological, or sensory barrier that limits one or more major life activities.

Diversity and Equity Center (D&E): The Diversity & Equity Center strives to advance equity, social justice and student success through culture change and community engagement. D&E is a welcoming space designed to support the needs of underrepresented communities both on and off campus through focused retention programming, community events, identity-based clubs, institutional initiatives, and connections to resources.

Enrollment Services: Enrollment Services provides a variety of support to prospective students, current students, and the campus. It interprets and applies EvCC's policies and procedures for admissions, registration, records, and graduation.

Transitional Studies: Everett Community College offers tuition free Transitional Studies and English language classes (ELA). Free classes include English Language Acquisition (ELA), High School Equivalency (HSE) Exam, and High School Completion (HSC) and Transitional Studies (TS). Students can complete their high school diploma, study for the HSE exam in English or Spanish, learn how to speak English or take a pre-college class like Introduction to College Reading, to get an edge in their college classes.

International Programs: EvCC offers affordable education in America with many programs to choose from. Students can study English, pursue certificates and/or degrees, and transfer to universities anywhere in the U.S. The college offers on-campus employment opportunities for international students to learn new skills, make friends, and be involved with the campus community.

Additional Online Services: Online services enable students to apply for admissions, plan their schedules, register, and pay for classes, run an audit to view graduation requirements for their program and courses needed to complete the program, and view their unofficial transcript. Students can also access their student e-mail account, Canvas content and resources, and library services.

Walt Price Student Fitness Center: EvCC strives to provide safe and healthy outlets from the intellectual and emotional demands of college life. Students can sweat daily college stressors by

lifting weights in the weight room, using cardio machines, or joining a group fitness class in the center or joining in on a full schedule of intramural sports where students can meet their colleagues in a friendly challenge.

Student Life: Student Life provides an opportunity for students to foster personal and professional relationship building, provides occasions to enrich cultural experiences, cultivate community connections and supports a healthy school-life balance. There are numerous opportunities for students to get involved at EvCC. Students can serve on college/student committees such as a Faculty Appointment (Tenure) Committee, Capital Planning Committee, Emergency Management Committee, just to name a few. If Student Government is not a desired option, students have over 55 Student Clubs and Organizations from which to choose.

Tutoring Center: The Tutoring Center is a safe, creative space that seeks to assist students to become more successful by employing a variety of tools such as, demonstrating processes, relating ideas, providing resources, encouraging group work, and welcoming questions. The Center promotes students' increasing independence and confidence and prepares them for a lifetime of learning. Services offered in the Tutoring Center include drop-in tutoring, study skills resources, small group tutoring, supplemental instruction, workshops, computer support, eTutoring, handouts, algebra practice tests, and math study links.

Veterans' Resource Center: The Veterans' Resource Center serves as a liaison between Everett Community College and the US Department of Veterans Affairs. The Center assists veterans in activating and maintaining their educational benefits and works with Department of Defense for Tuition Assistance for active-duty personnel.

Library Media Center: The EvCC Library serves students, faculty, and staff of EvCC by providing the resources and services necessary to ensure access to information and development of information literacy skills. The library has a collection of more than 180,000 eBooks. The Center also offers study rooms, Netbook lending, several online academic services tutorials and free access to the Microsoft Imagine Academy. To further support the BAS degree in Accounting, the EvCC librarians will liaison with the program director and faculty to add additional books and journals to supplement the specific subject area and create information literacy instruction to support the curriculum. EvCC received state approval and funding to build a new ultramodern learning resource center. The Cascade Learning Resource Center groundbreaking ceremony was on September 16, 2021.

Criteria 5

Commitment to build and sustain a high-quality program.

EvCC is committed to developing and sustaining the BAS in Accounting. EvCC proposes the following comprehensive financial plan for its BAS in Accounting.

The BAS in Accounting will be funded as a State FTE program. The program will start with a smaller cohort in year one and continue to build full enrollment by year four. Projected enrollments in the BAS in Accounting for the first four years are show in Exhibit 6. At capacity, the program will run two cohorts of 25 students.

