



**NORTH SEATTLE  
COLLEGE**

*One of the Seattle Colleges*



# **Accounting with International Accounting**

**Bachelor of Applied Science**

**Program Proposal**  
North Seattle College  
**Revised January, 2020**

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## Form A: Cover Sheet, Program Proposal

### Program Information

**Program Name:** Accounting, with International Accounting

**Institution Name:** North Seattle College

**Degree:** BAS Accounting                      **CIP Code:** 52-0302

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

**Degree:** Accounting AAS-T                      **CIP Code:** 52-0302                      **Year Began:** 2014

**Degree:** Business AAS-T                      **CIP Code:** 52-0201                      **Year Began:** 2012

**Proposed Start Implementation Date:** Fall 2020

**Projected Enrollment (FTES) in Year One:** 18    **at Full Enrollment by Year:** 3 (44 FTES)

**Funding Source:** State-Funded, Internally Self-Support

### Mode of Delivery

**Single Campus Delivery:** North Seattle College main campus, Seattle, Washington

**Distance Learning:** Primarily online instruction, general education classes may be either classroom-based, hybrid, or online.

### Contact Information

**Name:** John Lederer, Ed.D.

**Title:** Executive Dean, Career/Workforce Education

**Address:** 9600 College Way N., Seattle, WA 98103-3599

**Telephone:** (206) 934-4606

**Fax:** (206) 934-3606

**Email:** [john.lederer@seattlecolleges.edu](mailto:john.lederer@seattlecolleges.edu)



Pete Lortz, Chief Academic Officer, Vice-President of Instruction

Nov. 15, 2019

Date

## Introduction to the degree

North Seattle College proposes to develop a bachelor of applied science (BAS) degree in Accounting, with International Accounting (AIA) to serve the support businesses, public agencies, and non-profit organizations in all sectors of the economy in the central Puget Sound area. This would be the second applied baccalaureate program in accounting in the Washington State (alongside Bellevue College), and would address the area's long-standing unmet demand for accounting professionals. The courses will be taught primarily through an online instructional modality, with general education classes offered with online, hybrid and classroom-based options.

As described in detail in the *Statement of Need* for this program, the employment demand forecasts for accountants and auditors in King County exceeds national levels and reflects the growth in business activity in the region across all industries. The *Statement of Need* document also shows baccalaureate-level demand well above current degree production levels in the county.

According to EMSI, Inc. the number of accountants and auditors (SOC 13-2011) positions in King County has grown by 20% in the last 10 years, and is forecast to grow by an additional 11% in the next ten years (2019-2029) and 12% statewide. Each year, an average of 2,123 accountant and auditor jobs will be filled in King County and 4,247 statewide. Current Washington estimates are that 31% of incumbent accountants and auditors are 55 and older, so retirement will create a large portion of the job openings. In fact, over the next 10 years, the total number of accountant and auditor job openings (21,183) in King County will exceed the current total of 21,021 accountant and auditor jobs in the county. Median hourly earnings for accountants and auditors in King County is \$34.63 (\$72,000/year).

Accountancy is primarily a baccalaureate-level profession. EMSI data shows that 56% of accountants and auditors have a baccalaureate degree, and an additional 24% have a post-baccalaureate advanced degree. Attaining a bachelor's degree is essential for entry to the profession. Furthermore, to sit for the Certified Public Accountant (CPA) licensure exam in Washington State, first-time applicants must have completed 36 quarter credits of business, and 36 credits of accounting coursework, 22.5 of which must be at the 300-level or above. Clearly, most of the employer demand and the licensure requirements indicate the need for baccalaureate programs in accounting.<sup>1</sup>

North Seattle College proposes an applied baccalaureate degree in Accounting, with International Accounting that brings together theory and practice and prepares graduates to

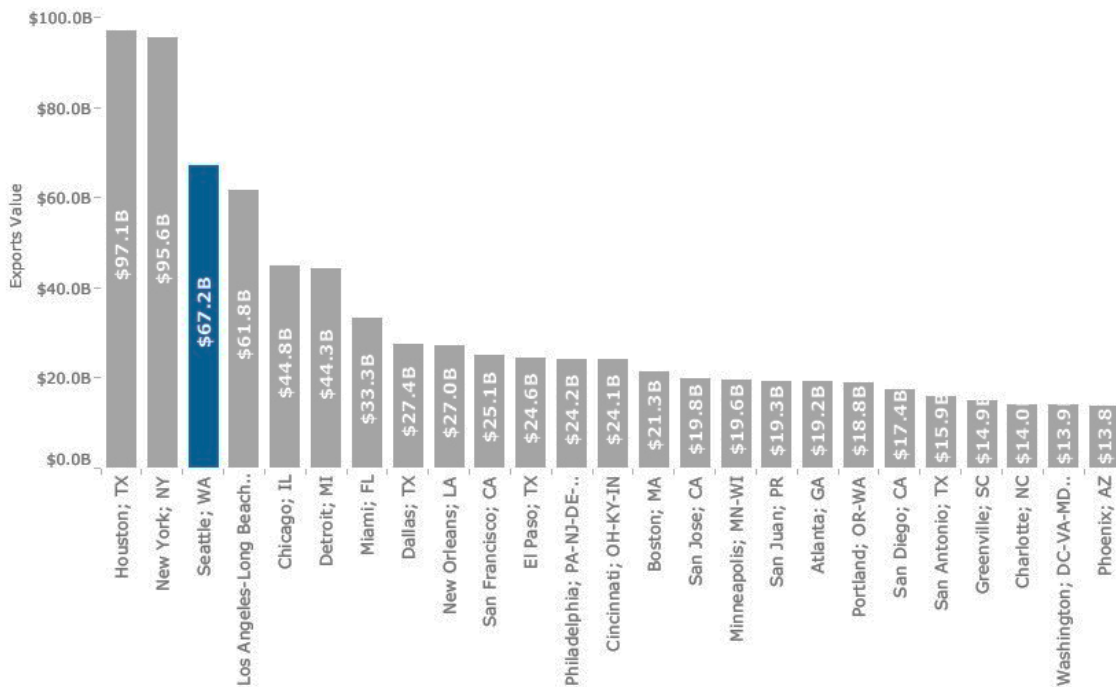
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<sup>1</sup> See <https://nasba.org/exams/cpaexam/washington/>

work effectively positions that require applied accounting skills in a trade-based local economy. The Seattle economy is trade-oriented. According to the U.S. Department of Commerce International Trade Administration, Seattle is the third largest export market in the United States, behind New York and Houston, with over \$67 billion in exports. Almost 80% of that total is transportation equipment (primarily aircraft and aircraft parts). For this reason, it is important that the program cover *International Financial Reporting Standards (IFRS)* established by the IFRS Foundation’s International Accounting Standards Board (IASB). Having this knowledge-base will enhance employment opportunities for program graduates in the Seattle area.

### Seattle is the Third Largest Export Market in the U.S.

Seattle is a city driven by trade. With the largest port in the Pacific Northwest, we have become one of China’s most valuable trading partners in the U.S.



Source: Office of Trade and Industry Information (OTII), Manufacturing and Services, International Trade Administration, U.S. Department of Commerce

The program will be multi-disciplinary bringing together elements from business and accounting. It will be designed to build upon the business and accounting AAS-T programs at NSC, and will provide the accounting content needed for success in the occupation and in preparation for Certified Public Accountant (CPA) licensure. AIA BAS program graduates seeking CPA licensure will need to take additional (primarily) business-related coursework (45 credits, which NSC will offer) in order to sit for the CPA exam. AIA BAS students will graduate with most of the accounting courses they need for licensure, and may attain the CPA license after taking the additional coursework, passing the exam, and completing the experience requirement.

The program will primarily serve students living and working in King County, but may draw from or place students in jobs beyond King County and throughout the Central Puget Sound. Other Associate degree programs that will provide a transfer pathway into the Accounting BAS program include nearby accounting and bookkeeping programs at Bellevue, Edmonds, Everett, Green River, Highline, and Shoreline Community Colleges. With additional work experience, graduates of the BAS program will be strongly positioned to enroll several area Masters of Accounting programs at Seattle University, UW Seattle, Tacoma and Bothell, WGU, and City University.

The BAS in Accounting with International Accounting would begin admitting students in March 2020 for the fall start. The following proposal demonstrates how the program supports the college's mission and goals; addresses the goals of the state's master plan for education; meets student and employer demand; addresses a skills gap; and offers general information on the new curriculum.

## **1. Curriculum demonstrates baccalaureate level rigor**

The curriculum for the AIA BAS degree has been developed with the input of many experts, both within Washington state professional/technical colleges, professionals in practice, and national experts. Program learning outcomes were developed with the input of North's business, accounting and real estate faculty, and local accounting professionals serving on the Program Advisory Board.

We spoke with regional colleges and universities offering four-year degrees in Accounting and studied several Bachelor degree programs in accounting from across the nation to develop our course list. Local employers participated in the development of the courses and advised the college of how best to build a pathway to qualifying to sit for the CPA exam in Washington State.

The Program Advisory Board was formed to review the course outlines to ensure that the program content covered all of the required materials for successful entry into management positions. The Program Advisory Board held its first meeting on October 10, 2019 to review the target occupations and program outcomes, and gave its suggestions and authorization to move forward with this proposal. A list of current members is found in Appendix 1, and it is NSC's intention is to add to the list upon program approval.

North Seattle College has created an articulated sequence using our own Real Estate, Business and Accounting AAS-T degrees and our BAS program plan to ensure that the learning outcomes will be met and evaluated throughout.

## **AIA BAS Program Outcomes:**

Faculty and industry experts identified the following Program Learning Outcomes as essential for graduates upon completion:

1. Students will be able to apply accounting concepts, principles, standards, and processes in GAAP, IFRS, and other statutory reporting systems.
2. Students will be able to assess business risks related to internal controls, financial reporting, and/or audits.
3. Students will be able to assess the accounting implications of an economic event, from basic transactions to mergers and acquisitions, by applying the principles, standards, and practices of financial accounting.
4. Students will be able to evaluate the tax implications of transactions and global operations by researching and applying authoritative tax codes and treaties.
5. Students will be able to explain the impact of interest rates, inflation, and currency exchange rates on financial markets, institutions, and decision making.
6. Students will be able find, organize, assess and analyze data to develop a digital mindset and to support organizational decision making.
7. Students will be able to demonstrate strong organizational skills and a capacity for responsive and timely work.
8. Students will be able to assess the intersection of business, accounting, and professional practices with legal, ethical, social, political, and environmental frameworks.
9. Students will be able to understand the impact of sustainability, geography, and consequences of change in global ecosystems on accounting practices and stakeholders.
10. Students will be able to understand the impact of differences in national government laws, policies, rules, and regulations, and of geopolitical events on accounting practices and stakeholders.
11. Students will be able to apply cultural knowledge and understanding to create positive and productive relationships with colleagues, customers, and stakeholders.
12. Students will be able to collaborate and operate efficiently in a team setting to support organizational goals.
13. Students will be able to communicate effectively and professionally in a business environment.

North Seattle currently has an extensive program review process that it will incorporate into its AIA BAS program evaluation. It is a three-year process that examines all aspects of the program. The evaluation includes the following components:

- Total state and contract funded enrollments for the program
- Student FTE

- Faculty FTE
- Student/faculty ratio
- Student demographics including ethnicity, gender, age
- Course-level student success (Course Completion Rates)
- Program-level student success rates including retention, progression and completion rates across courses
- Employment outcomes/earnings and further education

Student learning will also be assessed for learning and skill competencies relating to the course outcomes, the program outcomes, and the college's Essential Learning Outcomes. The courses that make up the BAS degree program map directly to the program outcomes and, as a group, cover all of them. A student completing all of the required courses satisfactorily will be assessed for attainment of all course outcomes and the corresponding program outcomes. Each instructor will use an assessment method appropriate for the course outcome including exams, verbal questioning and class participation, practical demonstration of skills, expository writing, *etc.* The college will continuously work with the AIA BAS Program Advisory Board to ensure that they are engaged and supportive of the program and represent a variety of business and accounting stakeholders. The Advisory Committee, in turn, will also assess the program based in part on the criteria stated above, but also on their own workforce needs and the needs of the accounting profession.

