



**STATE BOARD FOR COMMUNITY
AND TECHNICAL COLLEGES
FEBRUARY 1, 2024
PROGRAM PROPOSAL
BACHELOR OF APPLIED SCIENCE
ACCOUNTING
GREEN RIVER COLLEGE**

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Cover Page — Program Proposal

Program Information

Institution Name: Green River College

Degree Name: Bachelor of Applied Science in Accounting

CIP Codes: 52.0301 and 52.0303

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

Degree: Associate in Applied Arts - Accounting

CIP Code: 52.0302

Year Began: 1972

Degree: Associate in Applied Arts – Business Management

CIP Code: 52.1401

Year Began: 1964

Proposed Start Implementation Date (i.e., Fall 2014): Fall 2024

Projected Enrollment (FTE) in Year One: 14

Projected Enrollment (FTE) by Year Two: 38

Projected Enrollment (FTE) by Year Three: 48

Funding Source: State FTE

Mode of Delivery

Single Campus Delivery: Yes

Off-site: No

Distance Learning: Hybrid and online

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.



11/7/2023

Chief Academic Officer

Introduction

Green River College is proposing a Bachelor of Applied Science in Accounting degree program. This proposed program, which will build on the College's existing Associate in Applied Arts–Accounting program, will help address the significant statewide and regional shortage of accountants and auditors by adding qualified job candidates into the talent pipeline.

This shortage of qualified job candidates in the Puget Sound region and the supply/demand gap were documented and discussed in Green River College's July 6, 2023, *Statement of Need*. The *Statement of Need* reveals that the demand for qualified workers with bachelor's degrees in accounting in King and Pierce Counties is more than 17 times the supply of graduates.

After a brief institutional overview and program development overview, this document details the proposed program's curriculum and other required criteria.

Institutional Overview

Green River College is a public two-year college in southeast King County. It offers educational opportunities in transfer, career and technical, four-year applied baccalaureate degrees, adult basic education, and community and continuing education.

Centrally located between Seattle and Tacoma in Auburn, Washington, Green River College's service area – District 10 – includes the cities and school districts of Kent, Auburn, Enumclaw, Renton, and Tahoma in South King County, which have seen tremendous growth and rapidly increasing diversity. In 2021-2022, Green River College served 12,957 students, representing 6,572 annualized full-time equivalent students.

In July 2021, Green River College adopted an equity-centered strategic plan with the following mission statement:

"Green River College welcomes our diverse local and global communities and is committed to meeting students where they are by providing inclusive, equitable access to innovative and comprehensive educational programs, and individualized support that empowers and prepares students to achieve their personal, educational, and career goals."

Green River College began offering its first bachelor of applied science degree program in 2013. It currently offers a Bachelor of Science in Nursing program and eight bachelor of applied science programs in the following disciplines:

- Aeronautical Science
- Applied Management
- Early Childhood Education: Infant and Child Mental Health
- Forest Resource Management
- Information Technology: Cybersecurity and Networking
- Information Technology: Software Development
- Marketing and Entrepreneurship
- Realtime Court Reporting and Captioning

The proposed program will closely align with the mission and strategic plan of the college. It will exemplify the college's commitment to equity-centered principles, closing opportunity gaps, and removing barriers to student success by providing an affordable pathway to a bachelor's degree for place-bound students.

Program Development Overview

Green River College's proposed Bachelor of Applied Science in Accounting program will build primarily from its existing Associate in Applied Arts-Accounting degree. The associate degree began in Summer 1972 and has been running for 51 years. The associate degree is designed to prepare students to enter the accounting technician and bookkeeping occupation, CIP 52.03602. However, to gain entry into the accountant and auditor occupations, CIP 52.0301 and 52.0303, a bachelor's degree is required. As discussed in Green River College's *Statement of Need*, the average pay for accountants and auditors in Washington State is approximately 170% of the pay for accounting technicians and bookkeepers.

Before beginning development of the proposed program, the accounting faculty members at Green River College sought input from its advisory committee, professionals, area employers, and other stakeholders to gain insight and determine the necessary components of an educational program that will meet the demand for an educated workforce, reflective of the diverse employers and populations in Green River College's service area.

At the March 8, 2023, meeting of Green River College's Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee, all committee members in attendance expressed support for the proposed Bachelor of Applied Science in Accounting program. At the May 2, 2023, meeting of this committee, the members gave substantial input on the specific types of knowledge and skills needed by employees in the accounting industry. The accounting faculty members also received feedback from a wide variety of area employers via an employer survey conducted in June of 2023. Several individuals who completed the employer survey also shared their organization's needs with the accounting faculty members by email.

Because it is anticipated that many graduates of the proposed program will wish to obtain the Certified Public Accountant (CPA) credential during their professional careers, the accounting faculty members researched the subject matter that will be tested by the latest revision of the Uniform CPA Examination to ensure adequate coverage of topics in the proposed program's curriculum.

While performing this work, a common theme emerged: *employers need accountants with strong data and business analytics skills*. Data analytics will be a core subject tested on the revised Uniform CPA Examination that will launch in 2024. The accounting faculty members concluded that the proposed program's curriculum must foster the development of strong data and business analytics knowledge and skills, and they developed the proposed program with this need in mind.

The accounting faculty members will continue to gather input from the advisory committee, area employers, and industry professional associations to ensure that the curriculum of the proposed program meets the current needs of employers in the accounting and auditing industry.

Criteria 1

Curriculum demonstrates baccalaureate level rigor.

Program Description

The proposed Bachelor of Applied Science in Accounting program is designed to prepare students for employment in a variety of accounting and auditing positions, such as: accountant, cost accountant, tax accountant, managerial accountant, auditor, financial auditor, internal auditor, management advisory services consultant, and financial analyst.

The proposed program will enable students to combine their technical associate degree with upper-division credits, resulting in a unique bachelor of applied science degree. This hybrid program will provide instruction and training on topics and skills needed by today's employers, including intermediate accounting, information systems and controls, cost accounting, taxation, and finance, with a strong emphasis on data analytics and business analytics. The program will culminate in an internship or capstone experience.

The proposed program provides a pathway for students who want to attain a valuable industry credential, such as the CPA or CMA (Certified Management Accountant). The proposed program will provide information and guidance for navigating the process of taking the CPA Exam. Due to recent rule changes, many graduates of the proposed program may be eligible to take the CPA Exam in Washington State. In addition to passing the CPA Exam, additional college credits and prescribed work experience are required for CPA licensure. The proposed program will also provide information on the CMA (Certified Management Accountant) certification and the steps involved in obtaining this industry credential sought by many professionals who work in private accounting.

The proposed program will build leadership skills so that graduates are well-prepared to foster diverse, equitable, and inclusive teams and organizations. Finally, the proposed program will provide opportunities for career planning, readiness, branding, networking, and interviewing.

The proposed program will include the breadth and academic rigor required for students who wish to continue their studies at the master's level.

Program Learning Outcomes

Students who successfully complete Green River College's proposed Bachelor of Applied Science in Accounting program will be able to:

1. Apply the accounting concepts, principles, and standards of Generally Accepted Accounting Principles (GAAP) to the measurement and reporting of economic transactions.
2. Analyze data, using common data analytics tools, to support organizational decision making.
3. Analyze and apply information systems concepts to the accounting process.
4. Analyze, interpret, and audit financial statements and other quantitative and qualitative accounting and finance data.
5. Use cost management systems and techniques, including budgeting and variance analysis to inform organizational decision making.

6. Apply U.S. federal income tax rules, prepare federal income tax returns for individuals and businesses, and explain tax implications of business decisions.
7. Apply best practices to foster diverse, equitable, and inclusive teams and organizations.
8. Drawing on experience gained throughout the program, demonstrate knowledge, technical skills, communication and interpersonal skills, and a professional attitude in a capstone internship or project.
9. Demonstrate the ability to pursue next steps for career and professional development in the accounting and auditing industry.

In addition to satisfying the program learning outcomes, all students who successfully complete the proposed Bachelor of Applied Science in Accounting program will have demonstrated proficiency of Green River College's Campus-Wide Learning Outcomes:

Written Communication

Written Communication encompasses all the abilities necessary for effective expression of thoughts, feelings, and ideas in written form.

Critical Thinking

Critical thinking finds expression in all disciplines and everyday life. It is characterized by an ability to reflect upon thinking patterns, including the role of emotions on thoughts, and to rigorously assess the quality of thought through its work products. Critical thinkers routinely evaluate thinking processes and alter them, as necessary, to facilitate an improvement in their thinking and potentially foster certain dispositions or intellectual traits over time.

Diversity and Equity

In order to advance equity and social justice, students will be able to examine their own and others' identities, behaviors, and/or cultural perspectives as they connect to power, privilege, and/or resistance.

Responsibility

Responsibility encompasses those behaviors and dispositions necessary for students to be effective members of a community. This outcome is designed to help students recognize the value of a commitment to those responsibilities which will enable them to work successfully individually and with others.

Quantitative and Symbolic Reasoning

Quantitative Reasoning encompasses abilities necessary for a student to become literate in today's technological world. Quantitative reasoning begins with basic skills and extends to problem solving.

Program Evaluation Criteria and Process

At Green River College, a formal Program Assessment and Improvement review is conducted every five years. However, for this proposed bachelor of applied science program, a program review will be completed after the first two years, then every five years thereafter. This review process will entail a thorough assessment of every part of the program including:

- Program statistics
 - Enrollment trends
 - Student demographics
 - Quarterly course offerings
 - Annual course offerings
 - Courses offered by different modalities and by day/evening
 - Course fill rates
 - Quarterly completion rates
 - Program completion rate
- Program curriculum
 - Program description, program and campus-wide outcomes, core and other course requirements
 - Course descriptions, outcomes, and enrollment requirements
- Personnel summary: classes taught by full-time versus adjunct faculty by quarter
- Program support: instructional resources; facilities, equipment, and budget; and miscellaneous support services
- Advisory committee/industry relations
- Overall assessment of the program

In addition to the recommendations of the Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee and the information gained through the Program Assessment and Improvement process, Green River College will routinely collect and analyze data and feedback from students, program faculty, and the institution to evaluate the proposed program's effectiveness. Table 1 outlines the methods that will be used for program assessment.