Exhibit 6: Projected FTE by Academic year				
	2022-23	2023-24	2024-25	2025-26
3-Year Students	12	17	22	25
4-Year Students		10	15	19
Total Enrollment	12	27	37	44

Student tuition is set by the legislature in the Washington State Community College FY21-22 Tuition Schedule for upper division courses in Applied Baccalaureate Degree Programs. It is assumed the program will run three quarters per year. Revenue projections did not assume a tuition increase. Revenue is based on the FY 2021-2022 rate of \$2,322 per quarter. Possible attrition was also factored into the revenue calculation.

Exhibit 7: Projected Program Revenue				
2022-23	Q1	Q2	Q3	Tuition \$ for Year
3-Year Students	12	11	10	\$ 76,626
Total:				\$ 76,626
2023-24	Q1	Q2	Q3	Tuition \$ for Year
3-Year Students	17	16	15	\$ 111,456
4-Year Students	10	9	8	\$ 62,694
Total:				\$ 174,150
2024-25	Q1	Q2	Q3	Tuition \$ for Year
3-Year Students	22	21	19	\$ 143,964
4-Year Students	15	14	13	\$ 97,524
Total:				\$ 241,488
2025-26	Q1	Q2	Q3	Tuition \$ for Year
3-Year Students	25	23	21	\$ 160,218
4-Year Students	19	18	17	\$ 125,388
Total:				\$ 285,606

EvCC anticipates program expenses for the first four years of the BAS in Accounting as detailed in Exhibit 8.

Exhibit 8: Projected Program Costs				
	2022-23	2023-24	2024-25	2025-26
Program Manager (.5 FTE)	\$ 43,074	\$ 43,074	\$ 43,074	\$ 43,074
Instruction (# of new courses x cost of instruction per course \$7149.64)	\$ 42,898	\$ 92,945	\$ 92,945	\$ 92,949
Library	\$ 10,760	\$ 5,918	\$ 6,105	\$ 6,291
Program Director Stipend	\$ 5,412	\$ 5,412	\$ 5,412	\$ 5,412
Curriculum Development Stipends	\$ 10,824	\$ 10,824	\$ 5,412	\$ 5,412
Prof Development/Travel/Conferences	\$ 10,000	\$ 10,000	\$ 5,000	\$ 5,000
Program Promotion	\$ 5,000	\$ 5,000	\$ 1,500	\$ 1,500
Total Estimated Program Expenses	\$ 127,967	\$ 173,173	\$ 159,448	\$ 159,638

Sustaining the BAS over time:

Because the new BAS in Accounting builds upon an existing Associate's degree program that has seen sustained enrollment growth and with the College leveraging resources, minimal start-up expenses are anticipated. The largest costs are in Year 1 and the college will back up this new BAS degree investment since Year 3 & 4 projections show \$80-\$120K income thus allowing EvCC to recoup Year 1 losses and add future income to the college. The program will achieve financial sustainability in YR-3, and beyond. The college Exhibit 9 outlines the projected net program revenue through YR-4.

Exhibit 9: Projected Net Program Excess (Deficiency)				
	2022-23	2023-24	2024-25	2025-26
Total Program Revenue	\$ 76,626	\$ 174,150	\$ 241,488	\$ 285,606
Total Program Expenses	\$ 127,967	\$ 173,173	\$ 159,448	\$ 159,638
Net Program Excess (Deficiency)	\$ (51,341)	\$ (977)	\$ 82,000	\$ 125,968

Staffing:

The Program Director will receive a stipend in each quarter for start-up, general coordination of the program including admission process, advising, curriculum, and sustainability of the program. The Program Manager will market and promote the BAS in Accounting across the campus community, and local business community and assist the Program Director with recruitment, Pathways Success Coaching, and other program coordination to build a sustainable program. Both positions will provide the program with experienced Community College employees who know how to navigate existing systems.