In addition, the program staff will work directly with area companies to ensure that there are internship and employment opportunities for students in the AIA program, and for graduates. Program staff (Program Director, Program Advisor, and Internship Coordinator) will track wages upon hiring and advancement opportunities of our graduates as well as on-the-job retention at six months and one year. A survey will be developed to gauge employer satisfaction with our graduates to see where we can improve our curriculum; a similar survey will be sent to our employed graduates to determine their satisfaction with the program.

AIA program staff and the NSC Instruction Division will assess the impact of the AIA program on our current certificate and associate degree coursework in terms of quality, resources, and campus climate and culture. Regularly scheduled division meetings will give BAS faculty an opportunity to identify any recurring student issues or faculty support needs that are going unmet, so that remedial strategies can be developed and implemented.

Finally, program staff and the NSC Executive Dean for Career/Workforce Education will assess the cost effectiveness of the program on an annual basis.

### **Admissions Criteria and Prerequisites:**

The AIA BAS degree is an extension of the Accounting Associate of Applied Science Transfer (AAS-T) degree, and the General Business AAS-T degree. It will also be possible to access the



program with a Real Estate AAS-T degree.

**Accounting, with International Accounting BAS Program Entry Prerequisites:** Students entering the AIA BAS program will, in general, need to have completed an associate degree (in which they will have satisfied their communication and quantitative reasoning requirements, and taken some general education classes) and have taken the following pre-requisite classes for entry (or their equivalent):

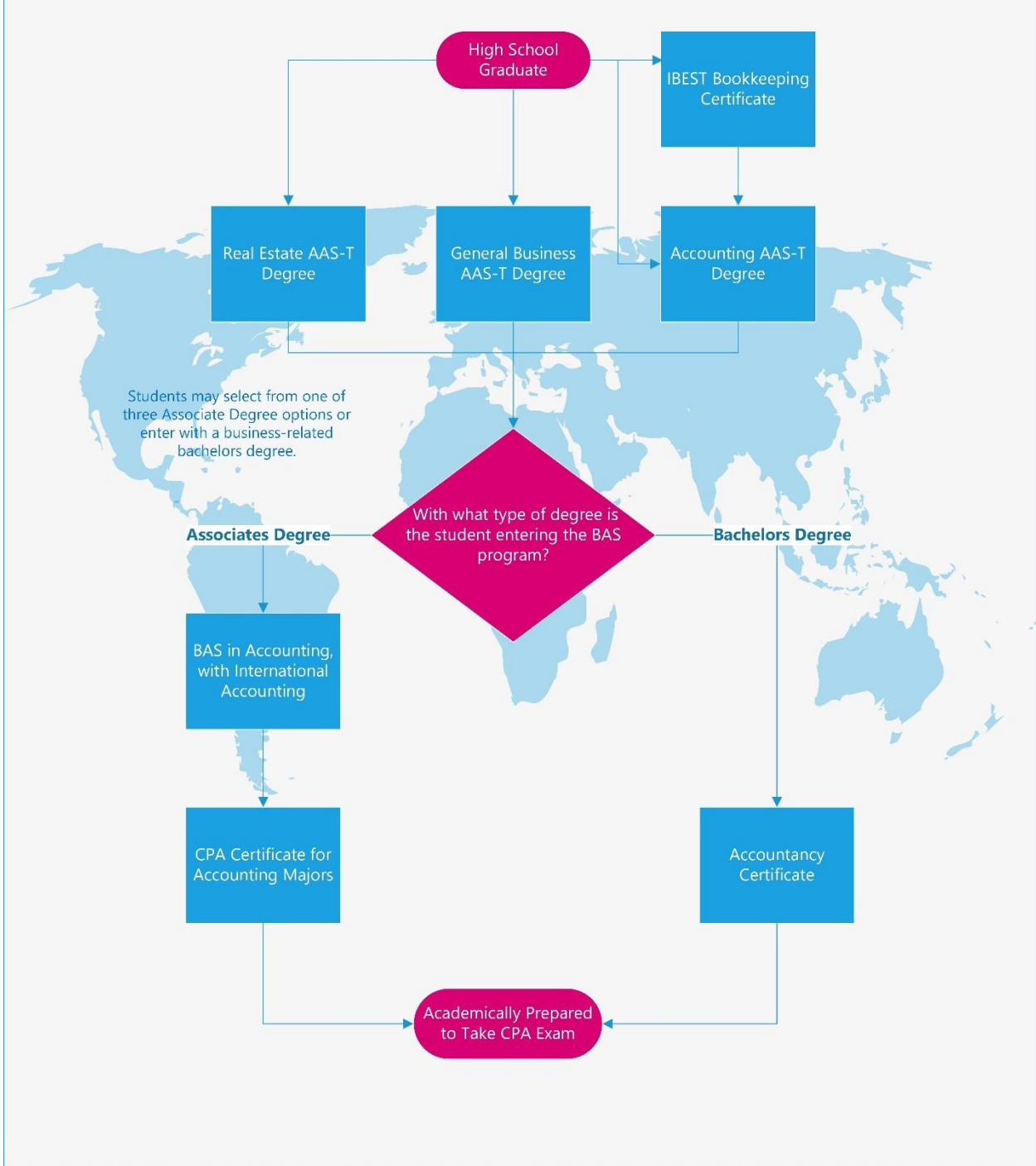
- ENGL&101 English Composition
- ACCT&201 Financial Accounting I
- ACCT&202 Financial Accounting II
- ACCT&203 Managerial Accounting
- BUS&201 Business Law
- BUS210 Business and Economic Statistics.

Note that these are the same pre-requisite classes required for entry into North Seattle College's International Business BAS and Residential and Commercial Property Management BAS degree programs. Students taking these classes and completing an associate degree will be able to choose between the three BAS programs.

The chart below shows the pathways to and through the AIA BAS program. Primarily two types of students will be taking AIA courses—associate degree completing students looking to enter the AIA BAS program, and students already holding a bachelor's degree (typically in business) seeking the accounting coursework needed to sit for the CPA exam. The more typical associate degree pathway will accommodate students with a general business or accounting applied associate degree. These students will take the entire AIA BAS upper division program and general education courses to complete the AIA BAS program. They will then have the option of going directly to work and/or continuing on in a Certificate for Accounting Majors program, comprised of business classes drawn from the NSC International Business BAS program and higher-level accounting classes, that will enable them to sit for the CPA exam.

The smaller second group will be students who already have a business-related bachelor's degree that need additional coursework in accounting to sit for the CPA licensure exam. They will take a Certificate of Accountancy certificate program comprised of many of the AIA BAS accounting classes. This will give them the upper division accounting coursework they need to sit for the CPA exam.

## North Seattle College BAS in Accounting, with International Accounting Program Pathway



## Course Titles and Program Planning Sheet

Prerequisites: Many classes have prerequisites in addition to the pre-requisite courses required for program entry. Coursework earned at other institutions must be unofficially evaluated or approved by a program advisor before registering. Courses in this degree with additional pre-requisites are marked with an asterisk (\*). Advanced placement testing, work experience, and transfer of credits may result in course waivers, credit transfer, and advanced placement.

Suggested Course Sequence: This program of study is outlined by quarter, and courses should be taken in the indicated sequence. The number of quarters listed here is minimal. Not all courses are offered every quarter. Individual student experiences, educational and training background, and personal schedules and demands all may affect the time it takes to finish this program. Also, in general, summer quarter is not considered one of the full-time quarters in the program.

Course Number	Course Name	Credits
<b>Junior Fall</b>		
AIA 301	Intermediate Accounting I	5
AIA 310	International Accounting Ethics	5
	General Education Class	5
<b>Junior Winter</b>		
AIA 302	Intermediate Accounting II	5
IBN 320	International Finance	5
ENGL& 235	Technical Writing (or other Communications elective)	5
<b>Junior Spring</b>		
AIA 303	Cost Accounting	5
INFO 300	Introduction to Information Resources for Research	3
CWE 495	Baccalaureate Internship	3
CMST& 220,	Public Speaking (or other recommended communications or humanities class)	5
<b>Senior Fall</b>		
AIA 401	International Accounting	5
IBN 420	Global Business Strategy	5
	Natural World Elective	5
<b>Senior Winter</b>		
AIA 402	International Taxation	5
AIA 410	Accounting Information Systems	5
ECON& 201 or ECON& 202	Micro or Macro Economics (or other general education class if both are already taken)	5
<b>Senior Spring</b>		
AIA 403	Auditing	5
AIA 420	Data Analytics	4
	General Education Class	5

## Lower and Upper Division Courses in the BAS Pathway

Division	General Business AAS-T	Accounting AAS-T	Real Estate AAS-T
Lower-Division Classes	<b>General Education (30):</b> ENGL&101 Composition* MATH116 Math Applications ECON&201 Microeconomics ECON&202 Macroeconomics Natural Science (lab course) (5 cr.) Humanities and Arts course (5 cr.) <b>Business Degree Courses (60):</b> ACCT&201 Financial Acct. I* ACCT&202 Financial Acct. II* ACCT&203 Managerial Acct.* BUS&101 Intro. to Business BUS112 Multicultural in the Workplace BUS114 Intro to Marketing BUS&201 Business Law* BUS&210 Business & Econ Stats* BUS215 Intro to Int'l Bus. BUS236 Interpersonal Comm. Business/Account. Electives (10 cr.)	<b>General Education (30):</b> ENGL&101 Composition* MATH116 Math Applications ECON&201 Microeconomics ECON&202 Macroeconomics Natural Science (lab course) (5 cr.) Humanities and Arts course (5 cr.) <b>Accounting Degree Courses (60):</b> ACCT&201 Financial Acct. I* ACCT&202 Financial Acct. II* ACCT&203 Managerial Acct.* ACCT 131 QuickBooks ACCT 255 Personal Income Tax ACCT 257 Business Tax Acct. BUS124 Excel for Business BUS&201 Business Law* BUS&210 Business & Econ. Stats* BUS236 Interpersonal Comm. Business/Account. Electives (10 cr.)	<b>General Education (30):</b> ENGL&101 Composition* MATH116 Math Applications <b>OR MATH&amp;141 Precalculus I</b> ECON&201 Microeconomics ECON&202 Macroeconomics Natural Science (lab course) (5 cr.) US Culture or Global Studies (5 cr., recommend HUM105 or CMST205) <b>Real Estate Courses (61):</b> ACCT&201 Financial Acct. I* ACCT&202 Financial Acct. II* ACCT&203 Managerial Acct.* BUS&201 Business Law BUS&210 Business & Econ. Stats.* RES100 Real Estate Fundamentals RES106 Real Estate Fraud RES125 Applications of RE Math RES130 Green Real Estate <b>OR RES217</b> RE Development/Sustain. RES140 RE Sales Practices RES164 RE Finance-Residential <b>OR RES260</b> RE Finance-Commercial RES170 Real Estate Law* RES175 RE Title, Taxes, Escrow RES177 Real Estate Taxes RES202 Multi-Family AIA <b>OR RES 203</b> AIA-Commercial RES220 Real Estate Economics RES235 Sales and Marketing RES290 Commercial Sales & Lease
BAS Upper-Division Classes and General Education (90 Credits)	<b>General Education (30):</b> CMST&220, CMST 205, or HUM 105: Public Speaking, Intercultural communications, or Multicultural communications ENGL&235 Technical Writing Natural World Elective 3 General Education Classes–15 cr.	<b>Accounting Degree Courses (60):</b> INFO 300 Intro to Information Resources for Research AIA 301 Intermediate Accounting I AIA 302 Intermediate Accounting II AIA 303 Cost Accounting AIA 310 International Accounting Ethics AIA 401 International Accounting AIA 402 International Taxation AIA 403 Auditing AIA 410 Accounting Information Systems AIA 420 Data Analytics IBN 320 International finance IBN 420 Global Business Strategy CWE 495 Baccalaureate Internship	
<b>Total Credits</b>	<b>180</b>	<b>180</b>	<b>181</b>

