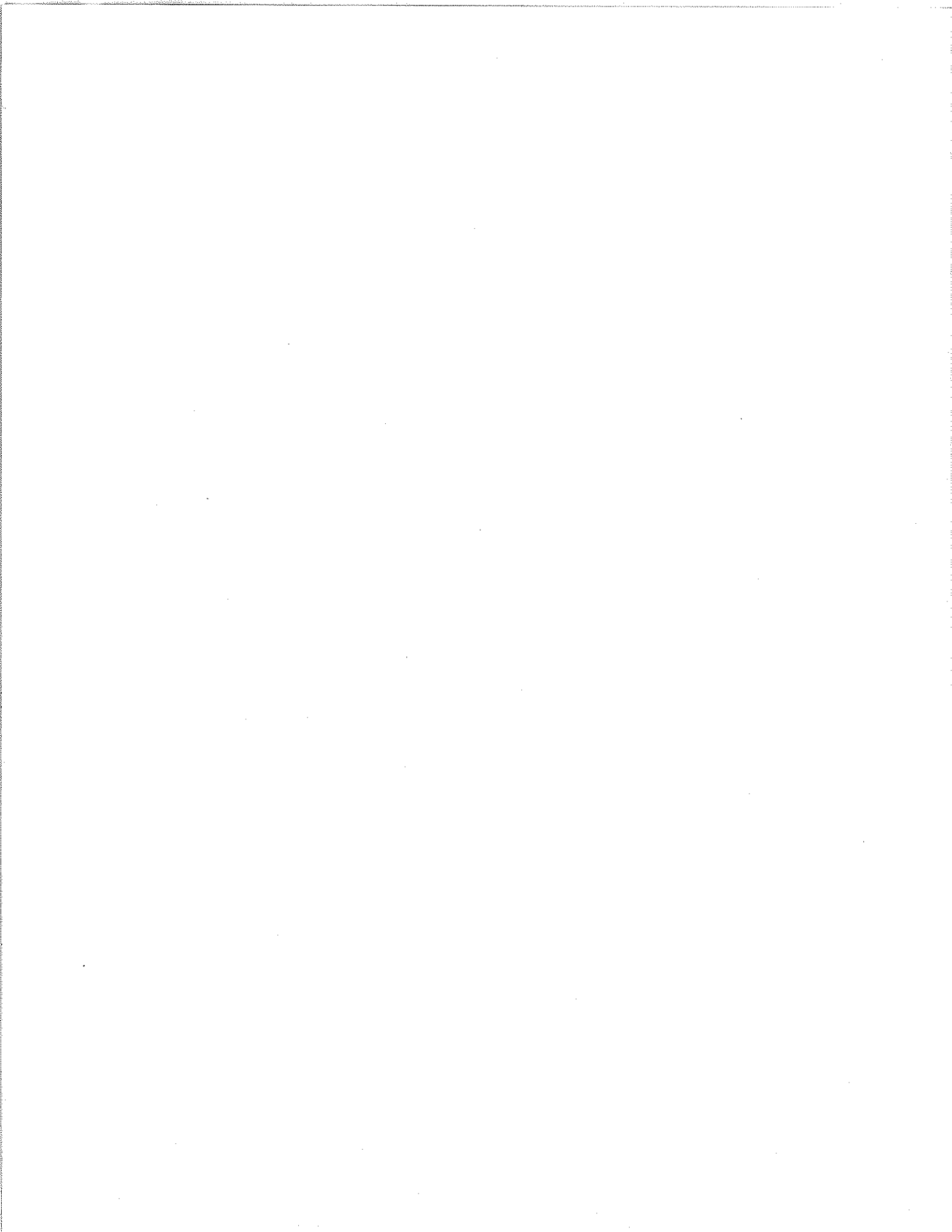




AY 2010 – 2011
Program Review

Accounting



Bachelor of Science

Accounting

Program Review

2005 – 2010

A. PROGRAM OVERVIEW

The B.S. in Accounting is one of the original programs in the 1974 Baccalaureate granting legislation. It is a mature, selective, and well-established program staffed with experienced and professional faculty. This rigorous program attracts excellent students and has developed a good reputation with regional and state-wide employers.

Characterized with a high CPA exam pass rate, graduates have traditionally enjoyed a solid job market, and are currently in high demand. Current students may choose from the Public Accounting concentration or they may enter the 3 + 2 program, through which students can simultaneously earn their B.S. in Accounting and Master of Business Administration. Students whose major is not accounting may earn a minor in accounting.

Currently, all 50 states require, or will require in the future, CPA candidates to complete 150 hours of academic credit to become professionally certified. Mesa State College's accounting students can fulfill this requirement through our five-year 3 + 2 program. An additional benefit to the MBA program is the infusion of full-time, high quality, students. Colorado has adopted the 150-hour rule effective 2015.

The accounting program also provides significant support to the community through the Income Tax Assistance program, student consulting projects, and by providing the professional community with a steady supply of interns and high quality graduates.

The accounting program has four tenured or tenure-track faculty members and three part-time adjunct instructors, one of which is in Montrose. All faculty members have professional experience in accounting as do the adjunct instructors.

B. PROGRAM GOALS and OBJECTIVES

In accordance with the Colorado Legislature, Mesa State College has a fourfold mission:

- Specialized graduate programs,
- Baccalaureate programs,
- Vocational and technical programs, and
- Regional education provider.