Facilities, Equipment, and Technology:

The BAS degree will primarily be operated out of EvCC's main campus location. The main campus is located within the Everett, WA city limits. The location provides ample access to local businesses including: retail stores, medical centers, restaurants, an event center, professional services, and financial service firms. The location also has immediate access to the Everett Transit system with a direct stop at College Station located in the middle of campus. This offers direct and convenient commuter options for EvCC students.

EvCC offers state of the art equipment and technology to deliver its existing associate-level programs. For example, the Business Division recently equipped multiple classrooms with interactive equipment and technology. The division also purchased multiple Artificial Intelligence, Virtual Reality and Augmented Reality systems to assist faculty with implementing interactive learning into their courses. The College also continues to update and upgrade equipment and computer technology at each campus location.

The College plans to use existing facilities, equipment, and technology for the BAS in Accounting program. EvCC has taken steps to create a COVID safe environment for all students, employees and guests on campus. Under state higher education guidelines, all colleges and universities are required to collect information about students' vaccine status. EvCC requires students (including Running Start students) to be vaccinated against COVID-19 or submit an exemption before participating in any in-person classes or activities. Here are the current safety protocols:

- COVID-19 cleaning protocols established
- Safety training conducted at all locations on the first day of returning to work/class, and weekly thereafter, to explain the protective measures in place for all workers and students
- Social distancing of at least 3 feet of separation must be maintained by every person at all times
- Minimize interactions during class activities; ensure minimum 3-foot separation by physical barriers, and/or demarking floors with tape. Limit the number of students based on class size and activities to allow for 6-foot separation
- Furniture removed to ensure social distancing
- Cleaning and disinfecting protocols established for campus and college-owned housing
- Custodial crews continually cleaning frequently touched surfaces with disinfectants specifically approved by the EPA for use with COVID-19
- Face coverings required
- Free shipping for book orders
- Curbside Food Pantry pick-up
- Student Support Services offered remotely

These protocols are being revised as new WA state requirements are announced.

Other anticipated technology resources that have also been included in the projected program expenses include library subscriptions to journals, course-related videos, resource books, and video filming equipment.

Library:

EvCC anticipates the Librarian will spend up-front time to develop the physical collection, working with the Accounting faculty, and developing information literacy curriculum to meet their needs. The ongoing maintenance of materials, working with faculty, and delivery of instruction is not expected to be as intense as the initial phase. The initial costs (YR 1 and 2) are estimates designed to establish the BAS core collection. Once established, costs will remain stable.

As Everett Community College begins offering baccalaureate degrees, accreditation standards and student needs require the college develop library services and information literacy instruction commensurate with those degrees. In most cases, existing library collections and databases will not meet the more specialized information needs of the BAS curricula. Bachelors' programs require access to a library with sufficient resources, collections, programs and staffing to send students into the 21st century workplace ready to compete and thrive.

Below are the proposed standards for library services and instruction for the BAS in Accounting:

- Require two advanced information literacy (50-minute) sessions to be taught by a faculty librarian
 - One class would emphasize the Checkpoint database and other library resources in conjunction with BUS 300 Finance
 - Second class would delve into doing accounting research, including finding primary and secondary resources in conjunction with ACCT 490 Accounting Capstone
- Provide digital and print library collections that reflect the best and most recent scholarship in their fields at the baccalaureate level
- Meet or exceed program-specific accreditation standards for library services and resources
- Provide support for research and instruction conducted by faculty
- Have libraries sufficiently funded and staffed to meet these identified standards

Appendix C outlines Everett's current holdings that would support the Accounting BAS program. These digital subscriptions and print titles are supported through existing contracts for databases. To supplement Everett's associate's level resources, the library would ask for a small budget increase to provide one additional specialized database as well as a number of advanced print and online books to support the research needs of junior and senior-level accounting students. A portion of the budget would also go to training librarians in Checkpoint and providing release time for a librarian to develop and teach the information literacy sessions.