Table 1: Methods Used for Program Assessment

Method	Element Assessed	Time Frame
Effectiveness of Curriculum: Continuously refine curriculum and program design to keep the program current		
Program Statistics Review	<ul style="list-style-type: none"> • Student retention • Course completion and success • Student progression • Program completion 	Annually
Learning Outcomes Assessment	Level of mastery of expected knowledge and competencies	Annually
Instructor/Course Evaluations	Student level of satisfaction with: <ul style="list-style-type: none"> • Delivery of instruction • Classroom experience • Level of learning achieved 	Quarterly
Graduate Follow-up and Industry Feedback: Assess the program's effectiveness in preparing students for employment to refine curriculum and teaching methodologies		
Graduate Survey	<ul style="list-style-type: none"> • Effect of program on career • Effectiveness in meeting job expectations • Effect on career progression • Effect on wage progression 	Annually
Employer Survey	Effectiveness in meeting employers' expectations	Annually
Advisory Committee: Provide ongoing support and review of program goals, curriculum, and outcomes		
Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee Meetings	Relevance of curriculum to current employer needs	Twice per Year

Course Preparation Needed by Students: Entry Requirements

The entry requirements for the proposed Bachelor of Applied Science in Accounting program have been designed to provide a seamless academic pathway into the program. These requirements will ensure that prospective students are prepared for success in the program. The entry requirements are:

- Possess an associate degree (90 credits minimum) or higher from a regionally accredited college or university with a cumulative GPA of 2.5 or higher. Ideal technical associate degrees include:
 - Associate in Applied Arts (AAA), Associate in Applied Science (AAS), or Associate in Applied Science-Transfer (AAS-T) in Accounting
 - AAA, AAS, or AAS-T in Business, Business Management, or related field
- Completion of the following courses prior to beginning the program:
 - ACCT& 201 – Principles of Accounting I (or ACCT 110 and ACCT 111 – Practical Accounting 1 and 2) with a grade of 2.0 or higher
 - ACCT& 202 – Principles of Accounting II (or ACCT 113 – Practical Accounting 3) with a grade of 2.0 or higher
 - ACCT& 203 – Principles of Accounting III with a grade of 2.0 or higher
 - ENGL& 101 – English Composition I, or ENGL 126 – Writing: Humanities, or ENGL 127 – Writing: Social Science, or ENGL 128 – Writing: Research Writing: Science/Engineering/Business, or ENGL& 235 – Introduction to Technical Communication, with a grade of 2.0 or higher
 - MATH 96 – Intermediate Algebra in Context, or MATH 97 – Intermediate Algebra, or any MATH class numbered 100 or higher with a grade of 2.0 or higher; or appropriate math placement into MATH& 146 – Introduction to Statistics

General Education Component

To complete the proposed Bachelor of Applied Science in Accounting program, students must have a total of 50 general education credits, to include: ten credits of communication skills, five credits of quantitative and symbolic reasoning skills, five credits of social sciences, five credits of humanities, five credits of natural science with a lab component, and an additional 20 credits of distribution coursework or electives from the Intercollege Relations Commission (ICRC) Handbook generally transferable list of courses. The general education requirements are detailed in Table 2.

Table 2: General Education Requirements – 50 Credits

Area	Credits	Course(s)	Typical Level of Completion
Communication Skills	5	ENGL& 101 - English Composition	Associate
	5	ENGL& 235 - Introduction to Technical Communications or ENGL 126 - Writing: Humanities or ENGL 127 – Writing: Social Science or ENGL 128 – Research Writing: Science/ Engineering/Business	Associate or BAS

Area	Credits	Course(s)	Typical Level of Completion
Quantitative/Symbolic Reasoning Skills	5	MATH& 146 – Introduction to Statistics <i>or</i> MATH 256 – Statistics for Business and Social Science	Associate or BAS
Social Sciences	5	BUS& 101 – Introduction to Business <i>or</i> BUS 181 – Introduction to International Business <i>or</i> Any course from the AA-DTA Degree Social Science Distribution List	Associate
Humanities	5	CMST& 101 – Introduction to Communication <i>or</i> CMST& 210 – Interpersonal Communication <i>or</i> CMST& 220 – Public Speaking <i>or</i> CMST& 230 – Small Group Communication	Associate
Natural Sciences with Lab Component	5	Any course from the AA-DTA Degree Natural Science Distribution List A - Lab Science	Associate or BAS
Additional Distribution/Generally Transferrable Courses	20	ACCT& 203 – Principles of Accounting III	Associate
		BUS& 201 – Business Law and the Regulation of Business <i>or</i> POLS& 200 – Introduction to Law: United States	Associate
		ECON& 201 – Micro Economics <i>or</i> ECON& 202 – Macro Economics	Associate or BAS
		ACCT& 201 – Principles of Accounting I <i>or</i> Any course from the AA-DTA Degree Humanities, Social Science, or Natural Science Distribution Lists <i>or</i> Any course from the AA-DTA Degree Generally Transferrable Course List	Associate
Total Credits	50		

Course Work Needed at Junior and Senior Levels

In addition to the general education course requirements discussed in the previous section, students will need to complete 60 credits of upper-division core requirements for the proposed Bachelor of Applied Science in Accounting program.

The core courses will provide the depth, breadth, and rigor of content expected in a baccalaureate degree in accounting. In addition to traditional accounting subjects, the proposed program contains three courses that will enable students to master data analytics and business analytics skills: BTAC 162 – Introduction to Excel; SDEV 101 – Data Analytics Technologies; and a culminating core course, ACCT 480 – Business Analytics in Accounting.

The core course requirements are listed in Table 3.

Table 3: Core Course Requirements - 60 credits

Core Course	Credits
ACCT 301 – Intermediate Accounting I	5
ACCT 302 – Intermediate Accounting II	5
ACCT 303 – Intermediate Accounting III	5
ACCT 394 – Special Topics: Accounting	5
ACCT 410 – Cost Accounting	5
ACCT 411 – Auditing	5
ACCT 430 – Accounting Information Systems and Controls	5
ACCT 450 – Business Taxation	5
ACCT 480 – Business Analytics in Accounting	5
ACCT 490 – Accounting Internship/Capstone	5
MGMT 344 – Corporate Finance I	5
MGMT 400 – Applied Professional and Career Development	3
MGMT 403 – Diversity, Equity & Inclusion in the Workplace	2
Total Credits	60

These core courses will provide students with advanced knowledge, skills, and abilities that build on their learning from associate-level courses. In addition, these courses will develop the competencies needed for successful entry into the accounting and auditing workforce and will assist in developing many of the competencies needed to pass the Uniform CPA Examination.

See Appendix A for course descriptions.

Additional Course Requirements

In addition to the general education and core course requirements, students must complete the following specific courses listed in Table 4 either for entry, if required, or during the program. It is anticipated that students will have completed most of these courses while earning their associate degree. This brings the total number of credits required for this degree to 180.

Table 4: Additional Course Requirements – 70 Credits

Course	Credits
ACCT 110 – Practical Accounting 1 and ACCT 111 – Practical Accounting 2 (If ACCT& 201 not taken) (Program entry requirement, will have been satisfied at the associate level)	0-10
ACCT& 202 – Principles of Accounting II or ACCT 113 – Practical Accounting 3 (Program entry requirement, will have been satisfied at the associate level)	5
ACCT 212 – QuickBooks for Accounting	5
ACCT 218 – Individual Taxation	5
BTAC 162 – Introduction to Excel or BTAC 163 – Advanced Excel	5
SDEV 101 – Data Analytics Technologies	5
Additional credits from an associate degree; or elective credit from any course numbered 100 or higher not used to satisfy other requirements	35-45
Total Credits	70

Sample Student Schedule

A student who has completed only the entry-level requirements and is attending full-time (15 credits per quarter) during fall, winter, and spring quarters will be able to complete the proposed Bachelor of Applied Science in Accounting program in six quarters (two years). A sample full-time student schedule is shown in Table 5. Unless otherwise noted, all classes are five credits. Students should complete the Accounting (ACCT), Business Management (MGMT), and Software Development (SDEV) courses according to the pathway outlined below. General education classes may be taken out of sequence.

Table 5: Sample Student Schedule

Junior Year		
Fall Quarter	Winter Quarter	Spring Quarter
ACCT 301 Intermediate Accounting I	ACCT 302 Intermediate Accounting II	ACCT 303 Intermediate Accounting III
MGMT 344 Corporate Finance I	SDEV 101 Data Analytics Technologies	MATH& 146 Introduction to Statistics
ENGL& 235 Introduction to Technical Communication	ACCT 394 Special Topics: Accounting	MGMT 400 Applied Professional and Career Development (3 credits)
		MGMT 403 Diversity, Equity, and Inclusion in the Workplace (2 credits)

Senior Year		
Fall Quarter	Winter Quarter	Spring Quarter
ACCT 411 Auditing	ACCT 410 Cost Accounting	ECON& 202 Macro Economics
ACCT 450 Business Taxation	ACCT 430 Accounting Information Systems and Controls	Natural Science with Lab
ACCT 480 Business Analytics in Accounting	ACCT 490 Accounting Internship/Capstone	General Education: Distribution/Generally Transferrable Course

The Program Manager or Program Director will work with each student in the program to develop an academic pathway to ensure that students will be able to meet their academic goals. Students will be strongly encouraged to check in with their academic adviser regularly to make sure they are on track to reach their individual completion goals.