The baccalaureate accounting program and its faculty contribute to all four components of the mission statement. The accounting faculty teach in the M.B.A. curriculum and provide course work necessary for the Associate in Applied Science (Accounting Technician). Adjunct faculty also teaches accounting courses on the Montrose Campus.

Two courses in the accounting program are required for the Bachelor of Business Administration and the Bachelor of Science in Computer Information Systems. The accounting program also provides a general education selection for the applied studies requirement for various programs. Other programs such as the Bachelor of Applied Science (BAS), the Bachelor of Science in Construction Management and Sports Management, Bachelor of Arts in Music, elective studies in business and the Associate of Arts business programs, the Bachelor of Arts in Music, with Elective Studies in Business concentration, also require Accounting 201 and/or Accounting 202 for their programs.

The goals and objectives of the accounting program follow the goals of Mesa State College. As stated in the college catalog, "The avowed hope of institutions of higher learning is that students will emerge with well-developed faculties for critical judgement, analytical thought, and an awareness of their world. . . A Mesa State College baccalaureate graduate should: Be able to communicate effectively in the English language; Understand the structure and discipline of mathematical thought and its use in problem solving. . . ; Be able to think critically and recognize issues across a broad spectrum of subjects; Understand the complexities of our social, economic, and political environment, including moral ethical and philosophical issues..." (p. 45, *Mesa State College Handbook*)

The American Institute of Certified Public Accountant's (AICPA) core purpose for a CPA is "making sense of a changing and complex business world." CPAs are expected to deliver value to the world by:

- Communicating the total picture with clarity and objectivity,
- Translating complex information into critical knowledge,
- Anticipating and creating opportunities, and
- Designing pathways that transform vision into reality.

The overall goal of the accounting curriculum is to provide the knowledge and skills needed to succeed in an accounting career. Specific objectives for graduating students include:

- Mastery of the accounting body of knowledge,
- A thorough understanding of the business basic body of knowledge,
- Proficiency in the use of business technology and software,

Effective communication skills, and
Employment in their field

The program's goals are clearly aligned with those of the College and accounting profession.

C. DEMAND for the PROGRAM

The declining demand from the last program review has stabilized and is expected to increase over the next few years. The Bureau of Labor has projected that between 2008 and 2018 the demand for accountants and auditors will increase by 22 percent. The average number of majors has grown by 12 percent since the last review and is currently near 120 students.

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> | <u>2009</u> | <u>2010</u> |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Accounting Majors | 133 | 142 | 118 | 111 | 102 | 121 |

The critical figure for us is the number of students passing ACCT 321 (Intermediate Accounting I) and enrolling in ACCT 322 Intermediate Accounting II). Here, as in other accounting programs, ACCT 321 is the “gatekeeper” course that solidifies their interest in accounting and helps determine which students will be successful in the accounting program. The demand for ACCT 321 has grown since the last program review and in order to accommodate the demands of the students, we were required to offer two sections of this rigorous course. See Appendix A.

| <u>Average Enrollment</u> | <u>1999-2004</u> | <u>2005-2010</u> |
|----------------------------------|------------------|------------------|
| Accounting 321 (Intermediate I) | 37 | 43 |
| Accounting 322 (Intermediate II) | 25 | 35 |

Given the normal attrition in ACCT 321, there is currently only one section of ACCT 322 offered. We do not have sufficient faculty to offer two sections of this class or other upper-division accounting classes. The average number of graduates is currently around 20 with a high of 28. See Appendix A. The demand for accounting graduates is currently high and, consistent with the Bureau of Labor study, we expect to see the number of majors and graduates increase accordingly. While over the period of this report the number of students interested in a general business degree has dropped, the most recent count of students selecting accounting as their major has enjoyed a resurgence.

D. SUMMARY OF RESOURCES

Consistent with Mesa State College's mission, the primary motivation for the accounting faculty is to do their best teaching. All are concerned that the students do well and learn to the best of their ability. Cooperative education in accounting is encouraged, and the community is highly receptive to the program. Additionally, many accounting majors work part-time in the community to build their experience prior to becoming full-time participants in the job market.

Unique Program Characteristics Influencing Resource Needs

In late 2009, MSC acquired an academic site license from Gleim Publications, Inc. to provide CPA Exam preparation access on the MSC network. Beginning in the spring 2010, the Audit II course is taking advantage of this new free resource for students in order to better prepare them for the CPA exam. Audit II students have an opportunity to hear a panel discussion in which MSC alumni provide information on study strategies for the CPA exam. The students complete a CPA exam study plan at the beginning of the semester. Each week of the semester, Audit II students complete a minimum number of questions in Gleim for homework. The final exam consists entirely of multiple choice questions taken in Gleim, mimicking the computerized CPA exam environment.

Beginning in 2009, all students in the Accounting Information Systems course participate in a consulting project for a real client. This project gives students the opportunity to apply their accounting knowledge and QuickBooks skills in a real business situation. To date, the clients have consisted of a beauty salon, a handyman service, and the student-run business, Juice Junction, at the Maverick Center. The project gives students experience in interviewing a client, gathering the needed information to record transactions, preparing financial statements, and providing internal control recommendations to small businesses.

Starting in Fall, 2007, students in Financial Accounting began preparing homework on-line using the homework manager accompanying the course text. On-line preparation allows students quick feedback on their successes or failures in completing assignments, and assists in developing the discipline necessary for students to succeed in accounting.