## Course Overviews

### Accounting, with International Accounting BAS

<b>INFO 300</b>	<b>Introduction to Information Resources</b>  Explores strategies, topics, and concepts to develop research practices for Bachelor's level study. Focuses on in-depth investigation of the organization, retrieval, and evaluation of professional and discipline-specific digital and print information sources.	3
<b>AIA 301</b>	<b>Intermediate Accounting I</b>  Study of financial accounting theory and financial accounting reporting, Includes in-depth study of generally accepted accounting principles and concepts.	5
<b>AIA 302</b>	<b>Intermediate Accounting II</b>  A further study of GAAP measurement, reporting and disclosure issues concerning business transactions that are more complicated than those studied in Intermediate Accounting I. This course covers a broad range of topics that include coverage of major financial measurement and disclosure topics on all three sections of the balance sheet—assets, liabilities, and equity together with their consequences for net income and cash flows.	5
<b>AIA 303</b>	<b>Cost Accounting</b>  A study of the identification, measurement, analysis, and reporting of financial cost information and non-financial cost information associated with the acquisition and use of resources in an organization. The primary goal of the cost accountant is to provide management with timely and reliable resource information needed to make the best strategic planning and operational decisions.	5
<b>AIA 310</b>	<b>International Accounting Ethics</b>  Study ethical reasoning, reasoning, the elements of behavioral ethics and, the principles of ethical conduct that exemplify the values of the accounting profession and managers of organizations in a global business setting. In particular, the course seeks to incorporate these foundations into a framework for accountants and auditors apply when considering their ethical obligations and how to make good ethical decisions.	5

<b>AIA 401</b>	<p><b>International Accounting</b></p> <p>Insights into the conceptual, managerial, professional, and institutional issues of international accounting. Focus on current topics in international accounting and on the cultural, managerial, and governmental forces that shape both internal and external accounting in specific countries. Emphasis on International Financial Reporting Standards (IFRS), Mergers and Acquisitions, and Statutory Filing.</p>	5
<b>AIA 402</b>	<p><b>International Taxation</b></p> <p>International dimensions of business taxation introduced. Includes corporate distributions, liquidations, and reorganizations, as well as foreign tax credit, international tax ownership structures, permanent establishments, income sourcing rules, and international tax treaties.</p>	5
<b>AIA 403</b>	<p><b>Auditing</b></p> <p>Introduction to auditing, covering generally accepted auditing standards (GAAS), the auditor's opinion, professional ethics, audit evidence, internal control, and audit procedures.</p>	5
<b>AIA 410</b>	<p><b>Accounting Information Systems</b></p> <p>Study the governance of the accounting information systems as part of the enterprise resource planning systems in a business. Learn to design business processes and represent them with standard documentation tools, design and implement well-structured databases to enable business processes, query data bases to provide insights about the performance of business operations, evaluate internal control systems and apply business rules to implement controls and mitigate information systems risks.</p>	5
<b>AIA 420</b>	<p><b>Data Analytics</b></p> <p>Using business software and statistical methods, business analytics focuses on developing awareness and understanding of business results and performance. Businesses need to make meaning of the incredible volume of data that they now manage. In this course, learn how to convert data into useful information for decision-making using Microsoft Excel. Also, explore the interaction of business data with business culture including the unintended consequences of misinformed decisions.</p>	4

<b>IBN 320</b>	<p><b>International Finance</b></p> <p>This course focuses on the international financial environment. Students study the risks of doing business in a global environment and tools available to minimize those risks. Foreign exchange and political risks, working capital management, long-term investments, financing, and accounting controls are examined. Familiarity with spreadsheets is required.</p>	5
<b>IBN 420</b>	<p><b>Global Business Strategy</b></p> <p>This course examines the fundamentals of business strategy development within a global context. Students learn to apply the impact of external environmental influences, within the constraints of an enterprise's internal strengths and weaknesses, to develop a global strategy that responds to, and competes in, a competitive business environment. Students will learn from lectures, discussions, international case studies, videos, and a group project based on a hypothetical international business strategy plan.</p>	5
<b>CWE 495</b>	<p><b>Baccalaureate Internship</b></p> <p>This course is designed to provide students the opportunity to do a formal internship as part of a Bachelor of Applied Science (BAS) degree. Students will work with an employer of their choice in a role that provides for the utilization of the skills and knowledge learned in their BAS program. Students work with designated internship coordinator/staff to determine appropriate sites, but ultimately are responsible for getting the internship placement themselves.</p>	3

### **BAS General Education Requirements (including Lower Division Classes)**

Communication Skills	10
Quantitative Reasoning	5
Humanities	10
Natural Sciences	10 (at least one lab class)
Social Sciences	10
Additional Gen. Ed.	15

### **Recommended BAS General Education Courses for This Program:**

*Communication Skills (10 credits):* ENGL&101 English Composition I and ENGL&102 English Composition II or ENGL&235 Technical Writing

*Social Sciences (10 credits):* Micro Economics ECON&201 and Macro Economics ECON&202.

*Natural Sciences: 10 credits—*one class must be a lab class.

*Humanities (10 credits):* CMST&220 Public Speaking, CMST 205 Multicultural Communications, or HUM 105 Intercultural Communications.

This curriculum is demanding, especially for those who are holding down full-time jobs. Every effort will be made to ensure that the students have sufficient help available through tutoring and the early alert system that we are using for our associate degree students. In addition, the college will ensure that once a student is admitted the advising is comprehensive and all the student success resources are made available to the students. See Section 4 for more details on student support services.

### **Applied Learning Opportunities**

This degree includes significant work-based learning opportunities. The internship is designed to ensure real world, practical applications of the concepts and tools learned.

### **Credit for Prior Learning**

North Seattle Community College will encourage BAS students to apply for Prior Learning Assessment credits if their previous coursework, training, work experience, or military service warrants. Ideally, prior learning assessment would be done at the onset of their associate degree but if this hasn't been done it should be explored with their BAS advisor and then the faculty coordinator upon admittance to the program. The college recognizes the importance and relevance of prior learning assessment and has made strides in making this easily accessible for students.

- North follows the recommendations made by the American Council on Education when evaluating military training and education records. The college's Veteran's Center will help active and veteran military personnel contact appropriate faculty to work with.
- Students may test out of specified courses by taking the final examination. This Credit-by-Exam method is widely used.
- Students may receive credit through the Prior Experiential Learning Portfolio (PELP) program. This method is appropriate for persons who have acquired knowledge and skills in ways that are not covered by "traditional" tests and transcripts. The college has made a special effort to assure that this process is publicized to students. While the review process for PELP is extensive, students will find faculty very helpful in completing the portfolio.

### **Essential Learning Outcomes**

In addition to the Program Outcomes above, AIA BAS students will achieve the same four Essential Learning Outcomes (ELO's) that North Seattle fosters in all its students:



**Problem Solving** using critical and creative thinking, quantitative and qualitative reasoning, information literacy, and disciplinary and cross-disciplinary knowledge.

**Communication** in oral, written, and artistic modes of expression, individually and in collaboration with others.

**Inquiry** based on information accessed through ethical research.

**Responsibility** for developing intercultural knowledge and competence, practicing ethical reasoning and conduct, analyzing issues related to sustainability, and demonstrating respect for self and others.

These outcomes are achieved through the use of current and emerging pedagogies and technologies, including integrative and applied learning. The ELO's are embedded in the upper-division courses that are part of the AIA BAS degree.

## 2. Qualified faculty

The program planners analyzed the faculty and staff needs of the program as well as their educational and professional qualifications. The number of instructors needed is based on the number of students to be enrolled and the number of courses offered per quarter during the school year. The college projects that there will be six 300-level courses offered the first year and one 400-level course (internship). During the second year of the program, students will take six 400-level courses.

We anticipate hiring one full-time faculty member the first year. This full-time faculty member will have an advanced degree in Accounting, Business Administration or a related field **or** a bachelor degree (same fields) **and** previous or currently active CPA licensure (or similar post-baccalaureate professional credential). Experience teaching in higher education and advising students will be required. While faculty with Ph.D.'s in accounting or business will be preferred, a candidate with a master's degree in business or accounting or a law degree and extensive experience in accounting and higher education teaching experience may be equally qualified given the nature of North's applied curriculum. Every effort will be made to find the most qualified candidate who has the credentials, classroom experience, and work experience to be effective. The allocation of teaching assignments between full-time and part-time faculty will depend on the knowledge and expertise of each instructor. We anticipate hiring additional faculty to staff the courses outlined above. The same high standards for the hiring of full-time faculty will apply to any part-time faculty we hire to teach upper division classes in the program.

Some of the key faculty who have been involved in the development of the AIA BAS program to date, and will remain involved going forward, include the following:

- **Ron Woods** has helped lead the AIA BAS program development efforts and serves as North Seattle College's accounting program faculty program coordinator. Ron has taught at NSC for 16 years as a tenured faculty and holds an MS degree in Financial Accounting from Georgetown University. Over the years Ron has taught the principles of accounting series, intermediate accounting, and taxation of corporations and partnerships. His experiences before coming to NSC includes teaching a range of finance course for Seattle Pacific University, UW and CityU. He has taught and lectured in several foreign countries. Before turning to teaching full-time, Ron worked as an auditor with KPMG and had a successful career as a municipal bond underwriter with a major Wall Street firm.
- **William Holt** is faculty coordinator for NSC's business program. Mr. Holt has a Master's degree in Applied Behavioral Science and has taught project development, retail management, and other business courses at NSC. He came to NSC in 1997 and has been a full-time instructor since 2009.
- **Ketaki Chhabra Desai, CPA** was brought on by NSC this summer to serve on the AIA BAS program advisory board and assist the college with curriculum development, based on her extensive international accounting experience. Ms. Chhabra holds a Masters Degree in Accounting from the University of Notre Dame, and has worked as a Risk Assurance Manager at PricewaterhouseCoopers. Ms. Chhabra is currently an International Retail Accounting Manager at Amazon.

The program may also utilize the experience of North's and the District's existing faculty who have earned advanced degrees and have college teaching experience at the four-year level. Selected faculty will be a part of the advisory committees, curriculum development committees, and faculty recruitment committees as well as participate in team-teaching activities and guest lectures.

The General Education requirements will be taught by North's current faculty who hold master's degrees and, in many cases, doctorates.

Funds will be made available for faculty to further increase their pedagogical skills in order to deliver curriculum that compels and reinforces student engagement. The Seattle District is in an advantageous position with North Seattle, Seattle Central, and South Seattle also offering BAS degrees in other fields: moreover, there exists a critical mass of faculty within the district who can meet on a periodic basis to share successes and challenges.

All faculty teaching the professional-technical courses will meet the professional-technical instruction certification requirements proscribed under the Washington Administrative Code. This includes the requirement that each instructor develop and keep current a professional development plan.

North Seattle and the Seattle District are deeply committed to hiring diverse faculty. The college participates in national recruiting fairs specifically for faculty of color and advertises with higher education journals that focus on diversity hiring. Selected administrators and faculty from North have been trained at Oregon State University in OSU's recruitment and retention of diverse faculty program, called Search Advocacy. North plans to apply the principles learned at the training to its hiring practices.

### **3. Selective admissions process, consistent with an open-door institution**

Students will go through an application process, with clearly-defined minimum qualifications and prerequisites. Students will be expected to have completed an AAS, ATA, AAS-T, AAAS, or AB degree with a minimum 2.0 cumulative GPA. This is the same GPA that is required for NSC's International Business, and Early Childhood Education, and Property Management BAS programs, but lower than the 2.5 GPA required by NSC's Application Development BAS program. The reason we chose the lower GPA for entry is twofold: (1) to maintain consistency in the requirements for entry with the International Business and Property Management programs so that business and accounting students will be able to choose between all three programs, and (2) to provide a baccalaureate opportunity to students whose academic success has turned around while at college and are interested in these career tracks. Furthermore, we found no compelling academic justification for requiring a higher GPA for program entry.

Students with post-secondary and practical bookkeeping and accounting experience will be given priority for admission in the application review process. The applications will be reviewed and scored by a team of faculty, staff and advisors who know the program. A draft application has been completed and criteria have been set by a subcommittee of the BAS Implementation Team (see Appendix 2). Cohorts are expected to initially have 20 or more students with a fall 2020 start, then increase to up to 25-30 in subsequent cohorts. A summer transition quarter is planned for business and accounting or real estate students who have not taken all of the prerequisite business and accounting classes for program entry. The summer quarter will be the student's opportunity to fill in any course gaps. The students will attend an orientation, and have a Student Handbook that outlines procedures, expectations, and requirements for continuation in good standing in the program.