To ensure convenience for working students, while maintaining a high level of interaction between the program participants and faculty members, core courses will be offered primarily in a hybrid modality, with evening class sessions held at Green River College's Kent Campus.

Advisory Committee Approval

At the October 17, 2023, meeting of Green River College's Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee, the committee discussed and approved the curriculum for the proposed Bachelor of Applied Science in Accounting program. The advisory committee approved the curriculum for the proposed program as a whole, and also approved the creation of each of the new upper-division core courses after considering the course descriptions and learning outcomes of each new course.

Criteria 2

Qualified faculty.

Green River College has an abundant supply of qualified faculty members to provide instruction in the proposed Bachelor of Applied Science in Accounting program, meet program goals, and ensure expected outcomes. The following sections detail the credentials of Green River College's accounting faculty members, business faculty members who will provide instruction in core courses, and other technical and general education faculty members.

All accounting faculty members are highly qualified, credentialed, and experienced instructors. In the accounting field, CPA licensure is the gold standard by which professional knowledge, skills, and competency are validated and acknowledged. Green River College takes pride in the fact that all its accounting faculty members have attained CPA licensure in Washington State.

Maintaining CPA licensure requires substantial continuing professional education to ensure currency in the accounting profession. All accounting faculty members regularly engage in continuing professional education courses and seminars.

Table 6 lists the credentials of anticipated accounting faculty members who will support the proposed program. Green River College projects that all accounting faculty members will support the program in both the junior and senior years. There is a sufficient number of existing accounting faculty members to support the proposed program as well as the college's existing professional-technical accounting associate degree program and the Principles of Accounting courses that support various transfer associate degree programs.

Table 6: Accounting Faculty Member Profiles and Credentials

Accounting Faculty Member	Profile and Credentials
Full-Time	
Patricia Carter, MBA, CPA Full-time Tenured Accounting Faculty Member	<ul style="list-style-type: none"> • Certified Public Accountant, Washington State License 14558 • Master of Business Administration, City University of Seattle • Bachelor of Science in Accounting, City University of Seattle • 19 years of collegiate teaching experience at Green River College • Additional collegiate teaching experience at Tacoma Community College and Bellevue College • Member, American Institute of Certified Public Accountants (AICPA) • Member, Washington Society of CPAs • Member, TACTYC (Teachers of Accounting at Two-Year Colleges)
Jeanette Fohn, CPA Full-time Tenured Accounting Faculty Member	<ul style="list-style-type: none"> • Certified Public Accountant, Washington State License 15793 • Bachelor of Arts in Business Administration with Accounting major, Washington State University • 13 years of industry experience in public and private accounting, specializing in financial analysis and cost accounting • 29 years of collegiate teaching experience at Green River College • Additional collegiate teaching experience at City University of Seattle • Member, Washington Society of CPAs • Member, TACTYC (Teachers of Accounting at Two-Year Colleges)

Accounting Faculty Member	Profile and Credentials
<p>Nicole Harris, MPAcc, CPA Full-time Tenured Accounting Faculty Member</p>	<ul style="list-style-type: none"> • Certified Public Accountant, Washington State License 28557 • Master of Professional Accounting, University of Washington • Bachelor of Arts in Business Administration with Accounting major, University of Washington • Bachelor of Arts in Slavic Languages & Literatures, University of Washington • 13 years of collegiate teaching experience at Green River College • Additional collegiate teaching experience at University of Washington Foster School of Business in the Master of Science in Taxation Program • Member, Washington Society of CPAs • Member, TACTYC (Teachers of Accounting at Two-Year Colleges)
Adjunct	
<p>Michael Anthony, MS, CPA Senior Manager at DP&C (public accounting firm) Adjunct Accounting Faculty Member (as needed)</p>	<ul style="list-style-type: none"> • Certified Public Accountant, Washington State License 22324 • Master of Science in Taxation, Golden Gate University • Accounting Certificate, Pacific Lutheran University • Bachelor of Arts, The Evergreen State College • 10 years of adjunct collegiate teaching experience at Green River College • Member, American Institute of Certified Public Accountants (AICPA) • Member, Washington Society of CPAs
<p>Brenda Bindschattel, MBA, CPA retired, Retired Full-Time Tenured Accounting Faculty Member Anticipated Adjunct Accounting Faculty Member Beginning in January 2024 (as needed)</p>	<ul style="list-style-type: none"> • Certified Public Accountant, retired Washington State License 17571 • Master of Business Administration, Eastern Washington University • Bachelor of Business - Accounting, Eastern Washington University • 25 years of full-time collegiate teaching experience at Spokane Falls Community College and Green River College, and adjunct instructor at University of Mississippi • Member, Washington Society of CPAs

In addition to the accounting faculty members included in the previous table, there is currently a full-time, tenure-track accounting faculty vacancy that Green River College expects to fill for Fall 2024. Possession of a master's degree will be required for this position, with an active CPA license strongly preferred. This replacement accounting faculty member will further increase the depth and breadth of the accounting department and its programs and will allow for future growth in all the college's accounting programs.

Many other Green River College faculty members will support the proposed program by providing instruction in other core courses, required technical courses, and general education courses. Table 7 provides the educational credentials, full- or part-time status, the courses that will be taught by these faculty members, and the anticipated year of the program during which the courses will be taken by students. For some courses, including general education courses, faculty members in the table are representative of a larger pool of faculty members who may actually teach these courses.

Table 7: Green River College Business and Supporting Faculty Members and Their Credentials

Faculty Member	Credentials	Status FT or PT	Course	Year of Program
Business Management – Core Requirements				
Jean-Paul Yafali	MS Economics and Business Administration; MBA; MS Development Economics; MA Philosophy and History of Science; BA Philosophy	FT	MGMT 344 – Corporate Finance I and MGMT 403 – Diversity, Equity and Inclusion in the Workplace	Junior
David Francis	MBA; Graduate Certificate in Digital Transformation; BA Biblical Studies	PT	MGMT 400 – Applied Professional and Career Development	Junior
Software Development				
Kendrick Hang	MS Software Engineering; BS Computer Science	FT	SDEV 101 – Data Analytics Technologies	Junior
Business Technologies and Administrative Careers				
Lea Ann Simpson	MS ED Business Education; BS Business Education with minors in Marketing, Business Management, Consumer Economics, and Multi-Cultural Diversity	FT	BTAC 162 – Introduction to Excel and BTAC 163 – Advanced Excel	Associate-level or Junior Year

Faculty Member	Credentials	Status FT or PT	Course	Year of Program
General Education				
Sean McKeague	MBA; BS Environmental Engineering	FT	BUS& 101 – Introduction to Business	Associate-level or Junior Year
Nausica Zorzi	Master of International Business; BA Classics and Theology with minor in Business Management	PT	BUS 181 – Introduction to International Business	Associate-level or Junior Year
Maryjane Swenson	JD Law; MA Creative Writing & English; BA English	FT	BUS& 201 – Business Law and the Regulation of Business and POLS& 200 – Introduction to Law: United States	Associate-level or Junior Year
Mark Blaisdell	MBA; BA Economics	FT	ECON& 201 – Micro Economics and ECON& 202 – Macro Economics	Associate-level or Senior Year
William Scott	MA Communications; BA Communications	FT	Communication Studies Courses: CMST& 101, CMST& 210, CMST& 220, CMST& 230	Associate-level or Junior Year
Ariadne Wilber	MA English; BA English	FT	English& 235 – Introduction to Technical Communications	Associate-level or Junior Year
Ian Sherman	MEd Leadership in Higher Education; MFA Creative Writing; BA Creative Writing	FT	ENGL 128 – Research Writing: Science/Engineering/Business	Associate-level or Junior Year
Jitendra Gangaram	PhD with emphasis on Statistics eLearning; MSc Statistical Physics; MBA; BSc Math/Physics	FT	Math& 146 – Introduction to Statistics	Associate-level or Junior Year
Michael Macon	MA Mathematics; BA Mathematics	FT	Math 256 – Statistics for Business and Social Science	Associate-level or Junior Year

Faculty Member	Credentials	Status FT or PT	Course	Year of Program
General Education				
Ajay Narayanan	PhD Physics; MSc Physics; BSc Physics	FT	Natural Science with Lab: For example: ASTR& 101 – Introduction to Astronomy	Associate-level or Senior Year
Leo Studach	PhD Molecular Biology; BS Biochemistry and Molecular Biology	FT	Natural Science with Lab: For example: BIOL& 100 – Survey of Biology	Associate-level or Senior Year

Total faculty FTE allocated to the proposed program for providing instruction in upper-division core courses and additional technical and general education courses is anticipated to be one FTE in the first year of the program. In the second and following years, the faculty allocation doubles to two FTEs in anticipation of serving two cohorts, one in their junior year and one in their senior year.

In addition to instructional faculty FTEs, one-third faculty FTE will be allocated to the proposed program in anticipation of a full-time accounting faculty member serving as Program Director.

All faculty and administrators responsible for technical courses in this program meet the certification requirements for professional and technical instructors and administrators as prescribed in Washington Administrative Code sections 131-16-091, 131-16-092, 131-16-093, and 131-16-094.

Criteria 3

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

The admissions process for the proposed Bachelor of Applied Science in Accounting program will align with Green River College's open-door policy and create an enhanced educational pathway for students with a technical associate degree to obtain a bachelor's degree in accounting while maintaining the necessary entry requirements for student success.