Each year the Advanced Tax and Research class provides a Tax Assistance Program (TAP) clinic on campus to prepare income tax returns and answer tax questions. The clinic is organized with the assistance of accounting professionals, and is one of a very limited number of free tax assistance sites in Grand Junction. Students develop community service and client interviewing skills by providing approximately 40 hours of assistance, working with actual income tax data and practicing CPAs. In addition, it provides a valuable and essential service to area taxpayers, including students, retirees, and other area residents.

Provided by the library, RIA Checkpoint is an on-line tax research service which provides students with the ability to perform extensive tax research both during class (e.g., during

exams) and when class is not held (e.g., during TAP). In addition, the library has made a computer lab available for special events, thereby encouraging students to conduct research during tax exams, mimicking the CPA exam.

The accounting faculty also supports a 3+2 MBA program. While, currently only one accounting course is offered at the graduate level, the faculty envision developing an MBA accounting track to assist students in meeting Colorado's requirement of accounting graduates earning 150 hours of academic credit to sit for the CPA exam and earn their license.

MSC has had an organized Accounting Club since 1986. The meetings provide opportunities for students to meet local accounting professionals, to learn of opportunities available after graduation, to get better acquainted with each other, and to develop leadership skills. Many accounting students are members of, and officers in, the Accounting Club. Each fall the club sponsors a trip to Denver for interested accounting students, giving them an opportunity to meet with Denver CPAs and other employers who may have need of accountants. This opportunity expands the possibilities of accounting students for employment.

The American Institute of Certified Public Accountants (AICPA) and the Colorado Society of Certified Public Accountants (CSCPA) encourage student memberships. MSC accounting majors have taken advantage of these opportunities to belong to professional organizations. They also participate in the Student Information and Interview Days sponsored by the CSCPA. In conjunction with the CSCPA, each fall Mesa State organizes a student night and firm visitation day and reception where students spend the afternoon with members of the Grand Junction professional accounting community. Thirty-five students participated in the most recent event.

MSC accounting students are also active in the student government (ASG). For example, among the several accounting student contributions to ASG during the 2009-2010 academic year, an accounting student served as ASG president. During the current 2010-2011 school year, an accounting major holds the position of student trustee and serves on the Board of Trustees for the college. The Vice-president of the Student Body Association is also an accounting major.

Phi Beta Lambda (PBL) is a campus business fraternity in which accounting students have actively participated for over two decades. Students have participated at state and national levels in accounting and other business competitions and placed highly.

A significant number of accounting majors have been elected to Who's Who among Students in American Colleges and Universities and to Alpha Chi, the national scholastic honor society which is the highest academic honor a student can achieve at Mesa State College.

Placement of graduates has been very successful, even in the current economic conditions. Those students who choose to remain in the area constitute a major presence

for Mesa State's program at meetings of local accounting groups. The cohesiveness of students within Mesa State's accounting program continues through their accounting careers. Students work together to improve classroom performance for themselves and their peers. Peer tutoring strengthens the introductory courses. Upper-division students benefit from studying together through review of materials, a benefit which often manifests itself through high passage rates on the CPA examination.

Faculty & Staff

The primary strength of the MSC accounting program is the faculty. Since its inception, the program has followed the practice of hiring faculty with a combination of education, practical work experience, and professional certification in order to provide the best, most practical educational experience for our students. All full-time accounting faculty have been practicing Certified Public Accountants and some have additional professional certifications. The professional work experience of our faculty greatly enhances the classroom experience. Currently, four full-time faculty members teach accounting courses. All have either doctoral degrees and/or a combination of education and professional work experience. All are concerned that the students do well and learn to the best of their ability. See Appendix F.

In lieu of a formal advisory board, the faculty has developed extensive working relationships with practicing accounting professionals (e.g., several practicing professionals volunteer each spring to assist our Tax Assistance Program). These contacts assist faculty in monitoring changes occurring in the profession and needed in the education of our students. A list of those professionals may be found in Appendix E.

The accounting faculty has an excellent working relationship. They have, for a number of years, worked closely with one another, both in reviews of course content and in helping with classes as needed when members are out of town attending continuing professional education seminars.

Continuing professional education is part of the CPA certification, as well as the other professional certifications. Coupled with the need for continued updating in changing subject content and methods of teaching, this requirement leads the accounting faculty to attend several symposia, conferences, and/or seminars each year as well as engaging in extensive personal study and sharing with colleagues.

While all of the accounting faculty are capable of teaching a variety of courses, each person has strengths in a specific area of accounting. The faculty members are very active in campus and community activities, both to increase their effectiveness in the classroom and to contribute to the college and professional community. Some accounting faculty maintain course web sites, providing syllabi, project, and other course materials.

Below is a table listing present faculty, the year they started teaching full-time at Mesa State College, academic rank, education, certifications, and specialty areas.

| <u>Name</u> | <u>Year Hired</u> | <u>Rank</u> | <u>Degree and Certification</u> | <u>Degree-Granting Institution</u> | <u>Specialties</u> |
|----------------|-------------------|---------------------|---------------------------------|------------------------------------|--------------------------------------|
| Suzanne Lay | 2006 | Assistant Professor | M.B.A., M.S.B.E, CPA | Emporia State University | Auditing, AIS, Financial |
| Craig Fossett | 2004 | Assistant Professor | M.B.A., CPA, CFE, CMA, CIA, CFF | Western State College | Advanced, Governmental, Intermediate |
| Geoffrey Gurka | 2001 | Professor | Ph. D., CPA | Michigan State University | Tax, Financial |
| David Rogers | 1975 | Professor | M.B.A., CPA | Golden Gate University | Cost, Managerial |

While the primary focus of the Accounting faculty is classroom teaching, they are also involved in the campus community, chairing and serving on a number of committees. They are active members of professional organizations such as the Colorado Society of CPAs, the American Institute of CPAs, the American Accounting Association, the Mountain Plains Management Association and the Institute of Internal Auditors. Mesa State College faculty are involved in professional research, publication, and presentations.