Exhibit 11: Library Costs			
Item	Notes	First Year Cost	Annual Cost
Digital Periodical Subscriptions	Full Checkpoint from Thomson Reuters	\$3,725	\$3,725, plus ~5% increase annually
Print and eBook Titles	Will build a collection of upper-level accounting books and references the first year. Based on purchase of approximately 10-20 titles annually after the first year.	\$4,500	\$1,500

Faculty Release Time or Associate Faculty Coverage	In the first year for developing an advanced information literacy program, collection development, and training all librarians on Checkpoint. In subsequent years for teaching and updating the information literacy module and advanced research support.	\$2,535 (50 hours \$50.70/hr)	\$507 (10 hours @\$50.70/hr)
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Criteria 6

Program specific accreditation.

The Northwest Commission on Colleges and Universities (NWCCU) reaffirmed the College's regional accreditation in January 2018 as a result of its comprehensive Year Seven Mission Fulfillment and Sustainability Self-Evaluation in Fall 2017. Upon approval by the State Board, the College will submit a new program application to the NWCCU to offer the Bachelor of Applied Science (BAS) in Accounting and a new program to the Department of Education and Veterans Affairs (VA) for their approval as well. Everett Community College does not plan to seek specialized program accreditation related to Accounting at this time.

Criteria 7

Pathway options beyond baccalaureate degree.

EvCC is committed to identifying and developing pathway options for students that extend beyond earning their BAS in Accounting.

Articulation to Graduate Degree Programs:

EvCC faculty members are working with institutions that confer graduate degrees to articulate clear and efficient pathways for BAS graduates who wish to continue their education onto a master's degree program. We have provided communications from institutions we have heard back from thus far. In April 2017, an articulation agreement was signed by the State Board for Community and Technical Colleges and Western Governor's University (WGU) Washington. This partnership is extended to all applied baccalaureates in the state of Washington and will be another fully online and reputable option for our graduates to consider for continuing their education.

EvCC contacted Bellevue College who currently has a BAS in Accounting to ask when students complete the BAS in Accounting at Bellevue have students gone on to get their CPA license? If yes, where did students get their additional 45 credits? Since students currently need 225 quarter credits to sit for the CPA exam. Anne-mary Nash-haruna, Full-Time Instructor Accounting at Bellevue College, responded via email stating, "Students that have graduated from the program either go on to work with some CPA firms and then take classes to sit for the exam. However, I usually advise them to go and take the classes to get the extra credits from UW either the Tacoma campus or Bothell so that they will be able to get the credits needed to sit for the exam. However, they end up

getting the master's degree and also sitting for the exam. They take classes in their graduate program."

EvCC followed up with the following question, "Does the UW in Tacoma and Bothell accept a BAS in Accounting? And Anne-mary Nash-haruna replied, "They have been accepting our students since we started the BAS. One of our students even got into UW Seattle Fosters for her Master's in Taxation and another one that is about to graduate also just got admitted into the Foster school of business as well. The student that got admitted graduated last year also got a job offer from KPMG."

EvCC continued this conversation by reaching out to the UW Bothell Campus and corresponded with Vicki Tolbert, Graduate Programs, School of Business, University of WA Bothell. EvCC initially asked, "We are wondering if there is someone, we can speak to at the UW Bothell campus about students moving onto the Master of Science in Accounting if they have completed a Bachelors of Applied Science in Accounting."

Vicki replied with, "I am the person to help you. I can understand how what you read may seem confusing, since farther down on that webpage, the requirements get more specific, showing 2 levels of requirements.