Selection and Admissions Process

Persons who apply for admission into the proposed program who possess the entry requirements will be admitted into the program on a first-come, first-served basis. Prospective students will complete an online application form.

The admissions process will provide inclusive and equitable access to students from diverse backgrounds by allowing students with any associate degree to be admitted into the proposed program, provided they have successfully completed specified introductory accounting courses, one

college-level English course, and are eligible for college-level math. These entry requirements are reflective of Green River College's commitment to closing opportunity gaps and removing barriers to student success.

To be eligible for admission into the BAS in Accounting program, prospective students must meet the following criteria:

- Possess an associate degree (90 credits minimum) or higher from a regionally accredited college or university with a cumulative GPA of 2.5 or higher.
- Completion of the following courses prior to beginning the program:
 - ACCT& 201 – Principles of Accounting I (or ACCT 110 and ACCT 111 – Practical Accounting 1 and 2) with a grade of 2.0 or higher
 - ACCT& 202 – Principles of Accounting II (or ACCT 113 – Practical Accounting 3) with a grade of 2.0 or higher
 - ACCT& 203 – Principles of Accounting III with a grade of 2.0 or higher
 - ENGL& 101 – English Composition I, or ENGL 126 – Writing: Humanities, or ENGL 127 – Writing: Social Science, or ENGL 128 – Writing: Research Writing: Science/Engineering/Business, or ENGL& 235 – Introduction to Technical Communication, with a grade of 2.0 or higher
 - MATH 96 – Intermediate Algebra in Context, or MATH 97 – Intermediate Algebra, or any MATH class numbered 100 or higher with a grade of 2.0 or higher; or appropriate math placement into MATH& 146 – Introduction to Statistics

Inclusive Approach to Admissions

Acceptance of Any Associate Degree

The program is open to students with any associate degree, regardless of major. This inclusive approach encourages and enables students of various academic backgrounds to pursue a baccalaureate degree in accounting.

Recruitment of Diverse Applicants

The College, the Program Manager for this program, and accounting faculty members will market and promote the proposed program to the campus community and to local communities within the Green River College service area to recruit a diverse pool of applicants.

The Program Manager and accounting faculty members will work collaboratively with several college departments to promote the program, including:

- Recruitment and Outreach
- Equity, Diversity, and Inclusion
- Indigenous Student Success
- Career and Advising Center
- College Relations
- Workforce Education
- Veteran Services

Pre-Admissions Advising

A dedicated team of academic and program advisors will guide and support prospective students to ensure completion of prerequisites and general education requirements as efficiently as possible. Pre-admissions workshops held in person and via Zoom, in addition to one-on-one meetings, will give prospective students opportunities to learn about admissions and program requirements and to plan their coursework accordingly.

The proposed program will be supported by a 0.33 FTE Program Manager (shared with other bachelor of applied science programs) with primary responsibilities of advising and supporting students and promoting the program.

Managing High Demand

Meeting the minimum entry requirements will not guarantee admission into the proposed program, as the number of qualified applicants may exceed the number of available enrollment spaces.

If the number of qualified applicants exceeds the available enrollment spaces, the College may increase the number of cohorts run per year. For example, if there are enough applicants to run two cohorts at the beginning of fall quarter, the college will offer additional sections of courses so that both cohorts can run simultaneously throughout the year. If there are only a few additional qualified applicants, accounting faculty may overload classes up to the allowable division policy maximum to ensure that additional applicants can enter the program.

The recruitment and admissions processes will make advanced accounting education accessible to students with diverse backgrounds in the South Puget Sound region. By accepting any associate degree, providing advising and support, and adjusting course offerings depending on demand, Green River College will ensure that students have an opportunity to earn a baccalaureate degree in accounting, which will lead to increased diversity of the accounting workforce in the region. The flexibility and support built into this program reflects the College's commitment to closing opportunity gaps for aspiring accountants.

Criteria 4

Appropriate student services plan.

Green River College places the highest priority on the needs and success of all its students. It has 10 years of experience in providing robust, wrap-around services to students in bachelor of applied science programs. Students in the proposed Bachelor of Applied Science in Accounting program will be supported at a program level as well as at an institutional level. Students in the proposed program will benefit from the following services:

- **Financial Aid Services:** Green River College recognizes that paying for college is a challenge for most students. The College will provide comprehensive financial aid services to assist students in navigating scholarships, grants, loans, and work-study opportunities. Financial aid advisors will help guide students through the application process and help them understand their options, including the STEP tuition payment plan, which enables students to pay their tuition and fees in three manageable payments.

- **Academic Advising:** A dedicated academic program advisor will be assigned to each student to create a personalized academic plan. Program advisors will reach out to and meet with students regularly to assist with course selection, progress tracking, answering questions, and addressing any academic concerns.
- **“Meet and Greet” sessions:** Before the proposed program begins each fall, students will be invited to attend a “Meet and Greet” session which will provide an informal setting for students to meet faculty members, mentors, and fellow students in the program, fostering a sense of community and support.
- **Mentoring Program:** A mentoring program will be established and overseen by the Program Manager. Future alumni from the program who have successfully transitioned into accounting careers will serve as mentors to provide guidance, advice, and support to current students.
- **Interviewing Skills and Resume Writing Workshops and Courses:** One course in the program will be fully dedicated to interview preparation, resume writing, networking, and personal branding. This practical course will equip students with essential skills for job seeking and career advancement.
- **Student Societies and Career Pathway Groups:** Students will be informed about various student societies, clubs, career-focused groups, and professional associations to provide opportunities for networking and exploration of the different career pathways within the field of accounting.
- **Guided Pathways:** As a part of Green River College’s commitment to student success, the proposed program will be integrated into Guided Pathways. Guided Pathways will provide students with clear, structured academic and career maps, helping them stay on track and complete the program.

Students in the proposed program will also benefit from the College’s many other student support services. Many services can be accessed virtually as well as in person:

- **Acute Help Cards:** Students experiencing hunger or who do not have the gas they need to get home or to class can receive Gator Grill (cafeteria), Safeway, and bookstore gift cards.
- **Benefits Hub:** A partnership between the Progress & Completion Center and the United Way of King County, the benefits hub provides students with utility assistance, emergency funding, homeless prevention and housing navigation, financial coaching, connection to additional community resources, and assistance with enrollment in public benefits.
- **Bookstore:** The PaperTree Bookstore sells textbooks and supplies in person on the main campus and online.
- **Campus Life:** This office offers student clubs and organizations, student events and activities, and the opportunity to join the Associated Students of Green River College (ASGRC) Student Government.
- **Collegiate Recovery:** This program is available for students recovering from any type of destructive behavior.

- **Counseling Services:** Confidential, short-term mental health counseling and wellness education is available to students for free.
- **Disability Support Services:** This office assists students with physical, learning, sensory, cognitive and/or psychological disabilities by identifying and coordinating reasonable accommodations for equal access to academic programs and activities.
- **Diversity, Equity, and Inclusion:** This office champions diversity, equity, and inclusion principles to create an inclusive and accessible environment. Programs include the ODEI program, peer navigating and mentorship, Passport to Careers, book loan program, and inclusive and safe spaces.
- **e-Learning:** This office provides robust technology support for students, including help with Canvas, ctcLink, email, and with using tools to participate in online and hybrid classes.
- **Gator Pantry:** Free food is available for students on a temporary basis. The Gator Pantry also connects students to longer-term resources available in the community.
- **Gator Pledge:** The Gator Pledge provides emergency funding for students with small but critical financial gaps that would otherwise cause a student to drop out.
- **Green River College Foundation Scholarships:** More than 300 scholarships are available to be used for tuition, fees, books, and required supplies.
- **Library and Open Computer Labs:** The Holman Library provides students with technology and other resources and services necessary to ensure access to information and development of information literacy skills.
 - The library houses approximately 59,000 items. It has a collection of more than 35,000 eBooks.
 - The library provides online access to approximately 15,000 periodicals through subscription databases. The library also subscribes to 200 periodicals in print format.
 - The library provides access to thousands of streaming documentaries and tutorial videos, including LinkedIn Learning, which has thousands of video tutorials covering accounting, business, information technology, and creative topics.
 - Students have access to more than 150 networked computers in the Information Commons open computer lab of the Holman Library. Student also have access to more than 100 networked computers in an open computer lab in the College's Technology Center.
 - The library also has technology available for students to borrow, including Wi-Fi hotspots, laptops, and headsets.
 - To further support the proposed program, the Program Director and accounting faculty members will work with the faculty librarians to add additional holdings to support the subject area of accounting.
- **Office of the Registrar:** This office provides a variety of enrollment services and support to prospective students, current students, and the campus.

- **Orca-To-Go:** Through a new Green River College partnership with Orca-To-Go, students will soon be able to sign up for ORCA public transportation cards directly on campus.
- **Recreation and Athletics Center (RAC) and Open Gym:** This center provides safe and healthy outlets for Green River College students to exercise and play sports.
- **Safety Ride:** This free service provides students with bus rides to and from the campus apartments, nearby apartments, home shares, the Holman Library and local stores near the College's main campus.
- **Student Technology Support Desk:** Staff are available for students who need help with technology issues, including student email, Canvas, ctcLink, password help, Office 365 and more.
- **Tutoring and Resource Centers:** The College offers free tutoring resources to currently enrolled students who need extra help with their classes. In addition to class-specific tutoring, students may use the Math Learning Center, the Public Speaking Center, the Language Center, and the Writing & Reading Center for assistance in these areas.
- **Veteran Services:** This office serves as a resource for all veterans and military-connected students by providing support and referrals throughout the campus and the community, and helping each student receive the educational benefits to which they are entitled.
- **Violence Prevention Center:** This center provides support and resources to all members of the campus community who experienced stalking, harassment, sexual assault, or relationship violence.
- **Workforce Education:** This office administers programs that provide free or reduced tuition for students who qualify. It provides financial support to help connect students with a path into a high-demand, high-wage career through grants.
- **Services at Green River College's Kent Campus:** Most core classes in the proposed program will be offered in a hybrid modality, with evening classes conducted at the Kent Campus. Students at the Kent Campus have access to a variety of on-site services, including advising, until 8:00 pm Monday through Thursday. The campus bookstore is available Monday through Thursday during the first week of each quarter. Additional student services can be accessed at the Kent Campus by appointment. This campus provides a convenient location for place-bound students due to its proximity to the Kent Station Transit Center, which provides access to Sound Transit's Sounder train and an extensive bus schedule.