Physical Facilities

Physical facility resources focus primarily on the new Academic Classroom Building (ACB), the location in which most accounting courses are taught and the faculty have their offices. All classrooms have advanced multi-media capabilities in ACB. All faculty have Internet access in their offices and classrooms and employ multi-media in their classes. Smaller class sizes provide an optimal learning environment for students. Accounting classes are small enough for individual attention but large enough to provide a variety of student background and interaction. The emphasis on strong computer skills throughout the program produces graduates who are well-prepared technologically.

Instructional Equipment and Information Technology Use

Information technology is used by all faculty throughout all courses in the accounting program, including the use of spreadsheet analysis in Managerial, Cost, and Advanced Accounting. These classes require students to complete projects which utilize computer skills in excess of those required of entry-level accountants. That said, the program's objective to be the premier undergraduate accounting program of western Colorado region has led to the adoption of several advanced uses of technology.

Students in Accounting Information Systems participate in a consulting project for a real client, applying their accounting knowledge and QuickBooks skills in a real business

situation. The project gives students experience recording transactions and preparing financial statements using financial accounting software.

The Advanced Tax and Research class provides a Tax Assistance Program (TAP) clinic on campus to provide computerized income tax return preparation services and research tax questions. TAP provides students with the experience of working with real-life income tax data using tax return preparation software.

RIA Checkpoint provides students and faculty with the ability to perform extensive tax research on and off-campus, including during exams and TAP.

Students in Financial Accounting and Managerial Accounting now have the additional opportunity to take those two classes completely on-line. Financial accounting students also prepare homework on-line, giving them experience with cloud computing.

Incorporating computer assignments throughout all accounting courses means new graduates already possess advanced spreadsheet, accounting software, tax return preparation, on-line research, presentation, and writing skills.

Library, DVD, Video, etc.

The Tomlinson Library materials budget for Business Administration - Accounting has remained steady over the past few years, allowing for the acquisition of new titles supporting this program. Through consortia agreements with Marmot (Western Slope academic and public libraries) and Prospector (25 academic and public libraries in Colorado, including CU-Boulder, Colorado State University, and Denver Public), Mesa State students have easy access to library collections throughout the state. Tomlinson Library's Interlibrary Loan Department also provides access to collections throughout the United States.

Online availability to materials is an important component of contemporary library service, allowing student access from off campus at any time of the day or night. As shown in Appendix C, Tomlinson Library maintains subscriptions to a variety of online databases supporting the Accounting program. These include Business Source Premier, one of the major business periodical aggregators, providing access to 2300 full-text journals; RIA Checkpoint, a premier tax research database; and Lexis-Nexis Academic, with sections covering accounting and tax law. Using accounting as a subject heading, there are also about 50 electronic books that can be accessed through the Library's online catalog.

Unique Sources of Revenues and Expenditures

Developing the accounting program to prepare students for a career in the rapidly evolving accounting profession has led to some expenditures unique to the accounting

program. These include:

To better prepare our students for the CPA exam, the accounting program has obtained an academic site license from Gleim Publications, Inc. to provide access to CPA exam style questions.

To better prepare our students for a career in accounting, Accounting Information Systems expanded its content to provide QuickBooks and consulting services to small business clients, at minimal cost to the college or the Accounting program.

To better prepare our students for a career in income taxation the accounting program provides tax return preparation software for use in the tax assistance program.

To better prepare our students for researching tax law, RIA Checkpoint, a cloud-based tax research service, is provided by the library to assist students and to support the Tax Assistance Program.

E

ACCREDITATION by PROFESSIONAL, REGIONAL, or NATIONAL ASSOCIATIONS

Mesa State College and its academic programs are accredited by the Higher Learning Commission of the North Central Association of Colleges and Schools. The accounting program has met the Colorado State Board of Accountancy's educational requirements and its graduates are permitted to take the CPA exam.

Changes since the last Program Review

The 1999-2004 program review and recommendations are in Appendix D.

A major recommendation was that "the number of faculty members in the program be increased as possible to allow for specialty diversification and course development". This has not happened; instead all concentrations except Public Accounting have been discontinued due to lack of enrollment in those other concentrations. A high quality concentration in Public Accounting is being provided with four full-time faculty members and two part-time faculty members. When the State of Colorado implements the new 150 hour requirement in 2015; the program will have to expand its offerings and should not rely on part-time faculty.

The previous review recommended that "marketing efforts increase to stimulate enrollment increases" and it has been successful. The number of majors has increased by 12 percent as shown in Appendix A. The faculty has continued its effort to recruit students externally via local High School visits and internally.

As an alternative to the recommendation of reinstating an advisory board, the accounting faculty chose to develop extensive professional contacts with local CPAs to help with specific areas such as the Tax Assistance Program, auditing and accounting information systems projects, and Student Night. See Appendix G for a list of professionals that have provided support. This has encouraged more professionals to get involved and obtained greater direct support. Other courses in which active support is being considered include governmental and advanced accounting.