In the event that there are more applicants who meet all of the qualifications than there are slots available and it is not feasible to set up additional classes, the college will admit students based on rank order of GPA and relevant work experience. A wait list will be formed for the remaining qualified candidates. Although the cohort-based program is designed for students to take at least 10 credits of AIA courses per quarter, every effort will be made to accommodate students who want to progress through the program on a reduced credit load basis.

This admissions process will be evaluated every year. Key factors relevant to the evaluating the process include student diversity, student retention, and academic achievement.

See Appendix 3 for the admission scoring matrix which includes the following scoring factors: completion of the application packet, completion of program prerequisite classes, completion of an AA degree (students who are close to completion will receive lower scores), the student's personal statement, and their cumulative GPA in lower division classes. Our philosophy and goal with our BAS programs is to maintain as close to open admissions as possible, and to focus on screening for student motivation to complete, a record of academic success, and adequate academic preparation for entry. We assess applicants using a wholistic approach. Historically, we have refused admission to any applicant who meets the minimum criteria for admission, and work with students who have low GPAs to bring them up so we can admit them.

Every effort will be made to ensure that the program will serve a diverse population. We market our BAS programs with and through our Seattle Colleges (and high school) student groups to try to reach a diverse pool of applicants. We make presentations about our BAS programs in relevant and appropriate lower-division classrooms. Our outreach strategies have worked as our BAS programs are among the largest and most diverse at NSC. While 22% of certificate or degree-seeking students are historically under-represented students of color at NSC (black/AA, American Indian/Alaskan Native, Hispanic, Pacific Islander), 33% of BAS degree recipients are historically under-represented students of color.

North Seattle College and the Seattle Colleges are in an excellent position to ensure diversity. The District enrolls about 40,000 students annually, and is second only to the University of Washington in student population in Washington State. It is a very diverse district, with North Seattle enrolling 40% students of color out of a total of 6,500 students in fall 2014. Forty-nine percent of the Seattle District's students are students of color. Moreover, this diversity will strengthen the Accounting program as it develops, and potentially the profession as well.

North Seattle is also in a unique position to recruit diverse and low-income students because of the Opportunity Center for Employment and Education located on North's campus. About 2,000 people come to the OCE&E monthly to seek services from DSHS, Employment Security, King County WorkSource, and the college's Workforce Education Offices. Because staff in the

building have been cross-trained, those seeking advanced education will be referred to the college's Workforce Education office and BAS programs.

#### 4. Appropriate student services plan

The North Seattle College Student Services division is in a very strong position to accommodate the changes that will occur with the new AIA degree. Program staff are currently working on policies and procedures to prepare for the students who are pursuing the new degree. This is happening in the midst of major changes to the Student Services area based on implementation of Guided Pathways strategies, including the new *Starfish* student success platform. The new AIA BAS students will be able to take advantage of this more-focused effort as well as build on the advising and retention strategies being used in our four existing BAS programs. Below is the planned headcount and subsequent FTES count for the program.

**Projected Enrollment Levels for AIA BAS Program**

	2020-21	2021-22	2022-23	2023-24
Matriculated Student Headcount	20	45	50	50
Forecast FTES*	17	40	44	44

\*FTES forecasts are based on our current 90% retention rate and student course-taking behavior.

The college plans to hire a program coordinator/advisor to work with the AIA students exclusively, working under the direction of the Director of BAS Programs and in collaboration with a BAS advisor (funded with other resources). The program coordinator, along with the advisor, will be able to give comprehensive advising regarding credential evaluations, scheduling, financial aid, academic support options, and other student services needs that may occur. The program coordinator will complement the Student Services (SS) resources. In addition, the program coordinator and SS staff will adapt the BAS Student Handbook that has been developed for other BAS students. North can draw on its six years' experience running BAS programs and the many years of BAS experience at South and Central to provide the very best in student support. The AIA BAS student handbook will include the following:

- Information about college including the goals and student learning outcomes of both the college and AIA BAS program specifically
- Procedures for getting started – admissions, advising, registration, financial aid, etc., as well as for finishing – graduation requirements.
- Program policies – leave of absence, satisfactory progress, etc.
- Course of study information – curriculum map, internships
- Student services – veteran's services, bookstore, disability support, etc.
- Academic help – Student Learning Center (tutoring), library, computer labs, etc.

The college expects that most AIA BAS students will be eligible for and will want access to financial aid. North Seattle has a full-time dedicated financial aid specialist who works with BAS students. The Student Financial Aid Office will dedicate time to work exclusively with the AIA BAS students. This staff member will specifically be assigned to help students navigate Veterans Administration requirements, process FAFSA paperwork in a timely manner, and assist students in completing scholarship applications offered both internally and externally. Based on our experience with BAS programs, this is an essential position. North's SFA Office will secure approval to offer third- and fourth-year funding from the U.S. Department of Education, so that students can be assured of their aid award prior to program enrollment.

This program is designed for completely online instruction and may include occasional (quarterly) in-person/virtual meet-ups that will be recorded for those students who are unable to attend. This will be the third totally online BAS program that North Seattle College offers (the others being International Business and Early Childhood Education, both of which also have a hybrid option). The program coordinator and internship coordinator will be available to meet with students and provide support and advising in person or via video conferencing. In this manner, students will be able to access the student support they need, engage in academic planning, and get their questions answered without having to come to campus.

Another important resource for AIA students is the Opportunity Center for Employment and Education on the North campus. As mentioned earlier, this "one-stop" center houses the college's Workforce Education offices, the Employment Security/WorkSource offices that can help with additional funding and job search assistance, DSHS offices that can help basic needs such as SNAP benefits (food stamps), cash assistance, medical benefits, as well as ten community-based organizations that can provide a variety of support to help students experiencing barriers to retention and completion.

The college will access existing internship coordination capacity (staffer focused on supporting business and accounting programs) to serve AIA BAS students. As has been mentioned in the curriculum section, the internship coordinator will be a key support person in working with faculty to set up the internships and matching student interests with employer needs.

Tutoring services are available at the Student Learning Center on campus. There, students will find tutoring services for business and accounting, English writing and language, and mathematics. Online tutoring is also available through a partnership with the Western eTutoring Consortium. The BAS program coordinator can arrange for special tutoring needs on behalf of students, as appropriate. BAS program funds and application fees will support efforts to provide BAS students with special tutoring resources.

While meaningful upfront advising and orientation are keys to student success, AIA faculty and student support staff will focus on retention as well. Faculty will let the advisor know of students who are experiencing difficulty during the program through the *Starfish* system. As mentioned earlier, Prior Learning Assessment (PLA) will be used extensively in the program. This is a proven tool for retention. The Council on Adult and Experiential Learning (CAEL) has found that a student who receives PLA credit from his/her four-year college is 2.5 times more likely to complete than a student who does not. (The research showed that students from two-year colleges were twice as likely to complete if they receive PLA credit.)

The AIS BAS degree will have a very positive impact on the student body at North and the District by providing a much greater opportunity for students to successfully transfer to a four-year program. In addition, these students will serve as role models for other students who are not in the program but may aspire to continue their education. North and the District will now be able to offer a significant career and educational ladder from AAS-T to BAS at a convenient location and low cost.

## **5. Commitment to build and sustain a high-quality program**

In order to have sufficient time to build out the curriculum and recruit the first cohort of students, North Seattle College is planning to enroll its first cohort of AIA BAS students in fall 2020. The 2019-20 academic year will be dedicated to gaining program approval from the Northwest Commission, program development, outreach and recruitment.

The program will roughly break even fiscally beginning year 2 and thereafter (see budget below). Prior to Year 2, North Seattle College will use a state Workforce Development Fund grant and college funds (tuition backfill funding) to support development of the AIA BAS in years 0 and 1. About \$159,000 from these two funding sources will cover expenditures in excess of program revenues in those initial two years. This is essentially the initial start-up costs of the AIA BAS program.

The recurring program revenue sources will be funds collected from student tuition. Based on past experience, the mix of upper- and lower-division courses in the students' schedules, prior learning credit, and low BAS student attrition rates, we have been able to calculate an expected average annual upper division tuition revenue of \$5,200 per matriculated BAS student. This net tuition revenue figure is held constant in future budget years, though it may increase. We also have added in as revenue, a modest estimate of tuition derived from non-matriculated students and induced lower division tuition revenue from course enrollment attributable to BAS students taking BAS prerequisite and general education classes.

The Seattle District has demonstrated the capacity and resources to build and sustain quality baccalaureate programs of study. This will be North Seattle's fifth BAS degree and the fourteenth BAS degree for the District. This record of accomplishment demonstrates that the college will ensure that adequate financial and human resources are available to make the program a success. The financial plan for the AIA program proposal is provided below, including projections of all the costs, expenditures, and revenue streams to support the proposal. Moreover, the proposed budget is sufficient to fund the necessary activities to build and sustain an outstanding program that will meet or exceed accreditation standards.

North Seattle projects the expenses to be \$95,000 for the Year 0 planning, marketing and curriculum development phase of the program. Year 1 includes instruction and continued curriculum development costs, with a total of \$168,000 in expenses. Year 2 and 3 costs increase and level off with two cohorts of students totaling \$218,000 by year 3. Once "steady state" operations are achieved in Year 2, the program will take in slightly more in annual tuition revenue as enrollment reaches the maximum projected level of 25 students per cohort. Enrollment expansion will allow the program to generate modest excess revenue which can then be reinvested into improving and growing the program.



# Budget for Accounting BAS Degree

## Expenses

Staff	2019-20 (0)	2020-21 (1)	2021-22 (2)	2022-23 (3)
PT - Faculty	\$0		\$18,000	\$18,000
FT Faculty	\$0	\$56,000	\$56,000	\$56,000
FT Faculty Curriculum Development	\$22,500	\$2,000	\$2,000	\$2,000
Faculty Program Development Stipends (100 hrs w/ benefits)	\$7,875	\$0	\$0	\$0
Program Coordinator	\$28,335	\$56,500	\$56,500	\$56,500
Financial Aid Assistant (0.25)	\$0	\$0	\$12,500	\$12,500
<b>Subtotal</b>	<b>\$58,710</b>	<b>\$114,500</b>	<b>\$145,000</b>	<b>\$145,000</b>
Benefits	\$16,214	\$41,980	\$50,040	\$50,040
Cost of Living@3%	\$0	\$4,694	\$10,546	\$16,397
<b>Total</b>	<b>\$74,924</b>	<b>\$161,174</b>	<b>\$205,586</b>	<b>\$211,437</b>

Item	Year 0	Year 1	Year 2	Year 3
Goods & Services - E	\$1,000	\$1,000	\$1,000	\$1,000
Travel (Professional Development) - G	\$1,500	\$1,500	\$1,500	\$1,500
Marketing - C	\$12,500	\$2,000	\$2,000	\$2,000
Library Materials - J	\$5,000	\$2,500	\$2,500	\$2,500
<b>Total</b>	<b>\$20,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>

<b>Total Expenditures</b>	<b>\$94,924</b>	<b>\$168,174</b>	<b>\$212,586</b>	<b>\$218,437</b>
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## Revenues

Item	Year 0	Year 1	Year 2	Year 3
Resident Enrollments	0	20	45	50
Projected direct tuition revenue @ \$5,200 for 2019-20 and beyond	\$0	\$104,000	\$234,000	\$260,000
College Resources		\$64,175		
Workforce Development Fund Grant	\$94,925		-	-
<b>Total Revenues</b>	<b>\$94,925</b>	<b>\$168,175</b>	<b>\$234,000</b>	<b>\$260,000</b>

<b>Profit: Revenue less Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$21,414</b>	<b>\$41,563</b>
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## **Expenditures**

1. \$22,500 plus benefits will be allocated to faculty for curriculum development, attendance at advisory committee meetings, etc. during the planning period.
2. Personnel for instruction include salary and benefits full-time faculty/coordinator in Year 1 of operation. Stipends for curriculum development and advisory committee coordination are included in this budget. Part-time instructors will be utilized beginning in Year 2. The full-time faculty member will teach three courses and the remaining courses will be taught by part-time faculty starting in Year 2. It is expected that students will complete many of their general education requirements by enrolling in existing 100 and 200-level courses.
3. A 300-level research and information class will be taught to first-year students that will involve library faculty. The current library staff will facilitate materials selection and acquisition associated with expansion of the library to support the baccalaureate degree as well work directly with the BAS students.
4. The college will hire a program coordinator to manage the program under the direction of the Director for BAS Programs, advise the students, coordinate marketing, outreach and program application and enrollment. This person will be hired in the second half of Year 0.
5. A part-time (.25) Financial Aid assistant will be dedicated to the BAS students in Year 2 when there are two BAS cohorts running, and will continue on an ongoing basis. This will support a dedicated staffer who will work exclusively with BAS students in all five of North's programs.
6. Benefits rates vary by position, 34% for FT faculty, 40% for classified staff, and 17% for PT faculty and stipends.
7. Goods and services include desk supplies, and teaching and learning materials for the program.
8. Travel includes registration, hotel and travel expenses to conferences for faculty/staff professional development and local travel for the program coordinator.
9. Marketing and outreach costs include brochures, college fairs, online advertising, etc.
10. Library materials include the acquisition of databases and magazines and other trade publications to support the increased emphasis on research.