By providing these services, Green River College will ensure that students receive comprehensive support for their academic and professional development.

Criteria 5

Commitment to build and sustain a high-quality program.

Green River College is committed to developing and sustaining the proposed Bachelor of Applied Science in Accounting program. With eight other bachelor of applied science programs, Green River College has a decade of experience in effectively managing the financial operations of BAS programs. Following is the comprehensive financial plan for the proposed program.

Enrollments and Funds Used to Support the Program

It is anticipated that the program will start with a smaller cohort in year one and then build up to full enrollment by year three. In year one, a cohort of 14 students is projected. In year two, 24 new students are anticipated. In years three and thereafter, the college projects 24 new students annually. The program is expected to run three quarters per year: fall, winter, and spring. Table 8 shows the projected enrollments for this program for the first five years. Because each student will take 15 credits per quarter for three quarters per year, one enrollment equals one FTE.

Table 8: Projected Enrollments by Academic Year

	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29
Junior Year Cohort	14	24	24	24	24
Senior Year Cohort	-	14	24	24	24
Total Enrollments	14	38	48	48	48

The proposed Bachelor of Applied Science in Accounting program will be funded as a State FTE program. Tuition rates are set forth in the *Washington State Community College Tuition and Fee Rates, 2023-24*. It is anticipated that each student in the program will take, on average, a combination of two upper-division classes (10 credits) and 1 lower-division class (5 credits) each quarter, for three quarters per year. Table 9 shows the projected program revenues for the first five years. All revenue projections are computed using 2023-24 tuition rates, upper-division operating fee only.

Table 9: Projected Program Revenues

	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29
Tuition	89,578	243,139	307,123	307,123	307,123

Projected Program Expenses

Green River College anticipates expenses for the first five years of the proposed Bachelor of Applied Science in Accounting program as detailed in Table 10. All expense projections are computed using 2023-24 cost amounts.

Table 10: Projected Program Expenses

Expense	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29
Full-time Faculty Salaries (1.0 FTE in year 1, 2.0 FTEs thereafter)	85,700	171,400	171,400	171,400	171,400
Program Manager Salary (0.33 FTE)	15,949	15,949	15,949	15,949	15,949
Program Director Stipend	17,594	17,594	17,594	17,594	17,594
Benefits	20,330	37,470	37,470	37,470	37,470
Goods and Services	2,000	2,000	2,000	2,000	2,000
Library	5,000	5,000	5,000	5,000	5,000
Program Promotion	6,000	6,000	6,000	6,000	6,000
Total Estimated Program Expenses	152,573	255,413	255,413	255,413	255,413

Sustaining the BAS Program Over Time

Because the proposed Bachelor of Applied Science in Accounting program builds upon existing associate degree programs and can leverage resources currently being used to support the College's other BAS programs, minimal start-up expenses are anticipated. As a result, the program will achieve a financial surplus by Year 3. Table 11 outlines the projected net program excess or deficiency for the first five years.

Table 11: Projected Net Program Excess or Deficiency

	Year 1 2024-25	Year 2 2025-26	Year 3 2026-27	Year 4 2027-28	Year 5 2028-29
Total Projected Program Revenue (From Table 9)	89,578	243,139	307,123	307,123	307,123
Total Projected Program Expenses (From Table 10)	152,573	255,413	255,413	255,413	255,413
Net Program Excess (Deficiency)	(62,995)	(12,274)	51,710	51,710	51,710

Staffing

It is anticipated that program courses will be taught by full-time accounting faculty members who will split their load between the Associate in Applied Arts-Accounting program and the proposed Bachelor of Applied Science in Accounting program.

In addition to instructional faculty FTEs, one-third faculty FTE will be allocated to the proposed program in anticipation of a full-time accounting faculty member serving as Program Director.

The Program Manager will be shared with two other BAS programs, with the main responsibilities of marketing and promoting the proposed program within the campus community and to local communities within the Green River College service area.

Facilities, Equipment, and Technology

Green River College plans to use its existing facilities, equipment, and technology for the proposed Bachelor of Applied Science in Accounting program.

The proposed program will be primarily operated out of Green River College's Kent Campus. The Kent Campus is located in Kent Station, in the center of the City of Kent's downtown shopping district. The location provides free parking; ample access to local businesses, including retail stores, restaurants, and professional and financial service firms; and easy access to Sound Transit's Sounder train, buses, and freeways. Classes for two other BAS programs, the BAS in Applied Management and BAS in Marketing & Entrepreneurship, are also offered at the Kent Campus.

Green River College's Facilities Master Plan serves as the foundation to build, maintain, and improve its facilities at all campus locations to serve the diverse communities in Auburn, Kent, and Enumclaw. The College is currently working to update and adopt an equity-centered Facilities Master Plan that will promote excellence in teaching and learning, and a welcoming and inclusive environment for faculty, staff, and students.

The College is also working to update and adopt an equity-centered Technology Plan that ensures equal access for students to technology and virtual student support services and improves the quality of and accessibility to college technology for all stakeholders.

The College maintains a high level of modern equipment and technology to deliver its programs. The College has an Instructional Technology committee that works with the Information Technology department to plan and implement regular equipment replacements. Most classroom computers are scheduled for replacement every three to four years. Some classroom computers are replaced more frequently to keep hardware and software up to date to meet industry demands.

In addition to classroom computers, Green River College maintains more than 150 networked computers in the Information Commons open computer lab of the Holman Library and more than 100 networked computers in an open computer lab in the College's Technology Center. The College has a dedicated space in the Technology Center where students can join their Zoom (virtual) classes. This space is quiet and provides computers, webcams, and microphones.

Library

The faculty librarians at Green River College have designated subject liaison areas. The same librarian who has already developed subject expertise with the lower-division subject material will be the person addressing the upper-division needs.

It is anticipated that the proposed program's faculty library liaison will spend up-front time working with the accounting faculty members to develop the collection and information literacy curriculum to meet their needs. The cost of collection items, including books for course reserves and subscriptions to electronic journals, are included in the projected program expenses.

Criteria 6

Program specific accreditation.

The Northwest Commission on Colleges and Universities (NWCCU) reaffirmed Green River College's regional accreditation on July 22, 2020 as a result of its comprehensive Year Seven Mission Fulfillment and Sustainability Self-Evaluation. Upon approval by the State Board for Community and Technical Colleges, Green River College will submit a minor substantive change application and proposal to the NWCCU to offer the Bachelor of Applied Science in Accounting program.

Green River College does not plan to seek specialized program accreditation related to the proposed Bachelor of Applied Science in Accounting program at this time.

Criteria 7

Pathway options beyond baccalaureate degree.

Green River College is committed to identifying and developing pathway options for students that extend beyond earning their Bachelor of Applied Science in Accounting degree.

Articulation to Graduate Degree Programs

Green River College accounting faculty members are working with institutions that confer graduate degrees in order to articulate clear and efficient pathways for graduates of the proposed Bachelor of Applied Science in Accounting program who wish to continue their education onto a master's degree program.

University of Washington Tacoma

University of Washington Tacoma is a branch campus and unit of the University of Washington, a public university in Washington State that is regionally accredited by the Northwest Commission on Colleges and Universities.

Graduates of the proposed Bachelor of Applied Science in Accounting program will be well positioned for acceptance into University of Washington Tacoma's Master of Accounting (MAcc) program.

The minimum education required for admission into the MAcc program is the equivalent of a four-year baccalaureate degree from a regionally accredited college or university in the U.S. or its equivalent from an accredited foreign institution or a Bologna bachelor's degree with a minimum of 180 European Credit Transfer System (ECTS) credits.

On August 17, 2023, an accounting faculty member confirmed with Gary Viers, Accounting Faculty at University of Washington Tacoma, that the proposed Bachelor of Applied Science in Accounting degree will meet the education required for admission into University of Washington Tacoma's Master of Accounting (MAcc) program.

City University of Seattle

City University of Seattle is a private, nonprofit university that is regionally accredited by the Northwest Commission on Colleges and Universities.

Graduates of the proposed Bachelor of Applied Science in Accounting program will meet the education requirements for admission into City University of Seattle's Master of Business Administration (MBA) program. This degree can be earned in various modalities, including online, mixed mode, and onsite in Seattle and Renton.

Although MBA programs are not accounting-specific, they help graduates stand out when they enter the labor market and help business professionals advance their careers. MBA graduates may go on to work in a wide variety of roles, such as accountants, financial managers or advisors, top executives, business owners, operations managers, and management consultants.

The minimum education required for admission into the MBA program at City University of Seattle is a four-year or approved three-year bachelor's degree or equivalent from an accredited or otherwise recognized institution. On August 30, 2023, an accounting faculty member confirmed with Dr. Candice Ward, School of Business and Management Program Director at City University of Seattle,

that the proposed Bachelor of Applied Science in Accounting degree will meet the education required for admission into City University of Seattle's MBA program.