PROGRAM ASSESSMENT PLAN AND OBJECTIVES

Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

The degree program requires forty-two credit hours of course work in accounting of which thirty-six are upper-division. Graduates and employers have indicated that our students are well prepared for an entry level position.

All senior accounting students are required to take the Business Major Fields Achievement Test (MFAT) exam before graduation. Our assessment goal is for the mean percent correct of the accounting sub-section of the Business MFAT to be at or above 60. During the review period, no graduating class has averaged less than 74 (subtest scores were not available for the 05/06 year).

There is no way to know the exact number in a graduating class that takes the CPA exam. Some take it in other states and some years after graduation. Starting in 2004, the State Board of Accountancy no longer publishes the names of graduates who pass. We surveyed graduates three years past graduation as to whether or not they have passed the exam but had difficulty getting responses. Beginning in 2009, we subscribed to a service that provides us with summarized information regarding CPA pass rate. There is not enough information to determine how long ago the candidate graduated from MSC. Our results were favorable compared to the passing rate of other non-major Colorado universities for 2007-2008. Compared to all Colorado colleges and universities, we placed 6th out of 13th in terms of passing rate for 2008. Those results were not as high as we had hoped (see Appendix E).

Due to a lack of faculty resources, we no longer offer a CPA review course for our students which we believe is a disadvantage that affects the passing rate. To improve the CPA pass rate, we have implemented several actions:

- We now only have the public accounting concentration. As a result, we modified the program to require that all majors take six hours of audit by requiring Audit II instead of allowing it to be a concentration elective. This change is effective for 2010-2011. Given that Audit has an entire section (one fourth) of the CPA exam, three hours was simply not adequate preparation for our students.
- We have acquired an academic site license for the Gleim CPA Review exam preparation software for our students to access free study materials.
 - We are incorporating more CPA Exam preparation in individual courses in lieu of the preferred choice, a stand-alone CPA Review course.

- A panel discussion is held in Audit II with MSC alumni giving advice on CPA exam study strategies.
- Senior accounting students are required to complete a detailed CPA Exam Study Plan.
- Audit II students complete weekly homework and their final exam using the Gleim Review software.

Graduates will demonstrate a thorough understanding of the business basic body of knowledge appropriate for the bachelor's degree level.

The degree program requires thirty-three credit hours of course work in a business core of which 12 are upper-division. The core consists of courses in finance, management, marketing, business law, economics, and computer information systems. Accounting seniors are required to take the business capstone course, Business Strategy. We modified the program for the 2010-2011 academic year to require Business Communications for all accounting majors.

All senior accounting students are required to take the Business MFAT exam before graduation. Our assessment goal is for the accounting majors to average at or above a score of 153 on all parts of this exam. During the review period, no graduating class has averaged less than a score of 163.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that the accounting program provided them with a thorough understanding of the business basic body of knowledge appropriate for their entry level position. Between 2004 and 2008, 100% of the responses have confirmed this expectation. Alumni were not surveyed in 2009.

Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level.

The degree program requires six hours in computer information systems courses including the Advanced Business Software course and beginning in 2010-2011, CISB 210 -Fundamentals of Information Systems which replaced CISB 101 -Business Information Technology. The use of computer technology is required in most of the accounting curriculum. Income Tax courses require the preparation of tax returns and development of tax memoranda using on-line research and return preparation software. Several other courses incorporate on-line research.

As an assessment goal, Cost Accounting students are assigned three major electronic spreadsheet problems. A faculty jury reviews and assesses the final project with the expectation that at least 90% of the students have obtained the required level of proficiency. During the review period, no less than 93% have met this required level during any given year.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that the accounting program provided them with the necessary technology and software skills for their entry level position. To date, all but two student responses have confirmed this expectation. The two negative responses both indicated a desire for the program to incorporate specific accounting software such as QuickBooks or Peachtree. This was introduced to the program in 2009. Alumni were not surveyed in 2009.

Graduates will demonstrate effective communication skills.

Most courses in the accounting program and the business core require presentations. We have added the requirement of BUGB 211 – Business Communications beginning in 2010-2011. The required business capstone course, Business Strategy, assigns lengthy case studies to teams of students from all areas of business. Each team completes a written report and makes a formal presentation to the class as if this were to the Board of Directors.

As an assessment goal, senior students are given a major research project in Advanced Income Tax and three presentations in Auditing II. A faculty jury assesses the research projects and one of the Audit presentations with the expectation that 90% of the students will demonstrate effective communication skills. To date 100% have met this expectation for oral communication. For the written communication expectation, only 83% in 2007 and 89% in 2006 met the requirement. For all other periods, 100% of students met this expectation.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that Mesa State College provided them with the necessary communication skills for their entry level position. To date, 100% of the responses have confirmed this expectation. Alumni were not surveyed in 2009.

Faculty success data: (1)teaching; (2) advising; (3) scholarship; (4) service; (5) other achievements

Teaching: The four full-time faculty members teaching in the program have both professional credentials and industry experience. Only Geoffrey Gurka has a Ph.D. See Appendix F for faculty vitae. The accounting faculty members participate in student evaluations in every class every semester. Department Head and peer evaluations also occur. Teaching is given the highest priority by the accounting faculty and each member has achieved a rating of excellent in teaching during the review period.