1. One level of broad requirements is from the UW Graduate School, and it describes the requirements for all graduate applicants to any graduate degree at the UW, regardless of their area of study:

UW Graduate School Minimum Admission Requirements

- Required: a four-year baccalaureate degree from a regionally accredited college or university in the U.S. or its four-year equivalent from an accredited foreign institution.
- Also acceptable: hold a Master's degree, a doctoral degree (Ph.D., D.Phil.), or a professional degree (M.D., J.D., D.V.M., etc.) from a regionally accredited college or university in the U.S. or its equivalent from an accredited foreign institution.
- Have earned at least a [3.0 grade-point-average](#) (on a 4 point scale) from a regionally accredited college or university in the U.S. or its equivalent from a foreign institution for the last 90 quarter credits — OR — 60 semester credits from a baccalaureate degree. For a Master's, doctoral, or professional degree, the total cumulative average may be used. If you earned additional credits from an accredited institution after your degree, you may include these credits in calculating your GPA.
- Be proficient in English: Applicants whose native language is not English must demonstrate English language proficiency. The ways in which proficiency can be demonstrated are outlined in [Memo 8: Graduate School English Language Proficiency Requirements | UW Graduate School](#)

2. The second level of requirements is specific to a particular graduate degree program (i.e., MSA). Below are the general requirements for applying to our UW Bothell MS Accounting program:

General UW Bothell MS Accounting Program Admission Requirements:

- Applicants must have completed, or expect to have completed by the time they start in the Master's program, **an undergraduate degree program in Accounting** or in Business (with MSA prerequisites) at a recognized four-year U.S. university or equivalent institution.

- Students that do not have an undergraduate degree in Accounting or Business but complete the necessary [prerequisite coursework](#) are also eligible to apply.

NOTE: For any applicant with a bachelor's degree that was not a major in Accounting, that applicant will need to have taken the required prerequisites as listed here: <https://www.uwb.edu/ms-accounting/admissions/prerequisites> .

Vicki highlighted the part above in yellow in her response to EvCC indicating that a Bachelor of Applied Science degree in Accounting at EvCC should be a viable option for students who want to apply to the MS Accounting Program at UW Bothell.

EvCC sent WSU the same question, "We are wondering if there is someone we can speak to at the WSU campus about students moving onto a Master of Accounting if they have completed a Bachelors of Applied Science in Accounting. Dr. Susan Gill, Associate Professor Department of Accounting, Carson College of Business, Washington State University responded with the following message:

"Your email was forwarded to me as I was the coordinator of the MAcc at WSU before we temporarily suspended admissions. Currently the Accounting Department is in discussions as to when (or whether) we start the program up again and whether it will be a face-to-face, online, or hybrid program. Even if the program is restarted it would be the 2022-2023 academic year at the earliest before it was up and running.

So, with regard to your question, WSU would have been fine with admitting someone with this degree. Our requirements included specific accounting and business classes, rather than a specific degree. We had a number of students that had earned a bachelor's outside of business, that then took additional courses to meet prerequisites. The accounting prerequisites were our core undergrad requirements: Intermediate Accounting I & II, Tax, Cost, AIS and Audit. We also looked for a basic business core, including Finance, Management, Management Operations, Marketing, Business Law, Statistics.

That being said, specific requirements & prerequisites vary from school to school, so you will need to check with the specific schools you are interested in, but a BA in Applied Accounting would not necessarily cause a problem.

If you have any additional questions, please do not hesitate to contact me."

Lastly, EvCC sent Seattle University this message, "EvCC is currently looking at doing a Bachelors in Applied Science in Accounting. What we are trying to look at is options for students that complete the 180 credit BAS Accounting degree and continue on to get the additional 45 credits to sit for the CPA or complete their Master's degree. Can you tell us more about the admissions requirements for Master's Degree in Accounting at Seattle University?"

Niranjan Chipalkatti, Ph.D., A.C.A ("Chips"), Chair & Tinius Professor of Accounting, Seattle University responded to this request and indicated the following:

“Here’s a link for our MSAA – that should provide you with most of your answers. Essentially, a bachelor’s in accounting with a 3.0 GPA from an accredited university. We do have scholarships for qualified applicants.

[MSAA Degree Requirements - Seattle University](#)

I will be happy to answer any question that you or your students might have. I can host a session for your students if need be. I believe our new MSAA program will also do a good job of handling the CPA curriculum changes that we will hear about in June plus it is based on what our Advisory Board stated they now expect all entry-level accountants to know.