[Western Governors University](#)

Western Governors University (WGU) is a private, nonprofit, competency-based, online university that is regionally accredited by the Northwest Commission on Colleges and Universities.

Graduates of the proposed Bachelor of Applied Science in Accounting program may rely on the 2017 articulation agreement between the State Board for Community and Technical Colleges and Western Governors University (WGU) Washington. This articulation agreement is included in Appendix B.

This agreement enables students with an applied bachelor's degree from any of the Washington State Community and Technical Colleges to transfer into most of the master's degree programs at WGU Washington, including the Master of Business Administration and Master of Science in Accounting programs.

WGU Washington's fully online master's degree programs are ideal options for place-bound students or others with an applied bachelor's degree who cannot pursue a graduate degree in a traditional educational setting.

[Penn State World Campus](#)

Penn State World Campus is the centralized online delivery unit of The Pennsylvania State University (Penn State), a public university that is regionally accredited by the Middle States Commission on Higher Education.

Graduates of the proposed Bachelor of Applied Science in Accounting program will meet the education requirements for admission into Penn State World Campus's Master of Professional Accounting program.

The minimum education required for admission into this graduate program is either 1) a baccalaureate degree from a regionally accredited U.S. institution, or 2) a tertiary (postsecondary) degree that is deemed comparable to a four-year bachelor's degree from a regionally accredited U.S. institution. Specific accounting courses included in the proposed program are also required for entry into the Master of Professional Accounting program.

On October 19, 2023, an accounting faculty member confirmed with Dr. Renee Flasher, Professor in Charge of the Masters of Professional Accounting program, that the proposed Bachelor of Applied Science in Accounting degree will meet the education required for admission into Penn State World Campus's Master of Professional Accounting program. This program is a good option for place-bound students or others with an applied bachelor's degree in accounting who cannot pursue a graduate degree in a traditional educational setting.

Criteria 8

External expert evaluation of program.

Green River College was fortunate to have the proposed Bachelor of Applied Science in Accounting program reviewed by two highly qualified individuals:

- Dr. Donna Kay, MBA, CPA (certified), CITP, PhD, is a former accounting faculty member of the Simon School of Business at Maryville University and is currently an accounting textbook author.
- Dr. Hilbert (Bert) Giscombe, DBA, CPA, is a senior instructor in the College of Business at Western Governors University, where he teaches Principles of Accounting, Financial Accounting, and Financial Statement Analysis.

These experts provided invaluable feedback and were highly complimentary of the proposed program. Please see the external reviewers' reports and their bios in Appendix C.

Dr. Donna Kay's overall assessment of the program was extremely positive. She commented that "this degree program aligns exceptionally well with the demands of the job market... By combining a well-balanced blend of theoretical knowledge and practical skills, it equips graduates with the necessary tools to seamlessly transition into the workforce... meeting or exceeding the expectations of employers." Dr. Kay did not recommend any changes to the program. Green River College acknowledged and thanked Dr. Kay for her review.

Dr. Hilbert Giscombe's assessment of the program was also extremely positive. He mentioned that "The core and elective courses align suitably with employer needs and demands. The core courses focus on the fundamental concepts and further build on that foundation so the students can be properly prepared to apply the theoretical concepts in the work environment." Additionally, he commented that the general education courses are "effective for the students to develop critical thinking skills and cultural awareness." Overall, Dr. Giscombe believes that "The program was very well conceptualized and developed and it appears that it will make an excellent contribution in addressing the demand for adequately trained accountants in the community served by Green River College and the wider environs." Dr. Giscombe also did not recommend any changes to the program and Green River College acknowledged and thanked Dr. Giscombe for his review.

Green River College sincerely appreciates the time and effort it took to complete these reviews, and we have carefully considered the reviewers' comments. The College will strive to continue to collaborate with agencies and programs with the goal of creating a relevant and accessible program that reflects the growing need for accounting professionals in the communities it serves.

Conclusion

Green River College's proposed Bachelor of Applied Science in Accounting program will be robust and rigorous, taught by highly qualified faculty members, and produce graduates that are well-prepared for employment as accountants and auditors. Green River College is committed to building and sustaining a high-quality program and will ensure that all of its student services are employed to help ensure student success.

The proposed program will help address the significant regional, statewide, and nationwide shortage of accountants and auditors by adding qualified individuals into the talent pipeline. It will help meet employer demand and simultaneously benefit the diverse residents of Green River College's service area. By enabling individuals to apply their technical associate degrees to a bachelor of applied science degree, the proposed program will provide students with the knowledge, skills, and credentials they need to improve their career prospects, earnings potential, and standard of living. The proposed program will advance equity by lifting up place-bound, low-income, and historically marginalized students, helping them to overcome the employment barriers they face due to their lack of a bachelor's degree.

Thank you for your consideration of this vitally needed program.

Appendix A

Upper-Division Course Descriptions

ACCT 301 – Intermediate Accounting I – 5 credits

The first course in the intermediate accounting sequence. Expands on topics covered in earlier financial accounting courses. Offers a deeper look at financial accounting theory and standards. Reviews the accounting cycle including the preparation of financial statements and disclosures. Introduces the statement of comprehensive income. Covers revenue recognition and the measurement and reporting of current assets.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Apply the recognition, measurement, and disclosure concepts that guide accounting practice.
2. Perform all steps in the accounting cycle.
3. Prepare the income statement, statement of comprehensive income, balance sheet, and statement of cash flows.
4. Prepare required financial statement disclosure notes.
5. Value current assets.

ACCT 302 – Intermediate Accounting II – 5 credits

A continuation of Intermediate Accounting I. Covers valuation and financial reporting of long-term assets, debt and equity investments, current liabilities, contingencies, bonds, long-term notes payable, and leases

Enrollment requirement: Admission into the BAS in Accounting program; and ACCT 301 with a grade of 2.0 or higher; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Value long-term assets at acquisition, compute depreciation, and account for disposition.
2. Account for debt and equity investments, including financial statement presentation.
3. Account for common current liabilities and contingencies.
4. Account for bonds and long-term notes payable.
5. Account for leases.

ACCT 303 – Intermediate Accounting III – 5 credits

A continuation of Intermediate Accounting II and the last course of the sequence. Covers accounting for income taxes, pensions and other post-retirement benefits, shareholders' equity, and additional financial reporting issues.

Enrollment requirement: Admission into the BAS in Accounting program; and ACCT 302 with a grade of 2.0 or higher; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Account for income taxes, including financial statement presentation and disclosure notes.
2. Account for pension plans and post-retirement benefits.
3. Account for shareholders' equity transactions involving stock, treasury stock, retained earnings, dividends, stock dividends, and stock splits.
4. Compute basic and diluted earnings per share.
5. Account for changes in an accounting principle, changes in an accounting estimate, and correction of errors.

ACCT 394 – Special Topics: Accounting – 5 credits

Examines selected current topics in the accounting field. Explores the steps involved in becoming a Certified Public Accountant (CPA), with emphasis on navigating the process of becoming eligible for, preparing for, and taking the CPA Exam. Also explores the CMA (Certified Management Accountant) certification and steps involved in obtaining this credential.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Explain and discuss selected current topics in the accounting field.
2. Describe steps necessary to become a Certified Public Accountant.
3. Describe steps necessary to obtain the Certified Management Accountant certification.

ACCT 410 – Cost Accounting – 5 credits

Explores the fundamentals of cost accounting for decision making. Examines cost concepts and behavior; cost analysis and estimation; and a variety of cost management systems, such as job costing, process costing, standard costing, service department cost allocation, and joint cost allocation. Also covers planning, budgeting, and variance analysis.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Apply cost concepts and behavior to aid in decision making.
2. Perform cost-volume-profit analysis.
3. Use differential analysis to make pricing decisions.
4. Estimate cost behavior.
5. Apply the concepts of job costing and process costing.
6. Allocate service department costs and joint costs.
7. Work with budgets and perform variance analysis.

ACCT 411 – Auditing – 5 credits

Examines the nature and purpose of financial auditing, auditing standards, and professional conduct. Explores audit evidence, documentation, planning, and assessing risk. Covers internal control, audit sampling, and procedures to obtain evidence about financial statement accounts. Strong emphasis on materiality, audit risk, and audit reports.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Describe the AICPA (American Institute of Certified Public Accountants) Code of Professional Conduct.
2. Employ a risk-based approach and professional skepticism to determine sufficient appropriate audit evidence, audit procedures, and documentation.
3. Plan an audit: Obtain understanding of the client, assess risks, determine materiality, and create the audit plan.
4. Design audit procedures to test internal control.
5. Perform audit sampling for tests of controls and analyze results.
6. Design appropriate audit procedures to obtain evidence about specific financial statement accounts and classes of transactions.
7. Prepare audit reports in accordance with auditing standards.

ACCT 430 – Accounting Information Systems and Controls – 5 credits

Introduces accounting information systems concepts. Covers accounting system processes and controls relevant to each of the major business processes. Explores internal controls and commonly used control and governance frameworks.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Analyze and apply accounting information systems concepts and controls to the major business processes.
2. Describe regulatory requirements of internal control and the commonly used internal control frameworks.

ACCT 450 – Business Taxation – 5 credits

An in-depth study of U.S. federal income tax concepts and their application to corporations and partnerships. Covers preparation of tax forms and tax planning.

Enrollment requirement: Admission into the BAS in Accounting program; and ACCT 218 [Individual Taxation] with a grade of 2.0 or higher; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Apply U.S. federal income tax rules to compute corporate income tax liability and prepare Form 1120.
2. Report the operations of a partnership on Form 1065.
3. Account for income taxes in the financial statements.
4. Recognize and consider tax planning strategies and tax implications of business decisions.