Advising: The accounting faculty believes that quality advising is critical for recruiting, retention, and future alumni relationships. Each faculty member has assigned advisees and attempts to meet with them multiple times each semester. One of the strengths of the program is the faculty interaction with students which occurs regularly in the classroom, office, coffee shop, etc. Every accounting faculty member has more posted office hours than the required five.

Scholarship: All faculty participate in scholarly activities. Since this is a professional program, each member is required to be a Certified Public Accountant and as a result much of the scholarly activity is in continuing professional education. In addition, given the faculty's commitment to teaching, the balance of the scholarly activity has been related to classroom instruction. Most of the faculty do not have terminal degrees, and therefore are not expected to do the type of research expected in other disciplines. The faculty has a good record of presenting papers at regional conferences. See Appendix F for faculty vitae.

Service: All faculty members serve on discipline specific committees, departmental committees, and campus committees. David Rogers received the Outstanding Faculty Service Award during the review period.

Other Achievements: Suzanne Lay received an Outstanding Educator award from the Grand Junction Chamber of Commerce. Geoffrey Gurka received an IRS Award for Outstanding Public Service and two IRS Certificates of Appreciation.

EFFECTIVENESS

Student Success Data

Excluding the major Colorado universities, Mesa State College (MSC) has ranked first or second in CPA exam pass rates in each of the last four years. In 2008, the latest year for which data is available, 60.7% of our graduates passed at least one section of the CPA exam, earning us the best passing rate for all non-major Colorado colleges. Expanding the comparison to all Colorado schools with continuous programs, MSC places in the upper 50%, (6th of 13). See Appendix E for a rank comparison of non-major Colorado colleges and all Colorado schools with continuous programs.

Starting in 1999, accounting supports a small, high quality, 3+2 MBA program. With entry limited to the best of the undergraduate accounting students, 18 students have successfully completed the program to simultaneously graduate with a BS in Accounting and an MBA. A list of graduates can be found in Appendix H.

Ad hoc data (e.g., students contacting faculty seeking position recommendations) suggest that even in our currently poor economy, few of our graduates are employed outside of accounting. The accounting faculty is unaware of any graduates who are unemployed.

F. PROGRAM STRENGTHS

The primary strength of the MSC accounting program is the faculty. Since its inception, the program has followed the practice of hiring faculty with a combination of education, practical work experience, and professional certification in order to provide the best, most practical educational experience for our students. All full-time accounting faculty have been practicing CPAs and some have additional professional certifications. The professional work experience of our faculty greatly enhances the classroom experience.

While all of the accounting faculty is capable of teaching a variety of courses, each person has strengths in a specific area of accounting. Each is active in campus, professional, and community activities, both to increase their effectiveness in the classroom and to contribute to the college and professional community.

The primary strength of the Accounting faculty is teaching, as demonstrated by the following program enhancements spearheaded by accounting faculty:

Accounting Information Systems students provide consulting services to aid small business entities.

Advanced Tax and Tax Research students staff a Tax Assistance Program (TAP) to prepare income tax returns and answer tax questions for area taxpayers. The program is organized with the assistance of accounting professionals.

MSC has an academic site license from Gleim Publications, Inc. to provide CPA Exam preparation access to accounting students.

RIA Checkpoint access is provided to enable extensive tax research for class use and for the Tax Assistance Program.

Audit II students are presented a panel discussion in which MSC alumni provide information on study strategies for the CPA exam. A CPA exam study plan is required at the beginning of the course.

A second strength of the accounting program is its students:

Many accounting students are members of, and officers in, the Accounting Club. Accounting majors are members of professional organizations such as The American Institute of Certified Public Accountants (AICPA) and the Colorado Society of Certified Public Accountants (CSCPA). In conjunction with the CSCPA, each fall Mesa State organizes a student night and firm visitation day and reception where students spend the afternoon with members of the professional accounting community.

Accounting students are also active in the student government (ASG), including the role of ASG president (2009-2010).

Accounting students have been actively involved in Phi Beta Lambda (PBL) (a business fraternity) for over two decades. Students have participated at state and national levels in accounting and other business competitions, and placed highly.

A significant number of accounting majors have been elected to both Who's Who among Students in American Colleges and Universities and to Alpha Chi, the national scholastic honor society which is the highest academic honor a student can achieve at Mesa State College.

A third strength is the extremely successful placement of graduates. Students who choose to remain in the area find positions and constitute a major presence for Mesa State's program at local accounting group meetings. The cohesiveness of students within the program continues through their careers. Students work together to improve classroom performance for themselves and their peers. Peer tutoring strengthens the introductory courses. Upper-division students benefit from studying together through review of materials, a benefit which often manifests itself through improved passing rates on the CPA examination.

G AREAS NEEDING STRENGTHENING

One difficulty in the accounting program is the 12-hour teaching load which currently requires three or four different preparations. Since the focus of the accounting program is on good teaching, the majority of the available time is dedicated to class preparation and student learning. The faculty has difficulty finding time to undertake meaningful scholarship and service in addition to properly preparing for classes.

The limited number of faculty, already overburdened meeting current course needs, hinders our ability to develop new courses that could more appropriately meet the needs of future accounting graduates (and other related disciplines).