I guess your new program will impact our enrollments of transfer students mostly juniors from EvCC. Unfortunate, as we had some great undergrads from EvCC! Please do send me information about that program too. I am now looking forward to accepting Masters students from EvCC.

EvCC faculty and administrators plan to continue contacting representatives of four-year educational institutions in the area to ensure the BAS in Accounting at EvCC meets these four-year institutions Master’s in Accounting admissions requirements and if needed implement articulation agreements to provide students with a pathway to attain their Masters in Accounting.

Criteria 8

External expert evaluation of program.

We were fortunate to have three very qualified experts review our proposed BAS degree. These experts provided us with feedback and suggestions and were highly complementary of the proposed program and clearly articulated the growing need for professional academic training programs for Accounting within the State of Washington and nationally. This feedback matches the institution’s Labor Market research.

Mr. Ron Tilden holds an MBA from the University of Washington and is a retired CPA in the State of Washington. Prior to joining the University of Washington, Bothell in 2001, Mr. Tilden was the Chief Financial Officer of WRQ, Inc., a software company in Seattle, Washington. Earlier in his career, Mr. Tilden was Chief Financial Officer of Intermec Corporation and held various positions in the international accounting firm of Deloitte & Touche. Mr. Tilden teaches various accounting courses in the Undergraduate and Master’s programs in the University of Washington, Bothell School of Business. He was the recipient of the 2013 Distinguished Teaching Award for the Bothell campus. He has retired from his full-time position at UW and continues to teach part-time and currently serves on the EvCC Business and Accounting Advisory Board.

Dr. Mark Beattie is Associate Vice Chancellor for Academic and Student Affairs and Scholarly Assistant Professor in the School of Hospitality Business Management at Washington State University Everett. He has taught and researched internationally in Switzerland, Malawi, Tanzania, and Saudi Arabia. Dr. Beattie has over 30 years of experience in the Hospitality Industry with 20 of those years in management positions with restaurants, hotel food and beverage operations, and

managed services. He has designed over 20 university level courses during his university career, and he currently serves on the EvCC Business and Accounting Advisory Board.

Aaron Falk is a CPA and Senior Partner at Moss Adams in Everett, Washington since 2005, and has been in public accounting since 1997. He graduated from the University of Washington Foster School with a Bachelor of Arts in Business Administration (concentrations in Accounting and Finance). In addition to leading audits and reviews for closely held organizations, he has extensive experience in mergers and acquisitions, projections, cash flow management, operational consulting, advising on banking and bonding issues, and strategic planning. He also frequently provides consultation services for clients on technical audit and accounting matters. In addition to leading the Everett office's assurance team, Aaron leads the firm's Real Estate Assurance Committee and has represented the firm's Construction and Real Estate & Hospitality Practices on the firm's Assurance Services Committee, which established accounting and auditing policies throughout Moss Adams.

EvCC sincerely appreciates the time and effort it took to complete this review, and we have seriously considered all the reviewers' suggestions and recommendations and made updates to the program proposal based on their suggestions. We will strive to continue to collaborate with agencies and programs with the goal being to create a meaningful, relevant, and accessible program that reflects a growing need for Accounting professionals in the communities we serve.

Appendix A



William Stuflick
Dean of Aviation and Business and Applied Technology
Everett Community College
2000 Tower Street
Everett, WA 98201

February 4, 2021

Mr. Stuflick:

I write today to express the Chamber's strong support for the proposed Bachelor of Applied Sciences degree in Accounting at Everett Community College.

The accounting industry is facing a significant deficit in experience over the next several years as "baby boomers" retire. Many accounting businesses are already trying to "grow their own" due to an inability to hire qualified and experienced professionals. And this, combined with other factors, has also led to increased turnover among their employees as multiple organizations compete for fewer qualified candidates.