ACCT 480 – Business Analytics in Accounting – 5 credits

Introduces business analytics processes and applications in the context of accounting and finance. Prepares students to understand, manage, and wrangle data; apply appropriate analytical and data visualization methods; and communicate findings for business decision making.

Enrollment requirement: Admission into the BAS in Accounting program; and SDEV 101 (Data Analytics Technologies) with a grade of 2.0 or higher; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Explain business analytics applications, types of data, data sources, data privacy, and data ethics.
2. Communicate with appropriate parties to determine the analysis to be performed.
3. Apply data management and data wrangling methods.
4. Utilize various data visualization methods for a variety of business purposes.
5. Communicate findings and relevance of analytical procedures to business stakeholders in a nontechnical, understandable manner.

ACCT 490 – Accounting Internship/Capstone – 5 credits

The capstone experience for students in the BAS in Accounting program. Drawing on experience gained throughout the program, students demonstrate their knowledge, technical skills, communication and interpersonal skills, and a professional attitude in an internship; or, if an internship cannot be obtained, by completing an instructor-approved major project.

Enrollment requirement: Admission into the BAS in Accounting program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Demonstrate the knowledge, technical skills, and communication and interpersonal skills acquired throughout the BAS in Accounting program by successfully completing an internship or major project.

MGMT 344 – Corporate Finance I – 5 credits

A survey of business financial practices. Topics include financial analysis, planning and control, net present value, and CVP (cost-volume-profit) analysis.

Enrollment requirement: Admission into the BAS in Accounting or BAS in Applied Management program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Interpret relevant financial information for businesses.
2. Construct basic budgets.
3. Demonstrate an understanding of net present value and the time value of money.
4. Apply CVP analysis to make management decisions.

MGMT 400 – Applied Professional and Career Development – 3 credits

Facilitates student development in the world of work through highly experiential and reflective learning focused on personal, professional, and career growth. Topics include personal branding, networking, interviewing, career planning, and continued professional development.

Enrollment requirement: Admission into the BAS in Accounting or BAS in Applied Management program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Develop a personal branding strategy that effectively communicates core values, skills, strengths, and value proposition to appropriate stakeholders.
2. Create a career development plan that can be utilized for identifying and attaining professional opportunities.
3. Deploy networking strategies to expand current network and create potential career opportunities.
4. Construct, format, and tailor a professional resume, digital profile, or portfolio.
5. Demonstrate an understanding of the behavioral interview process by participating in simulated behavioral interviews.

MGMT 403 – Diversity, Equity & Inclusion in the Workplace – 2 credits

Using research, best practices, and the experience from leaders in diversity, equity and inclusion (DEI), participants will gain insights and practice essential leadership skills and behaviors that help foster diverse, equitable, and inclusive teams and organizations.

Enrollment requirement: Admission into the BAS in Accounting or BAS in Applied Management program; or instructor consent.

Course Learning Outcomes: Students who successfully complete this class will be able to:

1. Identify examples of different forms of bias and develop strategies to reduce their adverse impact on creating diversity, equity, and inclusion in the workplace.
2. Examine the critical role of leadership in developing and executing actions necessary to dismantle systemic injustices and move a workplace to an equitable and inclusive climate.
3. Describe and identify prejudice reduction methods to improve psychological safety in work groups.
4. Apply best practices in diversity, equity, and inclusion to develop organizational strategies that create a cognitively diverse, equitable, and inclusive workplace.
5. Examine intersectionality and social positionality in business management to develop culturally responsive management methods.

Appendix B

Articulation Agreement – SBCTC and Western Governors University Washington



WGU WASHINGTON®

20435 72nd Ave. S. Suite, 301, Kent WA 98032, (206) 673-8560

Marty Brown
Executive Director
State Board for Community and Technical Colleges
Olympia, WA

April 18, 2017

Western Governors University Washington ("WGU WA") offers transfer pathways for students receiving an associate degree from any of the Washington State Community and Technical Colleges ("Colleges") according to the master agreement between the Colleges and WGU WA. WGU WA is delighted to expand the partnership to include students who are transferring with an applied bachelor degree. It is the intention of the Colleges and WGU WA that the partnership outlined in this letter agreement will inform and encourage the College's graduates to earn degrees to advance their personal and professional goals.

WGU WA has found the applied baccalaureate degree programs offer by the Colleges satisfy the general bachelor degree requirement for admission into most of WGU's master's programs, with the exception of career-specialized fields, like the Masters of Science in Nursing (MSN), where students are required to hold a specific degree for admission.

As your partner University, WGU Washington will continue the five percent (5%) tuition discount, offered to College students transferring at the associates level, for up to four (4) academic terms. We will also modify your unique URL (http://washington.wgu.edu/admissions/cc_transfer) for each of your colleges as well as the general URL (http://washington.wgu.edu/admissions/cc_transfer) to include recognition of your bachelor programs as a pathway to our master's program.

In return, we request that all Colleges with eligible bachelor programs promote this opportunity by

- Including WGU WA and its degree programs to your list of active transfer universities,
- Linking the above websites to your advising pages and including them in printed and social-media materials concerning degree pathways,
- Informing your graduating students about the Washington State Community and Technical College/WGU partnership, and
- Highlighting the partnership and education benefits through your standard internal communication channels (such as advising centers, with program faculty, and emails to graduating bachelor's students).

WGU Washington staff will be available to participate in any local education or transfer fairs, prospective student information seminars, and "lunch and learn" presentations that you may desire. We ask for you to inform us of these opportunities.

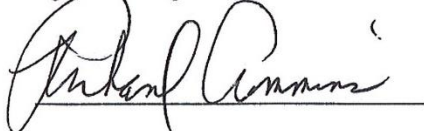
These understandings serve as the basis of the Washington State Community and Technical Colleges/WGU partnership and may be modified by mutual written consent or terminated by either party upon thirty (30) days prior written notice. In the unlikely event the partnership is terminated, we agree that the Colleges' graduates then receiving any educational benefit described in this letter agreement will receive the full value of that benefit towards their studies as long as they remain in good academic standing at WGU.

WGU is pleased to partner with the Washington State Community and Technical Colleges in providing these pathways. If this letter agreement accurately reflects your understanding of the partnership we discussed, please sign below and return a signed copy to me at rich.cummins@wgu.edu. Your contact person at WGU is Jeanie Belcher, jeanie.belcher@wgu.edu.

Sincerely,

Richard Cummins, Ph.D.
Chancellor

Signatures of agreement:



Richard Cummins, Ph.D.
Chancellor, WGU Washington
Date: April 18, 2017

C: Jeanie Belcher, CRM, WGU Washington



Marty Brown
Executive director, SBCTC
Date: 4/20/17

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Appendix C

External Evaluators' Reports

Applied Baccalaureate External Review Rubric Completed by Dr. Donna Kay

College Name:	Green River College	BAS Degree Title:	Bachelor of Applied Science in Accounting
Reviewer Name/ Team Name:	Donna Kay	Institutional or Professional Affiliation:	Former accounting faculty member of the Simon School of Business, Maryville University, currently an author of accounting texts for McGraw-Hill Education
Professional License or Qualification, if any:	MBA, CPA (certified), CITP, PhD	Relationship to Program, if any:	None
Please evaluate the following Specific Elements			
a) Concept and overview	Is the overall concept of the degree program relevant and appropriate to current employer demands as well as to accepted academic standards? Will the program lead to job placement?		
	Comment This degree program aligns exceptionally well with the demands of the job market, effectively addressing a common concern raised by employers. By combining a well-balanced blend of theoretical knowledge and practical skills, it equips graduates with the necessary tools to seamlessly transition into the workforce. The curriculum not only addresses theoretical foundations in accounting but also provides a robust practical approach for students to be job-ready from day one, meeting or exceeding the expectations of employers.		

Applied Baccalaureate External Review Rubric

b) Degree Learning Outcomes	<p>Do the degree learning outcomes demonstrate appropriate baccalaureate degree rigor?</p> <p>Comment The learning outcomes for the proposed degree clearly meet the criteria for appropriate baccalaureate degree rigor. The outcomes encompass a comprehensive range of knowledge and skills, reflecting the depth and breadth expected of a bachelor's degree program in this field. They not only address the theoretical foundations of accounting but also emphasize the practical applications and critical thinking required in the field. The outcomes are well-structured, challenging students to engage in higher-order thinking, analytics, and problem-solving, all essential components of baccalaureate-level education. Overall, the degree learning outcomes demonstrate a clear commitment to providing students with the rigorous education needed for success in the accounting profession.</p>
c) Curriculum Alignment	<p>Does the curriculum align with the program's Statement of Needs Document?</p> <p>Comment The curriculum aligns exceptionally well with the program's Statement of Needs. One noteworthy point of alignment is in addressing the critical barrier between the two primary accounting job classifications: the need for a bachelor's degree in accounting. The second accounting job classification offers an average pay in Washington state that is nearly double, underscoring the potential for graduates of the proposed degree to access higher-paying positions in the field.</p>