Minimal travel money to attend conferences and seminars makes keeping up on the current changes in content and teaching methods difficult. Faculty often incur additional personal costs in order to maintain their skills at the levels they deem appropriate to best educate the students. Additionally, unlike their peers at other institutions, faculty must personally incur all costs of professional dues, subscriptions and continuing professional education, licensure, and tuition for terminal degrees.

The problem of lack of support for professional skills maintenance is exacerbated by the salary scale of the institution. Accounting faculty are paid less than their peers at other institutions. The combination of lower pay and lack of professional development support creates difficulties in attracting and retaining faculty with terminal degrees.

While available student scholarships increased during the mid years of this review period, recent indications are that these scholarships are declining. This is a particular problem for accounting students, many of whom are already working 20+ hours per week, and hinders the attractiveness of the program to new students.

H. VISION

In the future we envision the Mesa State College Accounting Program as one of the very best in the region, second only to the major universities. The program will have a high CPA Exam pass rate that validates the quality of the program. We expect our graduates to be highly recruited by regional firms. We also expect growth in both the baccalaureate and 3 + 2 programs, based on Bureau of Labor statistics and a projected 22 percent growth rate anticipated in the need for accountants and auditors between 2008 and 2018. It is also incumbent on the college to make available the appropriate resources to allow us to offer more sessions and accommodate that growth. Consistent with recent changes in demand for ACCT 321 and nationwide trends, we anticipate a growth in demand for the program greater than current faculty resources can accommodate.

Proposals for strengthening the program

- We need to re-institute offering the CPA Review Course. With one of our most important goals being improving the CPA exam pass rate of our graduates, it would be to our benefit to offer them a course to help accomplish that goal.
- Build better relationships with the front-range accounting firms. As our accounting program grows we will need more businesses interested in hiring our graduates.
- Hiring a fifth faculty member would significantly aid the program in meeting the requirements for the 150 hour education in Colorado and allow us to teach a fraud and forensic accounting course, a CPA Review course, an International Accounting course, and the additional courses in the MBA program that would allow us to accommodate the MBA in accounting concentration
- Make additional funds available for continuing professional education and further educational access courses.
- Update teaching styles to appeal to today's student (e.g., facebook, twitter, on-line homework, etc.).

Program priorities requiring resources

There will be a priority need for hiring a new faculty member when David Rogers decides to retire for Managerial Accounting and Cost Accounting

While we have been hamstrung by limited resources, nationwide accounting programs have continued their development and offer courses in fraud, CPA review, etc. This hinders the attractiveness of our program when competing for students and thereby has hindered program growth. In short, the need for a 5th faculty member is becoming critical to the development of the Accounting program.

The rapidly approaching 150 hour requirement in Colorado only heightens the critical nature of the preceding point.

The currently poor economy may be forcing our program to grow in spite of the lack of resources. To the extent that the program continues to grow, we do not currently have the resources to offer multiple sections of any of the upper division accounting courses beyond intermediate.

Appendix A

Program Statistics

Table 1 Undergraduate Enrollment by Major Code, Fall Terms 2004 - 2009
Mesa State College

| Level | Major Code | Program Name | | | | | | |
|--------------------------|------------------|--------------------------------------|------------|------------|------------|------------|------------|------------|
| | | | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 |
| Baccalaureate | | | | | | | | |
| | 3105 | Accounting - Governmental Accounting | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 1 | 1 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 1 | 0 | 0 | 0 | 0 |
| | 3106 | Accounting- Info Tech | | | | | | |
| | | New Majors | 0 | 1 | 3 | 1 | 1 | 0 |
| | | Continuing Majors | 3 | 3 | 3 | 3 | 2 | 2 |
| | Sub-Total | | 3 | 4 | 6 | 4 | 3 | 2 |
| | 3107 | Accounting- Managerial Accounting | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 1 | 1 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 1 | 0 | 0 | 0 | 0 |
| | 3108 | Accounting- Public Accounting | | | | | | |
| | | New Majors | 7 | 8 | 19 | 14 | 8 | 13 |
| | | Continuing Majors | 36 | 43 | 30 | 30 | 24 | 27 |
| | Sub-Total | | 43 | 51 | 49 | 44 | 32 | 40 |
| | 3191 | Pre-Accounting | | | | | | |
| | | New Majors | 31 | 35 | 30 | 26 | 34 | 39 |
| | | Continuing Majors | 34 | 54 | 47 | 42 | 41 | 34 |
| | Sub-Total | | 65 | 89 | 77 | 68 | 75 | 73 |
| All Accounting | | | | | | | | |
| | | New Majors | 38 | 44 | 52 | 41 | 43 | 52 |
| | | Continuing Majors | 75 | 102 | 80 | 75 | 67 | 63 |
| Grand Total | | | 113 | 146 | 132 | 116 | 110 | 115 |
| | | | | | | | | |
| Majors from prev. review | | | 200 | 2001 | 2002 | 2003 | 2004 | 2005 |
| | | | 107 | 99 | 120 | 106 | 106 | 117 |
| | | | Avg 109.1 | | | | | |