## **Revenues**

1. The college forecasts ongoing enrollment at 25 students per cohort for a total of 50 students in the program beginning in year 3. A few students will inevitably drop out, additional students may enroll in winter and spring quarters to make up vacancies. For accuracy, however, the actual tuition revenue figure of \$5,200 per matriculated student in the budget is based on actual BAS experience at North Seattle College, considering typical student course-taking patterns and attrition rates.

2. In addition to the one-time allocations in Years 1 and 2 from grants and college resources, AIA BAS program staff will work with the Seattle Colleges Foundation (Advancement Office) to raise additional funds for both scholarships and operations from industry and other stakeholder groups.

The college realizes that with any new endeavor there may be start-up problems. If enrollment does not reach the enrollment targets listed here, or the attrition rate is higher than we anticipate, the college will underwrite the program until such time that the enrollment and retention have reached satisfactory numbers. The college would need to make up \$5,200 for every matriculated student enrollment below the cohort target numbers of 20 in year one and 25 students in subsequent years.

## 6. Program-specific accreditation

The college will be submitting *The Prospectus for Minor Change* to the Northwest Commission on Colleges and Universities in January 2020. In July 2016, after completing the college's seven-year accreditation review, North Seattle College received notification from the Northwest Commission that the college is officially designated a baccalaureate degree granting institution. We are expecting approval from the Commission for this degree once the minor change process is completed by the end of February, 2020.

[AACSB International](#) (the Association to Advance Collegiate Schools of Business) is the primary accreditation organization worldwide for accounting and business programs. However, the college's lack of academic research focus may preclude that option. Another program accreditation option would be [ACBSP](#), the Accreditation Council for Business Schools and Programs. **It would be North Seattle College's intention to seek accreditation from one of these two organizations after we have graduated at least two classes of students, so the earliest we could apply would be after June 2024.**

## 7. Pathway options beyond baccalaureate degree

There are multiple potential pathways for students who have completed this BAS degree, including graduate work in business or professional accounting. Several years ago, the Seattle Colleges signed a memorandum of understanding and a program-specific articulation agreement with City University to help move students seamlessly between BAS programs and master's level programs at City U. The articulation agreement is attached in Appendix 4, and it is NSC's intention to modify the agreement to enable students who complete the AIA BAS to have met all the required prerequisites for entry into City U's Masters in Business Administration program, which offers an emphasis in accounting and other areas.

Similarly, a master partnership agreement has been signed recently with Western Governors University–Washington stating that graduates of all Seattle Colleges BAS degree programs meet the entry requirements for all of WGU-W’s Master’s-level programs, except the Master’s in Nursing program which requires a BSN for entry. The agreement also covers efforts to jointly market the articulated pathways. AIA BAS graduates are also eligible for 5 percent tuition discount at WGU as part of the partnership.

Finally, North Seattle College signed a tuition reduction agreement with Lynn University, a regionally-accredited, not-for-profit institution (similar to City U.) in southern Florida which offers many online masters and business administration program options. Graduates of the NSC’s BAS programs may receive a 10 percent tuition reduction for enrollment in an MBA program at Lynn University, under the agreement.

## **8. External expert evaluation of the program**

External reviewers were sought from faculty of baccalaureate Accounting programs and employer education and training experts. Two reviewers read the proposal and provided feedback on the quality of the program design through a rubric. The review rubrics and reviewer findings are summarized in the Appendix 5. Also included are North Seattle College responses to specific concerns and suggestions raised by the reviewers.

External reviews were completed by two independent professionals, Mr. Brian Abeel, Director of International Accounting for the Boeing Co. (Boeing Enterprise Finance Services), and Professor of Accounting/Department Chair Kenneth Smith, Ph.D., Central Washington University.

Mr. Abeel has served as Director of International Accounting for The Boeing Company since 2013. His team handles accounting and statutory reporting for over 100 Boeing legal entities worldwide, operating offices in seven countries. Mr. Abeel is a member of the Boeing International Finance Leadership Team. Previously, Mr. Abeel served for five years as Director of Financial Accounting for Boeing Commercial Airplanes where his role included reporting to the Securities and Exchange Commission. Mr. Abeel is Vice-President of the Board of Trustees for *Navos*, a \$60 million non-profit provider of mental health services in Washington State.

Dr. Kenneth Smith is Accounting department chair and Associate Professor of Accounting at Central Washington University (CWU) where he teaches on the main campus in Ellensburg and at the satellite campuses in Lynnwood and Des Moines. Dr. Smith holds a Ph.D. in Accounting from the University of Missouri, Trulaske College of Business. Prior to coming to CWU over five years ago, Dr. Smith was a senior lecturer for four years at the University of Washington Evans School of Public Affairs.

Dr. Smith's comments raised several concerns that prompted changes in the proposal. Based on his comments we added to the minimum instructor qualification that the instructor hold a professional certification in accounting such as a CPA license. We also added additional information about accreditation options, based on the feedback.

Overall, the reviewers were very supportive of the program design and impressed with the planned level of student support. They expressed confidence that the program will be successful and meet a critical need in the community, especially regarding the program's international accounting emphasis. The reviewers offered useful and specific suggestions for the faculty and Program Advisory Board to consider, especially with regard to the forthcoming curriculum development process, learning assessment, and linkages with CPA licensure requirements.

## **Appendices**

1. Accounting, with International Accounting BAS Program Advisory Board Members
2. Program Application
3. Application Scoring Matrix
4. Commitment Letters from Masters Programs
5. Applied Baccalaureate Program External Reviews

## **Appendix 1: Accounting, with International Accounting BAS Program Advisory Initial Board Members**

Bill Holt, BSCE, MA/ABS  
Faculty, Business Department Coordinator  
North Seattle College  
206-934-4523

Ron Woods  
Faculty, Accounting Department Coordinator  
North Seattle College  
206.934.6026

Aaron Korngiebel  
Dean for Workforce Instruction  
North Seattle College  
206-934-4532

Charles E. Satterlund, CPA  
Executive Director  
Wash. State Bd. of Accountancy  
(360) 586-0785

John Lederer, Ed.D.  
Executive Dean, Career and Workforce  
Education  
North Seattle College  
206-934-4604

Brian Abeel  
Director, International Accounting Operations  
Boeing Company  
(206) 409-1326

Melinda Merrell  
Finance and Business Operations Manager  
City of Seattle, Dept. of Human Relations  
206-256-5319

Ketaki Chhabra  
Manager, International Retail  
Amazon  
(312) 752-8869

Heather Woolfitt  
International Accounting Manager  
Zumiez  
(949) 378-4662

## Appendix 2: Program Application



NORTH SEATTLE  
COLLEGE

*One of the Seattle Colleges*

# 2020 APPLICATION PACKET – DRAFT



## Accounting with International Accounting

Bachelor of Applied Science

This is an application for admission to the North Seattle College Accounting, with International Accounting Bachelor of Applied Science program.

**Contact Name:** TBD

**Phone:** (206) 934-XXXX

**Fax:** (206) 934-3735

**Email:** TBD



*One of the Seattle Colleges, North Seattle College does not discriminate on the basis of race or ethnicity, color, age, national origin, religion, marital status, gender, gender identity, sexual orientation, status as a veteran or disabled veteran, political affiliation or belief, citizenship/status as a lawfully admitted immigrant or disability.*

## **APPLICATION CHECKLIST**

Admission to the program is competitive. Meeting minimum requirements does not guarantee admission, as the number of qualified applicants may exceed the number of available enrollment spaces.

**BEFORE YOU BEGIN: Apply for a Student Identification (SID) Number** – If you have never attended North Seattle College. Go to <https://northseattle.edu/admissions/steps> and apply for admission to North Seattle College online. Once you apply to the College, you will be emailed an SID number to use on your BAS application form.

- Submit a completed application form for the Accounting, with International Accounting Bachelor of Applied Science**  
**Note: Please make sure you have all elements to the application packet before sending to the HHS office.**
  
- A non-refundable payment of \$35.00\*** paid at the Cashier's Office. Complete the invoice (page 8) and bring it to the Cashier's Office with payment. You may request a credit card authorization form to submit if you are unable to pay in person on campus. Include paid invoice with application submission as proof of payment. *(This fee covers your application to NSC, transcript evaluation and your individualized program plan).* \*Please contact the Program Manager if you would like to apply for a waiver.
  
- Unofficial transcripts** from a regionally accredited college demonstrating completion of an Associate degree OR equivalent credits.
  - *Note: Upon acceptance you will need to provide sealed official transcripts, opened official transcripts will not be accepted. Students who have attended NSC, SSC, or SCC do not need to order official transcripts from Seattle District colleges.*
  - *Note: If you are submitting an international transcript, you must also submit an agency evaluation; for more information, visit: <https://northseattle.edu/credentials/international-credits>*
  
- A personal statement** describing the following in 400-600 words. *A sample is available on our website.*
  - Your personal and professional goals and how this degree relates to those goals
  - Any challenges or hardships you have overcome in pursuing your education or work goals
  - Any other special considerations you believe will make you a good candidate
  
- Résumé** describing your relevant work experience and skills. You may also use this as an opportunity to highlight any internship, work study, volunteering experiences, or other applicable activities in which you have participated. *A sample is available on our website.*

- **Review** the financial aid website at <http://northseattle.edu/financial> to get information about the application process and important deadlines. All financial aid applicants need to fill out the Free Application for Federal Student Aid (FAFSA) online at <http://www.fafsa.gov>. All students also need to submit a North Seattle College Data Sheet to the financial aid office for each academic year. *The quarterly application deadline for Winter 2016 is October 31, 2015.* All applicants must have a valid Student Aid Report (SAR) and a completed NSC Data Sheet on file to meet this deadline. If you have any questions please call the office at (206) 934-3688 or email at [nscfinancialaid@seattlecolleges.edu](mailto:nscfinancialaid@seattlecolleges.edu).

***We are now accepting State Employee Space-Based Tuition Waivers for Accounting, with International Accounting (AIA) 300/400 level courses. Please contact the program manager for information regarding the tuition waiver and how to apply.***

ALL APPLICATION MATERIALS MUST BE ADDRESSED TO:  
ACCOUNTING, WITH INTERNATIONAL ACCOUNTING  
BAS PROGRAM

## BACHELOR OF APPLIED SCIENCE ACCOUNTING, WITH INTERNATIONAL ACCOUNTING APPLICATION FORM

**IMPORTANT NOTES:**

- Please type or print legibly with a black or blue pen
- Enclose documentation (stamped invoice or other receipt) indicating completed payment of \$5.00 application fee (do not mail cash or checks).