We see EvCC's proposed BAS in Accounting as one way to help mitigate this situation *and* to provide greater opportunities and higher wages for employees already working in the field but unable for many reasons to leave the area or their employment to pursue a baccalaureate degree. We understand and appreciate that EvCC will offer an affordable, high-quality pathway into accounting that will also offer scheduling flexibility for workers. Because this pathway will focus on CPA, fraud examination, and auditing within the public and private sectors – areas for which employees with four-year level accounting skills is high – the degree will help meet our region's employer needs and the needs of their employees.

We look forward to working with EvCC and your students and graduates in the coming years.

Sincerely,

A handwritten signature in black ink, appearing to read "Jessica Stickle".

Jessica Stickle
President/CEO
Marysville Tulalip Chamber of Commerce and Regional Visitor Information Center

Appendix B

Upper Division Course Descriptions:

These course numbers and descriptions match/align with Bellevue College's successful BAS in Accounting to maintain consistency across the region. Descriptions or numbering can be revised as recommended by the SBCTC.

BUS 300 Finance: Introduction to financial decision making. Course topics incorporate financial statement analysis, time value of money, risk and return, financial assets, securities valuation, capital budgeting, cost of capital and capital structure. Prerequisite(s): ACCT 250 Intermediate Accounting

ACCT 350 Intermediate Accounting II: Continuation of the theoretical foundations of accounting. Topics covered include valuation of assets, accounting for debt and equity investments, current liabilities and contingencies, bonds and long-term notes and lease accounting. Prerequisite(s): ACCT 250

ACCT 351 Intermediate Accounting III: This course is a continuation of theoretical foundations of accounting. Topics covered include accounting for income taxes, pensions and other postretirement benefits, shareholder's equity, and additional financial reporting issues. Prerequisite(s): ACCT 350

ACCT 360 Cost Accounting: Exploration of the purpose and methods of cost accounting for efficient and effective planning and control. Examination of cost behavior and alternate costing methods including job order, process, and standard cost accounting systems, and cost variances. Additional topics include budgets and profitability analysis. Prerequisite(s): Program Entry Requirements and ACCT& 203

ACCT 370 Forensic Accounting: Application of advanced accounting topics, cutting-edge investigative expertise, and legal issues in professional business settings. The focal point of activities will be on auditing, financial data, and accounting activities. Recommended: May be taken with ACCT 420 and ACCT 470 Prerequisite(s): ACCT 351 and ACCT 360

ACCT 400 Accounting Information Systems: Introduction to systems analysis and the application of information system concepts to the accounting process. Topics covered include manual and automated accounting cycles, system processes, controls, flowcharting data analytics, and internal controls pertinent to each of the major transaction processing cycles for a typical business enterprise. Prerequisite(s): ACCT 351

ACCT 420 Auditing: Introduction to auditing standards and the legal and ethical environment of the profession with emphasis on materiality, audit risk and audit reports. Topics covered include the application of the audit process to multiple business cycles, internal controls, audit of financial statements utilizing work papers, sampling and audit tests and procedures. Prerequisite(s): ACCT 400

ACCT 450 Federal Income Taxation II: This course is an advanced approach to the principles of federal taxations. Topics covered include concepts and provisions of federal income taxation in relation to property transactions, partnerships, corporations, trusts and estates. Prerequisite(s): ACCT 112

ACCT 470 Advanced Accounting: Application of advanced accounting theory which includes business combinations, consolidated financial statements and international transactions and investments. Topics consist of mergers and acquisitions, subsidiary investments and transactions, international accounting issues and foreign currency transactions, derivatives and hedging activities. Prerequisite(s): ACCT 351 and ACCT 360

ACCT 490 Accounting Capstone: Capstone course experience where students apply advanced accounting theory to complete a practical project in accounting while being mentored throughout the course by an instructor/accounting professional. This course enhances a student's professional experience and critical thinking skills in specific curriculum-related areas of accounting including auditing, taxation, fraud, finance, payroll, receivables, payables, governmental and nonprofit accounting. Prerequisite(s): BUS 300, ACCT 350, ACCT 351, ACCT 400, ACCT 420, ACCT 450, ACCT 470