Applied Baccalaureate External Review Rubric

<p>d) Academic Relevance and Rigor</p>	<p>Do the core and elective courses align with employer needs and demands? Are the upper level courses, in particular, relevant to industry? Do the upper level courses demonstrate standard academic rigor for baccalaureate degrees?</p> <p>Comment Yes, the core and elective courses within the program display a strong alignment with employer needs and industry demands. Notably, the inclusion of a data analytics emphasis and the QuickBooks for Accounting course underscores the program's responsiveness to the evolving needs of the accounting profession.</p> <p>The data analytics emphasis reflects the growing importance of data-driven decision-making in the field of accounting, meeting the demands of employers who seek graduates with strong data analytics capabilities.</p> <p>The QuickBooks for Accounting course, while demanding on both instructors and the institution to offer, is a key asset in equipping students with exceptional practical skills. This course provides invaluable insights into the how accounting is actually performed in workplaces today. Moreover, its focus on practical skills in financial applications extends beyond QuickBooks, making it a transferable skill applicable to a wide range of accounting and financial software.</p> <p>Overall, the program's core and elective courses demonstrate a strong commitment to providing students with the in-depth knowledge and skills necessary for professional success while maintaining the academic rigor expected of baccalaureate degrees.</p>
<p>e) General Education Requirements</p>	<p>Are the general education requirements suitable for a baccalaureate level program? Do the general education courses meet breadth and depth requirements?</p> <p>Comment Yes, the general education requirements appear suitable for a baccalaureate-level program. The proposed general education requirements ensure that students are introduced to a variety of disciplines beyond their field of accounting, providing for the opportunity to nurture intellectual curiosity, breadth of knowledge, and critical thinking skills.</p>

Applied Baccalaureate External Review Rubric

f) Preparation for Graduate Program Acceptance	<p>Do the degree concept, learning outcomes and curriculum prepare graduates to enter and undertake suitable graduate degree programs?</p> <p>Comment The proposed curriculum of this program is well-structured to serve as a launchpad for further graduate study. The comprehensive nature of the curriculum, which combines theoretical knowledge with practical skills, equips graduates with a strong academic and practical foundation that is highly relevant and necessary for success in graduate-level studies.</p>
g) Faculty	<p>Do program faculty qualifications appear adequate to teach and continuously improve the curriculum?</p> <p>Comment It is evident that the program faculty are not only well-qualified but also dedicated to continual improvement of courses and curriculum. This dedication to staying current and relevant in the ever-evolving field of accounting ensures that the program remains up-to-date and responsive to industry changes and advances in pedagogy.</p>
h) Resources	<p>Does the college demonstrate adequate resources to sustain and advance the program, including those necessary to support student and library services as well as facilities?</p> <p>Comment Student support services for the program are indeed impressive. What is particularly impressive is the focus on providing students with a robust support system that addresses opportunity gaps in a highly practical manner, thereby enhancing the student's educational success.</p>
i) Membership and Advisory Committee	<p>Has the program received approval from an Advisory Committee? Has the program responded appropriately to it?</p> <p>Comment Yes, at the October 17, 2023, meeting of Green River College's Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee, the committee discussed and approved the curriculum for the proposed Bachelor of Applied Science in Accounting program, including creation of proposed new upper-division core courses.</p>

Applied Baccalaureate External Review Rubric

<p>j) Overall assessment and recommendations</p>	<p>Please summarize your overall assessment of the program.</p> <p>Comment</p> <p>In summary, my overall assessment of the program is extremely positive. The proposed BAS in Accounting program represents a significant and innovative step forward in addressing the needs of accounting students who may have thought they had reached an academic dead-end after completing their AAS. This program provides these students with a clear pathway to advance academically, offering them an entrance ramp onto an interstate highway of opportunities.</p> <p>As evidenced in the Statement of Needs report, the two-tier system in the accounting profession means that attaining a BAS potentially permits the accounting professional, on average, to double their pay. The proposed BAS is a remarkable solution to the longstanding challenge of how AAS students can advance academically.</p> <p>I commend Green River College and its dedicated faculty for their innovative approach, which not only benefits accounting students but also addresses the needs of employers seeking graduates with the range of knowledge and skills that the proposed program offers.</p>
<p>Reviewer Bio or Resume Evaluator, please insert a short bio here</p> <p>Donna Kay is a former professor of Accounting and Accounting Systems & Forensics, teaching both undergraduate and graduate accounting. Dr. Kay earned B.S. and MBA degrees from Southern Illinois University at Edwardsville before receiving a Ph.D. from Saint Louis University, where she conducted action research on the perceived effectiveness of instructional techniques for learning technology.</p> <p>Dr. Kay is the author of over 25 textbooks on accounting information systems and financial and accounting software applications. Her textbooks are designed to incorporate the most effective instructional techniques based on research findings to make the learning journey as effective as possible.</p> <p>Named to Who's Who Among American Women, Dr. Kay holds certifications as both a Certified Public Accountant (CPA) and Certified Informational Technology Professional (CITP) and is an active member of the American Institute of Certified Public Accountants (AICPA).</p>	

Applied Baccalaureate External Review Rubric Completed by Dr. Hilbert Giscombe

College Name:	Green River College	BAS Degree Title:	Bachelor of Applied Science in Accounting
Reviewer Name/ Team Name:	Hilbert Giscombe	Institutional or Professional Affiliation:	Senior Instructor at Western Governors University, College of Business
Professional License or Qualification, if any:	DBA, CPA	Relationship to Program, if any:	None
Please evaluate the following Specific Elements			
a. Concept and overview	Is the overall concept of the degree program relevant and appropriate to current employer demands as well as to accepted academic standards? Will the program lead to job placement?		
	Comment The degree program as designed is relevant and appropriate for satisfying employer requirements. The academic standards and rigor provide the foundation and the building blocks for crystallization and application of accounting concepts. The curriculum is very well balanced, providing the theoretical foundation while including general education components for the development of skills relevant to the work environment. This degree should be effective in promoting job placement.		
b. Degree Learning Outcomes	Do the degree learning outcomes demonstrate appropriate baccalaureate degree rigor?		
	Comment The learning outcomes articulated supports appropriate baccalaureate degree rigor. This is reflected in the focus on application of key concepts and critical thinking, data interpretation and analysis, decision making and interpersonal skills. It is evident that the learning outcomes are intended to ensure students are well prepared for job placement and their eventual success in the accounting profession.		

c. Curriculum Alignment	<p>Does the curriculum align with the program's Statement of Needs Document?</p> <p>Comment</p> <p>The Statement of Need addresses the demand for qualified accountants in the local area. These needs cut across all disciplines in the accounting profession. Engaging area employers in assessing needs proves to be an effective approach in the development of the program. The program curriculum is comprehensively designed to address differing accounting career paths.</p>
d. Academic Relevance and Rigor	<p>Do the core and elective courses align with employer needs and demands? Are the upper level courses, in particular, relevant to industry? Do the upper level courses demonstrate standard academic rigor for baccalaureate degrees?</p> <p>Comment</p> <p>The core and elective courses align suitably with employer needs and demands. The core courses focus on the fundamental concepts and further build on that foundation so the students can be properly prepared to apply the theoretical concepts in the work environment. The introduction of accounting software such as QuickBooks is pivotal for student learning and comprehension of differences in manual versus accounting software systems. This will be relevant as students enter the work environment.</p> <p>The upper level courses demonstrates standard academic rigor and are definitely designed to prepare students for differing career paths in the accounting profession. The electives will enhance the student's world view. This being necessary for effective leadership development.</p>
e. General Education Requirements	<p>Are the general education requirements suitable for a baccalaureate level program? Do the general education courses meet breadth and depth requirements?</p> <p>Comment</p> <p>The general education requirements appear suitable for a baccalaureate level program. The options are broad based and provide the student with learnings outside of their major area of study. This approach is effective for the students to develop critical thinking skills and cultural awareness.</p>

f. Preparation for Graduate Program Acceptance	Do the degree concept, learning outcomes and curriculum prepare graduates to enter and undertake suitable graduate degree programs?
	<p>Comment</p> <p>The degree concept, learning outcomes and the curriculum appears effective for the preparation of students to move into and be successful in a graduate degree program. The curriculum is certainly not lacking in rigor and will provide a solid foundation for students desirous of advancing their education.</p>
g. Faculty	Do program faculty qualifications appear adequate to teach and continuously improve the curriculum?
	<p>Comment</p> <p>The diverse academic preparation, professional certifications and experience of the faculty is a positive for this program. The faculty seems very committed to academia and continuing education these are factors that will contribute to the success of this program.</p>
h. Resources	Does the college demonstrate adequate resources to sustain and advance the program, including those necessary to support student and library services as well as facilities?
	<p>Comment</p> <p>Extensive resources are available and provided for student success. These are quite impressive with the emphasis on personalization.</p>
i. Membership and Advisory Committee	Has the program received approval from an Advisory Committee? Has the program responded appropriately to it Advisory Committee's recommendations?
	<p>Comment</p> <p>Yes, at the October 17, 2023, meeting of Green River College's Accounting/Business Technologies and Administrative Careers (BTAC) Career and Technical Advisory Committee, the committee discussed and approved the curriculum for the proposed Bachelor of Applied Science in Accounting program, including creation of proposed new upper-division core courses.</p>

j. Overall assessment and recommendations	<p>Please summarize your overall assessment of the program.</p> <p>Comment</p> <p>It is obvious that there was an effective needs assessment conducted that drove development of this baccalaureate accounting program. The program was very well conceptualized and developed and it appears that it will make an excellent contribution in addressing the demand for adequately trained accountants in the community served by Green River College and the wider environs.</p>
<p>Reviewer Bio or Resume</p> <p>Dr. Hilbert (Bert) Giscombe is a Senior Instructor at Western Governors University where he teaches Principles of Accounting, Financial Accounting and Financial Statement Analysis in the undergraduate programs. Before joining WGU Dr. Giscombe taught accounting, finance, international business, sustainability and strategic planning courses on the graduate and undergraduate levels at other higher education institutions.</p> <p>Dr. Giscombe earned a DBA in International Business from Argosy University; MBA in Finance from University of New Haven, West Haven Connecticut; and a BBA in Accounting from Pace University, New York, NY. He is a New York State CPA.</p> <p>His work experience in auditing, controllership, financial planning and analysis spans over 35 years in public accounting and multinational corporations. His prior employment included long-term assignments outside of the United States and extensive international travel.</p>	