*SECTION 1 - PERSONAL INFORMATION*

First Name		Middle Initial	Last Name	
Address, including apartment number			City	State
Zip Code				
Day Phone	Cell Phone		Evening Phone	
Date of Birth (mm/dd/yyyy)			Gender	
			<input type="checkbox"/> Male <input type="checkbox"/> Female <input type="checkbox"/> Other	
E-mail Address			Previous Names	
			1. _____ 2. _____	
Student Identification Number (SID)		If you do not already have an SID number, go to <a href="https://northseattle.edu/admissions/steps">https://northseattle.edu/admissions/steps</a> and apply online. Once you finish the online application, you will be given an SID number.		
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*SECTION 2 – COLLEGE ENROLLMENT HISTORY, COURSE PLANS, WORK EXPERIENCE*

Year and quarter you plan to start: QUARTER:      YEAR:		Are you the first generation in your family to attend college?  <span style="float: right;"><input type="checkbox"/> Yes    <input type="checkbox"/> No</span>		
College, vocational, or technical school attended/Degree in Progress	City, State, Country	Years attended (YY)	Did you graduate/or will graduate?	
		From:      To:	<input type="checkbox"/> Yes, Year _____ <input type="checkbox"/> No, Month/Year	
College, vocational, or technical school attended	City, State, Country	Years attended (YY)	Did you graduate?	
		From:      To:	<input type="checkbox"/> Yes, Year _____ <input type="checkbox"/> No	

College, vocational, or technical school attended	City, State, Country	Years attended (YY)  From:      To:	Did you graduate?  <input type="checkbox"/> Yes, Year _____  <input type="checkbox"/> No
---	----------------------	---	--

**List any additional colleges and vocational/technical schools on a separate sheet of paper and attach. Please have official transcripts sent to NSC as directed in the application checklist.**

<p align="center"><b>Current degree(s) held, certification(s), and <i>briefly</i> list work experience</b></p> <p align="center"><b>List any additional degrees, certificates, or positions on a separate sheet of paper and attach.</b></p>		
<i>Degree / Certificate / Position</i>	<i>Granting institution or organization / Place of employment</i>	<i>Date degree or certificate received/ Dates of employment</i>

**NORTH SEATTLE COLLEGE**

*SECTION 3 - RESIDENCY INFORMATION*

**Please read this notice before responding to the questions in this section:**

Effective July 1, 2003, Washington State law changed the definition of "resident student." The law makes certain students, who are not permanent residents or citizens of the United States, eligible for resident student status - and eligible to pay resident tuition rates - when they attend public colleges and universities in this state. *The law does not make these students eligible to receive need-based state or federal financial aid.* To qualify for resident tuition, students must complete an affidavit/declaration/certification if they are not currently a permanent resident or citizen of the United States but intend to apply and have met one of the following conditions:

**Condition One:** (a.) Resided in Washington State for three years immediately prior to receiving a high school diploma, and (b.) Completed the full senior year at a Washington high school, and (c.) Continuously resided in the state since earning the high school diploma.

**Condition Two:** (a.) Completed the equivalent of a high school diploma, and (b.) Resided in Washington State for the three years immediately before receiving the equivalent of the diploma, and (c.) Continuously resided in the State since earning the equivalent of a high school diploma.

**NOTE: If you meet one of the above conditions and would like to pay resident tuition rates, contact the office of Admissions, Records, Registration, and Credentials (ARRC) at (206) 934-3663 and request a copy of the HB 1079 residency affidavit.**

**Residency Questions for Tuition Purposes:**

<p><b>1.</b> Have you lived continuously in the State of Washington for the past 12 months?      <input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p>If no, how long have you lived continuously in the state of Washington?</p> <p>_____ months</p>	<p><b>2.</b> Were you claimed for federal income tax purposes by your mother, father, or your legal guardian in the current calendar year?      <input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p>In the past calendar year?      <input type="checkbox"/> Yes      <input type="checkbox"/> No</p> <p>If <b>YES</b>, has your parent or legal guardian lived continuously in the Washington State for the past 12 months?      <input type="checkbox"/> Yes   <input type="checkbox"/> No</p>
<p><b>3.</b> Will a public or private non-federal agency/institution outside the state of Washington provide you with financial assistance to attend college?</p> <p>(answer yes only if your eligibility for this assistance is based on being a resident of that state)</p> <p><input type="checkbox"/> Yes   <input type="checkbox"/> No</p>	<p><b>4.</b> Are you active duty military stationed in Washington or an active member of the Washington National Guard?      <input type="checkbox"/> Yes   <input type="checkbox"/> No</p> <p>Are you the spouse or dependent of either (a) an active duty military person stationed in Washington, or (b) an active member of the Washington National Guard?</p> <p><input type="checkbox"/> Yes (<b>COPY OF ORDERS TO WASHINGTON &amp; MILITARY ID REQUIRED</b>)</p> <p><input type="checkbox"/> No</p>

**SECTION 4 – RACE/ETHNICITY INFORMATION**

**Providing this information is voluntary**

<p>1. Which race or ethnicity do you consider yourself to be? Check all that apply:</p> <p><input type="checkbox"/> African American (872)                      <input type="checkbox"/> Alaska Native (015)</p> <p><input type="checkbox"/> American Indian (597)                      <input type="checkbox"/> Native Hawaiian (653)</p> <p><input type="checkbox"/> Chinese (605)                                      <input type="checkbox"/> Filipino (608)</p> <p><input type="checkbox"/> Japanese (611)                                      <input type="checkbox"/> Vietnamese (619)</p> <p><input type="checkbox"/> White (800)    <input type="checkbox"/> Other Pacific Islander (681)</p> <p><input type="checkbox"/> Other Asian (621)                                      <input type="checkbox"/> Other Race (specify): _____</p>	<p>2. Are you of Spanish/Hispanic/Latino ethnicity?    <input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes, Mexican, Mexican American, Chicano (722)</p> <p><input type="checkbox"/> Yes, Puerto Rican (727)</p> <p><input type="checkbox"/> Yes, Cuban (709)</p> <p><input type="checkbox"/> Yes, other Spanish, Hispanic, or Latino (Please specify): _____</p>
--	---

**SECTION 5 – OTHER**

**Check all that apply**

1. How did you hear about the Bachelor of Applied Science in Accounting with International Accounting program at North Seattle College?

Employer: \_\_\_\_\_     Family / Friend: \_\_\_\_\_     Radio     College Schedule     Social Media

College Advisor     Instructor: \_\_\_\_\_     NSC Website     Seattle Colleges Website     Search Engine (google, bing, yahoo, etc)

Bus Advertisements     Billboard     Other: \_\_\_\_\_

**SECTION 6 – STATE EMPLOYEE TUITION EXEMPTION POLICY**

I am applying as a Washington state employee and intend to use the Washington state employee tuition waiver. Please note that your application will be evaluated in a different applicant pool if you check this box. It is highly recommended that you meet with the AIA BAS program manager to discuss the special conditions of this tuition waiver and how it will work in the AIA BAS program.

**I certify to the best of my knowledge that all statements on this form are true.**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

## Accounting, with International Accounting Application Evaluation

Each application will be scored in the following areas:

- *Is the fully completed packet submitted by first consideration date which includes: application, personal statement, transcripts, resume, and receipt for \$35 fee or approved waiver? (If the deadline was missed, applicants are still encouraged to apply, but will not receive full points)*
- *Are all prerequisites complete? (Applicants who lack certain pre-requisites are still encouraged to apply, but will not receive full points)*
- *Is the Associate Degree Completed? (Applicants will also be considered if they have equivalent credits, and those who are near completion of the Associates Degree are also encouraged to apply, but will not receive full points)*
- *How successfully has the Personal Statement addressed the three questions asked?*
- *Where does the cumulative GPA fall between 2.0-4.0? (2.0 minimum required)*

## Washington State Community Colleges Tuition and Fees: Upper Division

Quarterly tuition is dependent upon the number of credits taken per quarter as well as the type of courses taken (100/200 level lower division general education classes or 300/400 upper division classes). Details can be found at: <https://northseattle.edu/tuition-fees/tuition-rates>.

### Tuition and Fees Per Credit

2020-21	1-10 credits:	\$215.11 per credit;	11-18 credits:	\$10.78 per credit
2021-22	1-10 credits:	\$215.11 per credit;	11-18 credits:	\$10.78 per credit

### Annual Total Tuition & Fees

2020-21	Approximate cost of fulltime annual tuition and fees	\$6,800
2021-22	Approximate cost of fulltime annual tuition and fees	<u>\$6,800</u>
Total approximate full time program cost of BAS program tuition and fees:		\$13,600

(Estimates assume 10 credits of AIA courses and 5 credits of general education per quarter).



ARRC STAFF

### Application for Evaluation of Incoming Credits

Student I.D. Number \_\_\_\_ / \_\_\_\_ / \_\_\_\_

Last Name \_\_\_\_\_ First Name \_\_\_\_\_ Birth Date \_\_\_\_\_

Please list all colleges, universities, military transcripts, international baccalaureate exam scores, or advanced placement exam scores to be evaluated. ARRC must have official transcript on file.

*\*Official transcripts do not need to be provided for Seattle Central or South Seattle College.*

- |          |          |
|----------|----------|
| 1. _____ | 4. _____ |
| 2. _____ | 5. _____ |
| 3. _____ | 6. _____ |

- International college transcripts must be translated into English and must also include a sealed official agency evaluation.
- At this time, North Seattle College does not accept transcripts via email. Electronic transcript options are only available from other WSTC schools. Speak with Admissions staff if you have questions prior to ordering your transcript.

#### By submitting this application, I agree:

- I have verified that \*official transcripts from each college listed above have been received by North Seattle College. Check Degree Audit Notes: <https://northseattle.edu/online-services/degree-audit>
- I am admitted to North Seattle College or have been an actively enrolled student within 4 years. Returning students after 4 years or longer must submit an updated admissions application.
- Official credit evaluations may take 6-8 weeks to complete. Credentials cannot provide *unofficial* evaluations to students. Course review for entry codes, class placement, or academic planning purposes may be completed with unofficial transcripts taken to academic advising or BAS Program Manager.
- My contact information is up to date. Check the Student Services online portal. An email will be sent to me once my evaluation is complete with my results and a link to my updated Degree Audit.
- Any changes of program of study, additional/updated transcripts, or re-evaluation of a previous official evaluation done 2 years or more will require a NEW application.
- If requirements are not complete, I will be requested to submit a NEW application.

#### SELECT ONE (Required)

- |   |   |
|---|---|
| <input type="checkbox"/> Application Development [5BA]            | <input type="checkbox"/> International Business [24B]                   |
| <input type="checkbox"/> Early Childhood Education [40B]          | <input type="checkbox"/> Accounting with International Accounting [xxx] |
| <input type="checkbox"/> Res. and Comm. Property Management [55B] |   |

The Seattle Colleges do not discriminate on the basis of race or ethnicity, color, age, national origin, religion, marital status, sex, gender, sexual orientation, gender identity, veteran or disabled veteran status, political affiliation or belief, citizenship/status as a lawfully admitted immigrant, or disability.

I agree to have my official transcripts from the above colleges evaluated for incoming credits.

STUDENT SIGNATURE

Accounting, with international Accounting BAS

DATE

North Seattle College



### Appendix 3: Applicant Scoring Matrix

ACCOUNTING, WITH INTERNATIONAL ACCOUNTING BAS APPLICATIONS		
Element	Score	Max possible points
Fully completed packet submitted by first consideration date which includes: application, personal statement, transcripts, resume, and receipt for \$35 fee or approved waiver		10
Prerequisites complete?	<input type="checkbox"/> all complete <input type="checkbox"/> missing one <input type="checkbox"/> missing two or more	20 10 0
Associate Degree Completed/Within 20 credits of completion		15
Personal Statement		35
GPA (2.0 minimum required)		20 (GPA x 5, 4.0 = 20)
<b>Total Points</b>		<b>100</b>

## Appendix 4: Articulation and Marketing Agreements with Graduate Programs

### City University

# Seattle Colleges Articulation to City University of Seattle Graduate Degrees

The following Seattle Colleges Bachelor of Applied Science degrees may directly articulate to meet admissions requirements as specified to City University of Seattle's (CityU) Graduate degrees.

All Seattle Colleges students must meet the bachelor degree completion requirements of a 2.0 minimum GPA and completed any required authorizations/fees for the program completion at the bachelor awarding school. Students must formally apply to City University of Seattle and send an official transcript showing the conferred bachelor's degree, which will meet admission requirements for the CityU plans specified below.