CMST 340 Advanced Business Communications: An interactive course to further develop business communication skills with an emphasis on written and oral communication required in business and related fields that support a rapidly changing work environment. Key topics include Intercultural and interpersonal communication, research and information analysis, teamwork and active listening, presentations and proposals, business documents and reports, which are required for today's business professionals to effectively communicate in culturally diverse business settings. Recommended: BUS 110D, CMST& 220, CMST& 230, or CMST 204D. Prerequisite(s): Admission into BAS Applied Degree or permission of the instructor.

BUS 350 Business Research: Exploration of research and usage of information, abilities, and capacities of business research, theory, and practice. The course utilizes a hypothetical and applied system to clarify the advancement of the examination of thought, writing and creating theories with exploration of ethics in business. The course focus will be on accounting and business research that will prepare students for the capstone course. Prerequisite(s): Completion of the first year of Applied Accounting BAS or Instructor permission

PHIL 360 Business Ethics: Examination of ethical issues in business through moral hypothesis and case study analyses. Topics include exploration and conversation of business-related moral issues centered around social responsibility in corporate governance, proprietary information, whistle-blowers, sustainability, and equity in hiring and promotions.

Appendix C

Current Database/Web Subscriptions

- EBSCO Business Source Premier
- Global Road Warrior
- The New York Times
- ProQuest ABI/Inform Trade & Industry

Currently Held Reference/Digital Reference

- Dictionary of Accounting Terms (2000)
- Encyclopedia of American Business (2004)
- Encyclopedia of Business and Finance (2001)
- Encyclopedia of Management (2000)
- Hoover's Handbook of American Business (2019)
- Hoover's Handbook of World Business (2019)
- How to Find Business Information: A Guide for Business People, Investors, and Researchers (2011)
- The Ultimate Accountants' Reference: Including GAAP, IRS & SEC Regulations, Leases, and More (2010)
- Understanding American Business Jargon (2005)
- Wiley GAAP Policies and Procedures (2007)

Selected Currently Held Digital Periodicals, Scholarly Journals and Trade Journals

- Accounting and Finance (1993-current, with one-year embargo)
- Accounting Analysis Journal (2012-current)
- Accounting Education News (1993-current)
- Accounting in Europe (2004-current, with 18-month embargo)
- Accounting Perspectives (2007-current, with 6-month embargo)
- The Accounting Review (1926-current)
- Accounting Today (1992-current)
- Asian Academy of Management Journal of Accounting & Finance (2012-current)
- Asian Journal of Business and Accounting (2008-current)
- The ATA Journal of Legal Tax Research (2004-current)
- Auditing (1981-current)
- Behavioral Research in Accounting (1989-current)
- China Journal of Accounting Research (2008-current)
- CPA Journal (1993-current)
- European Accounting Review (1992-current, with 18-month embargo)
- Financial Accounting Series (1973-current)
- Financial Management (1972-current, with one-year embargo)
- IASB Update (2001-current)
- International Business and Accounting Research Journal (2017-current)
- International Journal of Finance & Banking Studies (2012-current)
- International Journal of Economics, Management & Accounting (1987-current)
- Journal of Accountancy Online (1965-current)
- Journal of Accounting and Finance in Emerging Economies (2015-current)
- Journal of Accounting, Business & Management (2006-current)

- Journal of Accounting, Finance and Auditing Studies (2015-current)
- Journal of Business Finance and Accounting (1974-current, with one-year embargo)
- Journal of Economics, Business & Accountancy (2010-current)
- Journal of Forensic Accounting Research (2016-current)
- Journal of Governmental & Nonprofit Accounting (2013-current)
- Journal of International Accounting Research (2002-current)
- Journal of State Taxation (2000-current)
- Journal of the American Taxation Association (1979-current)
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