*Some programs require subject matter specific prerequisites or credentials/GPA requirements, interviews with the program, and supplementary admission documents. Please see current admission requirements by visiting [www.cityu.edu](http://www.cityu.edu) current catalog for additional information.*

#### **Programs offered at the Seattle Colleges eligible for entry to CityU graduate programs:**

- Bachelor of Applied Science in Workforce and Trades Leadership
- Bachelor of Applied Science in IT Networking
- Bachelor of Science in Nursing
- Bachelor of Applied Science in Property Management
- Bachelor of Applied Science in Allied Health
- Bachelor of Applied Science in Application Development
- Bachelor of Applied Science in Applied Behavior Science
- Bachelor of Applied Science in Early Childhood Education
- Bachelor of Applied Science in Hospitality Management
- Bachelor of Applied Science in International Business
- Bachelor of Applied Science in Professional Technical Teacher Education
- Bachelor of Applied Science in Sustainable Building Science Technology

#### **Master Programs offered at City University of Seattle:**

Seattle Colleges students who complete any of the above listed Bachelor of Applied Sciences degrees will be eligible for enrollment in any of the CityU master's degree listed below. In a few cases, the programs have entrance requirements; these are clearly specified where they apply. If no entrance requirements are specified, then only the completion of the BAS degree is necessary for program admission.

### School of Applied Leadership

- Master of Arts Leadership (36 qtr credits)
- Master of Arts Leadership Nonprofit Leadership (36 qtr credits)
- Master of Education in Adult Education (36 qtr credits)
- Master of Education in Adult Education TESOL (47 qtr credits)

### Division of Arts and Sciences

The Division of Arts and Sciences requires each graduate student to have the bachelor degree final cumulative GPA of 2.75 minimum for program entry.

Both programs below require the candidate to submit writing samples/essays, CV/resume, background check, and an interview with the program director prior to program admission.

- Master of Arts Counseling Clinical Mental Health Counseling (90 qtr credits)
- Master of Arts Counseling Marriage, Couple and Family Counseling (90 qtr credits)

### School of Management

- Master of Business Administration (48 qtr credits)
  - Students who do not have an undergraduate degree in a business related topic or who do not have five or more years of business experience will need to complete a prerequisite for this program. The prerequisite of MBA 11 – MBA Common Professional Components covers the depth needed to support continued success in the MBA.
    - This prerequisite is considered met, for Seattle Colleges students who have completed the **Bachelor of Applied Science International Business**, the **Bachelor of Applied Science in Property Management** or a similar program that covers sufficient business skills.
  - Additional available emphasis areas for the Master of Business Administration
    - Accounting
    - Change Leadership
    - Entrepreneurship
    - Finance
    - Global Management
    - Global Marketing
    - Human Resource Management
    - Project Management
    - Sustainable Business
    - Technology Management

- Master of Science Healthcare Administration (45 qtr credits)
- Master of Science Information Security (48 qtr credits)
- Master of Science Project Management (45 qtr credits)
- Master of Science Integrated Supply Chain Management (45 qtr credits)
- Master of Science Technology Management (45 qtr credits)
- Master of Science Computer Science (45 qtr credits)
  - This program requires that the following areas are met prior to graduate level course enrollment: 10 qtr credit hours of intermediate programming (in the same language); 5 qtr credits in networking; 5 qtr credits in database management; 5 qtr credits in operating systems. The candidate must also submit a CV/resume
    - Seattle Colleges students who complete the **Bachelor of Applied Science Degree in Application Development** will have met the following program prerequisites for this program through completion of the bachelor degree:
      - Programming
      - Database management

#### Gordon Albright School of Education

The Gordon Albright School of Education requires each graduate student to have the bachelor degree final cumulative GPA of 2.75 minimum for program entry.

- Master of Education Guidance and Counseling (49 qtr credits)
- Master of Education Guidance and Counseling with ESA (54 qtr credits)
- Master of Education in Curriculum and Instruction (45 qtr credits)
  - Additional available emphasis areas for the Master of Education in Curriculum and Instruction
    - Autism
    - Specialized Study
    - Technology
- Master of Education Leadership (45 qtr credits)
- Master of Education Reading and Literacy (45 qtr credits)
- Master of Education Special Education (48 qtr credits)
- Master of Education Administrator Certification (45 qtr credits)
  - Candidates must also provide proof of ESA certification, "Verification of Prerequisite Teaching or ESA Experience" form, CV/resume, complete the "Educational Leadership program: Writing Assessment" form, provide 3 professional references. Please contact the program for specific reference requirements.

All Master in Teaching program admission requirements in compliance with state regulations, for up-to-date information please visit [www.cityu.edu](http://www.cityu.edu). This information includes required entrance exams (such as the WEST-B or ACT/SAT) and in program required exams:

- Master in Teaching -Elementary Education and Special Education (69 qtr credits) *Washington*
- Master in Teaching Elementary Education (51 qtr credits) *Washington*
- Master in Teaching Elementary Education and English Language Learner (66 qtr credits) *Washington*
- Master in Teaching Elementary Education and Culturally and Linguistic Diverse Learners (49 qtr credits) *Washington Alternative Route program*
- Master in Teaching Elementary Education and Reading (58 qtr credits) *Washington*
- Master in Teaching Elementary Education and Special Education Low Incidence Disabilities (49 qtr credits) *Washington Alternative Route program*

Accepted for Seattle Colleges by:

*Gill Washford*  
Signature

*Chancellor*  
Title

*6/27/2016*  
Date

Accepted for City University of Seattle by:

*[Signature]*  
Signature

*Provost*  
Title

*7/14/16*  
Date





# WGU WASHINGTON®

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

Malcolm Grothe PhD  
Associate Vice Chancellor  
Seattle Colleges

May 31, 2016

Western Governors University Washington (WGU WA) is delighted to engage in a partnership with the Seattle Colleges (Colleges) to facilitate student transfer at the bachelor's and master's level.

WGU WA offers transfer pathways for students receiving an associate's degree from one of the Seattle Colleges (Seattle Central, North Seattle, and South Seattle colleges) according to the master agreement between the Washington State Board for Community and Technical Colleges and Western Governors University.

In addition, WGU has found the applied baccalaureate degree programs offered by the Colleges satisfy the bachelor degree requirement for admission into any of WGU's master's programs, with the exception of the Masters of Science in Nursing (MSN), where only students with Bachelors of Science in Nursing (BSN) are eligible to apply.

It is the intention of the Colleges and WGU 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.

As your partner University, WGU Washington will offer your graduates a five percent (5%) tuition discount for up to four (4) academic terms. We will also modify your unique URL ([http://washington.wgu.edu/admissions/cc\\_transfer](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](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 you promote this opportunity by

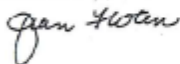
- Including WGU WA and its degree programs to your list of active transfer universities,
- Linking the above websites to your advising pages and including them in printed and social-media materials concerning degree pathways,
- Informing your graduating students about the Seattle Colleges/WGU partnership, 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 Seattle 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.

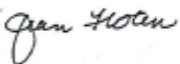
WGU is pleased to partner with the Colleges in providing these pathways. If this letter agreement accurately reflects your understanding of the partnership we discussed, please sign below and return a signed copy to me at [jfloten@wgu.edu](mailto:jfloten@wgu.edu). Your contact person at WGU is Jeanie Belcher, [jeanie.belcher@wgu.edu](mailto:jeanie.belcher@wgu.edu).

Sincerely,

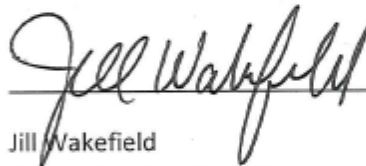


Jean Floten  
Chancellor

Signatures of agreement:



Jean Floten  
Chancellor, WGU Washington  
Date: June 7, 2016



Jill Wakefield  
Chancellor, Seattle Colleges

Date: 6/27/2016

C: Jeanie Belcher, CRM, WGU Washington

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



## Memorandum of Understanding for Institution Tuition Agreement

This MOU for Institution Tuition Agreement ("AGREEMENT") is entered into by and between **Lynn University, Inc.**, a Florida not-for-profit corporation, with its principal place of business located at 3601 N. Military Trail, Boca Raton, FL 33431 (hereinafter referred to as "UNIVERSITY") and **North Seattle College**, with a primary business address of 9600 College Way N., Seattle, WA 98103 (hereinafter referred to as "INSTITUTION").

### General Terms and Conditions:

1. The purpose of AGREEMENT is to provide reduced tuition to full-time employees, graduating students, alumni and adult immediate family members of employees of INSTITUTION, for non-competing graduate and online programs. Lynn accepts transfer students from Council for Higher Education Accreditation (chea.org) approved institutions for online undergraduate and graduate education. Benefits of AGREEMENT are defined under "Tuition Rates".
2. AGREEMENT becomes effective upon execution by both parties. Either party may terminate AGREEMENT upon thirty (30) days prior written notice. Notwithstanding, UNIVERSITY may terminate AGREEMENT immediately upon written notice to INSTITUTION in the event UNIVERSITY deems AGREEMENT in violation of any law or regulation, adversely affects its accreditation, or any license or exemption issued by a Federal or State educational board or commission.
3. AGREEMENT does not create any rights, title, or interest, or any entity other than UNIVERSITY and INSTITUTION. There is no charge by UNIVERSITY to INSTITUTION to provide this benefit.
4. Each party agrees to abide by all applicable Federal and State Laws. AGREEMENT shall be governed by and construed in accordance with the laws of the State of Florida.
5. Both the UNIVERSITY and the INSTITUTION may use the other's name verbally for reference purposes only. Subject to its prior review and written approval, in each instance, the UNIVERSITY and the INSTITUTION may use the other's name and logo in writing for reference purposes. Both the UNIVERSITY and the INSTITUTION reserves the right to revoke said approval at any time, for any or no reason, upon written notice to the other.
6. UNIVERSITY will be invited to provide informational materials at INSTITUTION locations during scheduled events. INSTITUTION will forward periodic UNIVERSITY announcements to employees, graduating students or alumni, including but not limited to UNIVERSITY Open House Events.
7. UNIVERSITY offers advanced education in several fields of study. INSTITUTION will post UNIVERSITY's logo and link to UNIVERSITY website on relevant location of INSTITUTION web portal.
8. Each party acknowledges and agrees that they will comply with the Family Educational Rights and Privacy Act (FERPA), as amended, and will not disclose any information protected by FERPA to any unauthorized third parties. To that end, transcripts/grade reports for employees or alumni of INSTITUTION who are students of UNIVERSITY are not available to INSTITUTION unless UNIVERSITY receives written authorization from the student to release transcripts/grade reports.
9. Each party acknowledges and agrees that each party is an independent contractor and nothing in this AGREEMENT will be construed to create a business partnership, joint venture, or agency relationship between the Parties.
10. UNIVERSITY will provide a distinct internet landing page for INSTITUTION, titled: [www.lynn.edu/INSTITUTION](http://www.lynn.edu/INSTITUTION). Page will contain INSTITUTION logo and education program information.



## Memorandum of Understanding for Institution Tuition Agreement

Communication pieces from UNIVERSITY to INSTITUTION for distribution to employees, graduating students or alumni, of INSTITUTION will provide direct link to landing page.

11. All educational and administrative student services will be governed by UNIVERSITY Policies and Procedures found on the website at: [www.lynn.edu/about-lynn/university-policies](http://www.lynn.edu/about-lynn/university-policies).

### Tuition Rates, Fees, and Billing:

1. UNIVERSITY tuition rate is set by UNIVERSITY Board of Trustees each year. UNIVERSITY will provide the following tuition reduction per credit hour for those who meet UNIVERSITY admission criteria, and who enroll in a degree program:

#### For full-time employees of INSTITUTION:

- a. For master's and doctoral courses a **twenty (20) percent tuition reduction**
- b. For Online undergraduate degree courses a **five (5) percent tuition reduction**

#### For alumni, graduating students or adult immediate family members of employees of INSTITUTION:

- c. For master's and doctoral courses a **ten (10) percent tuition reduction**
  - d. For Online undergraduate degree courses a **five (5) percent tuition reduction**
2. Application fee will be waived for eligible students. Tuition reduction will apply against the then current tuition price in effect for each credit. Reduction applies to course tuition only. All other fees (for labs, books, materials, CLEP exams) and other charges will be billed at full rate to the student as applicable. UNIVERSITY reserves the right to make changes in fees, costs, tuition, program, curriculum, regulations, program dates and to make additional charges for special features and services whenever such actions are deemed advisable.
  3. No other UNIVERSITY discounts are applicable to students who enroll under AGREEMENT.
  4. Upon termination of AGREEMENT, UNIVERSITY will, as a benefit to currently enrolled students, continue to provide the tuition reduction for the program in which the student is currently enrolled provided the student remains enrolled in their degree program.
  5. UNIVERSITY will provide a four (4) week deferment at the commencement of each term for each student who enroll under AGREEMENT in the term.
  6. UNIVERSITY will bill a \$500 per course deposit to the enrolled student at the mid-point of the term. At the end of the term, the remaining tuition for the term will be billed to the student.
  7. UNIVERSITY will bill students directly. At no time shall INSTITUTION be responsible or liable for any deposits, fees or charges owed to the UNIVERSITY by any students of INSTITUTION. UNIVERSITY agrees to look solely to said students individually for any and all payments which may be due.

[Signature page follows]



**Memorandum of Understanding for  
Institution Tuition Agreement**

North Seattle College

Lynn UNIVERSITY, Inc.

By: [Signature]

By: [Signature]

Printed Name: KATHERINE S. JOHNSON

Printed Name: Laurie Levine

Title: VP ADM. SERVICES

Title: VP for Business & Finance

Date: 4/4/19

Date: 6/10/19

**University contact information:**

Admission Contact:

Billing Contact:

Steve Pruitt  
Director, Graduate and iLynn Admission  
Office of Admission  
[spruitt@lynn.edu](mailto:spruitt@lynn.edu)  
561-237-7834

Judy Kaczmarek  
Director  
Student Financial Services  
[jkaczmarek@lynn.edu](mailto:jkaczmarek@lynn.edu)  
561-237-7192

**Institution contact information:**

BAS Program Contact:

Jesse Cooley  
Director, BAS Programs  
North Seattle College  
[jesse.cooley@seattlecolleges.edu](mailto:jesse.cooley@seattlecolleges.edu)  
(206) 934-6131

## **Appendix 5: Applied Baccalaureate External Reviews**

*The purpose of document is to capture comments received through external review of the BAS proposal. This review should be completed by an independent, third-party evaluation by a person or team with subject/discipline expertise. The goal of the review is to verify credibility, design, relevance, baccalaureate rigor, and effectiveness of BAS proposals, as well as validate congruency and consistency of program and curriculum with current research and academic thinking. This document also provides important feedback, and an opportunity for NSC to address potential concerns/issues/criticisms prior to final submission.*

External Reviewers:

**Brian P. Abeel, CPA (inactive)**

Director, International Accounting Operations  
Boeing Enterprise Finance Services  
Seattle, WA  
Brian.Abeel@Boeing.com

and

**Kenneth Smith, Ph.D.**

Department Chair and Associate Professor of Accounting  
Central Washington University  
Ellensburg, WA  
Kenneth.Smith@cwu.edu

## **Proposed Program in Accounting, with International Accounting at North Seattle College**

Review completed November 2019

*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?*

**Mr. Abeel:** Yes – I believe that the program will lead to job placement. There is sufficient demand for the international accounting skillset and the program as outlined would address the basic requirements for the job. Graduates of the program would have a head-start entering a role that involves international accounting.

**Dr. Smith:** In the absence of any ‘competitor’ market conditions (see below), the design/concept of the program is really quite nice and thoughtful.

The inclusion of a large International Business component is helpful, though there are relatively small differences in IFRS (International Accounting) and US GAAP. At our University, we teach one course in International Accounting as an elective, as is the most common approach among Bachelors programs at Universities.

The inclusion of International Tax is a nice feature, as this is a very important and large part of businesses working in multiple countries. The inclusion of courses in International Finance, International Ethics and Global Strategy is also really strong and makes a consistent overall program.

*b) Degree Learning Outcomes: Do the degree learning outcomes demonstrate appropriate baccalaureate degree rigor?*

**Mr. Abeel:** Yes – I believe they do.

**Dr. Smith:** Yes, the learning outcomes are appropriate, though the level of rigor is determined by the combination of the instructors, course materials and assessments. Using difficult exams, challenging cases, writing/speaking assignments and critical discussions will be the better indicator (though these are PLANNED throughout, and the perceived quality of the Accounting Certificate from North Seattle is supportive, though not deterministic, of the new classes being done at a rigorous level as well).

*c) Curriculum Alignment: Does the curriculum align with the program’s Statement of Needs Document?*

**Mr. Abeel:** Yes. There is clearly significant demand and the program adequately addresses the needs for this skillset.

**Dr. Smith:** The curriculum is generally well designed to meet the Statement of Needs. However, there is little attention given to the possible professional Certification options in Management Accounting (e.g. the CMA) or other credentials like the CFE (Certified Fraud Examiner) or CIA (Certified Internal Auditor), all of which are available to professionals working primarily for organizations rather than CPA firms.

The program does appear to align with the ability to earn the CPA license, and is thoughtful that someone from the State Board of Accountancy will serve on the Advisory Board. Given the roles of International non-profits (e.g. World Vision) and governments, it might also be nice to add Advisory members in these areas.

**NSC Response:** We will look at these alternative certifications and determine whether and to what extent our curriculum is aligned to their requirements. We are still seeking additional advisory board members. We have one public sector member representing the City of Seattle, however we agree that someone representing an internationally-focused non-profit organization would be a good addition.

*d) Academic Relevance and Rigor: 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?*

**Mr. Abeel:** Very definitely. Courses in International Accounting, Global Business Strategy, International taxation and Data Analytics all would be very relevant.

**Dr. Smith:** The core and elective courses appear well designed.

One concern is whether a BASIC TAX course is required of all students. Students with a Bachelors in Accounting often take two tax courses, and the International Tax should likely be in addition to a basic tax course.

**NSC Response:** The International Taxation course (AIA 402) is a basic corporate tax course with added elements of international taxation. It is not meant to provide deep or complete coverage of international taxation, but will introduce international tax concepts and issues while identifying resources for further information and study of the topic. The course will be designed for students who may have not taken any previous tax course.

However, students entering the AIA BAS program from the NSC Accounting AAS-T degree (the most common path) will have already taken ACCT 255 Individual Income Tax and ACCT 257 Business Tax Accounting, so they will already have taken two introductory tax courses prior to AIA 402 International Taxation. For these reasons, we do not share Dr. Smith's concern about student preparation for AIA 402.

*e) General Education Requirements: Are the general education requirements suitable for a baccalaureate level program? Do the general education courses meet breadth and depth requirements?*

**Mr. Abeel:** Yes. Coursework in intercultural communication, multicultural communication, technical writing, public speaking, etc. all are critical for success as an international accountant.

**Dr. Smith:** The General Education courses look fine, though the typical University Bachelors degree includes 300-level courses in Marketing and Management that do not appear in this program design. These courses in Marketing and Management are important foundations, and could be tailored to an International focus, or more general. Each program has to make trade-offs, so this might just be an inherent limitation.

**NSC Response:** We expect that most of our BAS students will have taken a marketing course are part of their undergraduate studies and will be advising them to do so.

*f) Preparation for Graduate Program Acceptance: Do the degree concept, learning outcomes and curriculum prepare graduates to enter and undertake suitable graduate degree programs?*

**Mr. Abeel:** Yes.

**Dr. Smith:** Unfortunately, this program does not appear to allow students to pursue a traditional MBA or Masters in Accounting from any of the Public State Universities – or other Liberal Arts Universities. Students who embark on this BAS should probably receive full notice that there are limited Masters programs available (e.g they could take the ITAM programs at CWU, but not Business).

I am not familiar with all of the details that would be required in order to have courses like Intermediate Accounting eligible to be transferred to Universities like UW, WSU, Western, Central and Eastern. Assuming the courses are taught by appropriate faculty (e.g. Masters – often with a Certification), then it might be possible to get articulation.

**NSC Response:** NSC does not agree with Dr. Smith's suggestion that graduates of the AIA BAS program would be unable to pursue a master's degree in business or accounting. This is contrary to our experience with the similar International Business BAS program in which nine graduates have gone on to masters degree programs offered by several institutions, including four at the University of Washington or Washington State University. As indicated above, we already have joint marketing/pathway agreements in place with CWU (ITAM program), WGU, CityU, and Lynn University for masters degree pathways. It is our intention to develop more of these.

*g) Faculty: Do program faculty qualifications appear adequate to teach and continuously improve the curriculum?*

**Mr. Abeel:** I am unable to fairly assess this question.

**Dr. Smith:** The faculty expectations for most Bachelor's programs at Universities would be a minimum of a Masters degree, with an expectation of having a credential (CMA, CPA, CFE, CIA, etc). If the faculty have only Bachelors degrees and no Certifications, then this seems to be inadequate.

**NSC Response:** Based on this comment and after some consideration, we have added having an accounting credential to the *minimum* part-time instructor qualifications. Our preferred qualifications remain that instructors have an advanced degree.

*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?*

**Mr. Abeel:** I am unable to fairly assess this question.

**Dr. Smith:** One of the comments on page 23 (section 18) lists the possibility of earning accreditation from AACSB or ACBSP. The AACSB requires faculty who perform research, which does not seem to be a component of the North Seattle faculty portfolio right now. It is a major investment and a change in culture, such that it appears unrealistic. The ACBSP status may be more attainable, though it will take time.

**NSC Response:** NSC agrees that ACBSP accreditation may be more easily attainable than AACSB, but we will investigate both options.

*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?*

**Mr. Abeel:** It is my understanding that the Advisory Committee did provide a positive recommendation to proceed with the international accounting BAS program.

**Dr. Smith:** The proposal indicates that 13 individuals with appropriate background provide input on the design of the BAS (Page 18 of the Statement of Need). The proposal also lists a few outside professionals for the Initial Advisory Board (page 26 of proposal – though only 5 of the 9 are external to North Seattle). Adding some Advisory members from local CPA/Tax firms who work internationally would be a good addition, as well as nonprofits and governments who work internationally.

**NSC Response:** NSC agrees with Dr. Smith's suggestion.



j) *Overall assessment and recommendations: Please summarize your overall assessment of the program.*

**Mr. Abeel:** I believe this could be an outstanding program – and one that students interested in having a career with a more global viewpoint would be very interested in pursuing.

**Dr. Smith:** The design is really quite nice and there are most likely a certain number of students who have expressed interest. The concerns relate to the quality of the faculty, the lack of transfer to Masters programs, and the market/competitor analysis (see below). With quality faculty and students willing to enroll, this could be a really strong program that builds on the Accounting Certificate (though adding numbers of graduates of that specific program would help in the assessment). If the students do not enroll or the College cannot recruit adequate faculty, then there are serious concerns.

COMPETITOR ANALYSIS..... omitted Central Washington University and its two Centers in King County – at Edmonds College and Highline College. CWU Tuition is approximately the same as North Seattle (a little over \$6,000 per year) and should be included in Table 9 of the Statement of Need (page 19).

Page 10 of the Statement of Need also omits the graduates from CWU in King County (almost all of whom complete an AA degree at surrounding Colleges like Edmonds, Everett, Cascadia, North/Central/South Seattle, Bellevue, Highline and Green River. The IPEDS data might not separately list the King County CWU grads, but I know that we enroll approximately 70-100 students in our 300-level Intermediate Accounting series each year. And the graduation completions from UW-Tacoma are also potentially of interest to see overall trends.

BELLEVUE experience with BAS ACCOUNTING??

The IPEDS data on page 10 of the Statement of Need shows that only 4 students graduated from Bellevue College and its BAS in Accounting. Getting more clarity on the plans and implementation of that degree would seem to be of great value – especially to see if students are enrolling or seeking other options like UW-Bothell, CWU, UW-Seattle or other.

**NSC Response: Overall, NSC sees these comments as quite positive with regard to program design and delivery.**

**The Statement of Need found an unmet demand gap of 1,251 jobs in King County at the baccalaureate level. While it would have been desirable to add in these additional supply sources mentioned, it would not have had any significant impact on the conclusion or the overwhelming need for this degree. We may have under-estimated the supply by about 100 graduates, but it would still leave an annual unmet demand for baccalaureate-trained accounting professionals of over 1,000 jobs per year.**



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