**Table 1 Undergraduate Enrollment by Major Code, Spring Terms 2005 - 2010
Mesa State College**

| Level | Major Code | Program Name | | | | | | | |
|----------------------|-----------------------|--------------------------------------|------------|------------|------------|------------|------------|------------|------------|
| | | | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | |
| Baccalaureate | | | | | | | | | |
| | 3105 | Accounting - Governmental Accounting | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3106 | Accounting- Info Tech | | | | | | | |
| | | New Majors | 1 | 1 | 0 | 2 | 0 | 0 | 0 |
| | | Continuing Majors | 3 | 4 | 4 | 2 | 2 | 2 | 2 |
| | Sub-Total | | 4 | 5 | 4 | 4 | 2 | 2 | 2 |
| | 3107 | Accounting- Managerial Accounting | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 3108 | Accounting- Public Accounting | | | | | | | |
| | | New Majors | 13 | 12 | 7 | 6 | 9 | 6 | 6 |
| | | Continuing Majors | 40 | 47 | 42 | 39 | 29 | 37 | 37 |
| | Sub-Total | | 53 | 59 | 49 | 45 | 38 | 43 | 43 |
| | 3191 | Pre-Accounting | | | | | | | |
| | | New Majors | 26 | 18 | 14 | 14 | 13 | 13 | 13 |
| | | Continuing Majors | 48 | 60 | 51 | 48 | 49 | 63 | 63 |
| | Sub-Total | | 74 | 78 | 65 | 62 | 62 | 76 | 76 |
| | All Accounting | | | | | | | | |
| | | New Majors | 40 | 31 | 21 | 22 | 22 | 19 | 19 |
| | | Continuing Majors | 93 | 111 | 97 | 89 | 80 | 102 | 102 |
| Grand Total | | | 133 | 142 | 118 | 111 | 102 | 121 | 121 |

**Table 1 Undergraduate Enrollment by Major Code, Summer Terms 2004 - 2009
Mesa State College**

| Level | Major Code | Program Name | | | | | | | |
|----------------------|-----------------------|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | |
| Baccalaureate | | | | | | | | | |
| | 3105 | Accounting - Governmental Accounting | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 2 | 0 | 0 | 0 | 0 | 0 |
| | 3106 | Accounting- Info Tech | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Continuing Majors | 1 | 0 | 1 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 1 | 0 | 1 | 0 | 0 | 0 | 1 |
| | 3107 | Accounting- Managerial Accounting | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | Continuing Majors | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| | Sub-Total | | 0 | 2 | 0 | 0 | 0 | 0 | 0 |
| | 3108 | Accounting- Public Accounting | | | | | | | |
| | | New Majors | 0 | 0 | 0 | 0 | 0 | 0 | 1 |
| | | Continuing Majors | 13 | 26 | 11 | 7 | 10 | 8 | 8 |
| | Sub-Total | | 13 | 26 | 11 | 7 | 10 | 10 | 9 |
| | 3191 | Pre-Accounting | | | | | | | |
| | | New Majors | 4 | 0 | 2 | 3 | 3 | 3 | 6 |
| | | Continuing Majors | 15 | 46 | 16 | 13 | 19 | 14 | 14 |
| | Sub-Total | | 19 | 46 | 18 | 16 | 22 | 22 | 20 |
| | All Accounting | | | | | | | | |
| | | New Majors | 4 | 0 | 2 | 3 | 3 | 3 | 8 |
| | | Continuing Majors | 30 | 76 | 28 | 20 | 29 | 22 | 22 |
| Grand Total | | | 34 | 76 | 30 | 23 | 32 | 32 | 30 |

**Table 4. Degrees Awarded by Major Code, Fiscal Years 2004 - 2010
Mesa State College**

| Major Level | Major Code | Program Name | | | | | | | |
|----------------------|------------|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| | | | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 |
| Baccalaureate | | | | | | | | | |
| BS | 3105 | Accounting- Governmental Accounting | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | 3106 | Accounting- Information Tech | 1 | 1 | 2 | 1 | 3 | 2 | 0 |
| | 3107 | Accounting- Managerial Accounting | 0 | 0 | 1 | 0 | 0 | 0 | 0 |
| | 3108 | Accounting- Public Accounting | 16 | 13 | 24 | 18 | 21 | 15 | 17 |
| TOTAL | | | 17 | 14 | 28 | 19 | 24 | 17 | 17 |

Avg
19.429

| | | | | | | |
|-------------------|------|------|------|------|------|----------|
| Prior Review Data | 2000 | 2001 | 2002 | 2003 | 2004 | |
| | 12 | 20 | 18 | 16 | 17 | Avg 16.6 |

Total Accounting Registrations and Credit Hours by Academic Year - AY2005 - AY2010

| | AY 04-05 | | AY 05-06 | | AY 06-07 | | AY 07-08 | | AY 08-09 | | AY 09-10 | | 6 Year Change - Credit Hours | |
|----------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|---------------|--------------|------------------------------|---------------|
| | Registrations | Credit Hours | Registrations | Credit Hours | Registrations | Credit Hours | Registrations | Credit Hours | Registrations | Credit Hours | Registrations | Credit Hours | # | % |
| Lower - 100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | --- |
| Lower - 200 | 591 | 1773 | 557 | 1671 | 564 | 1692 | 576 | 1728 | 540 | 1620 | 583 | 1749 | -24 | -1.35% |
| Upper - 300 | 151 | 575 | 174 | 649 | 130 | 496 | 171 | 656 | 135 | 510 | 154 | 576 | 1 | 0.17% |
| Upper - 400 | 107 | 372 | 138 | 470 | 149 | 525 | 116 | 415 | 108 | 387 | 108 | 362 | -10 | -2.69% |
| Graduate - 500 | 13 | 39 | 8 | 24 | 18 | 54 | 17 | 51 | 11 | 33 | 15 | 45 | 6 | 15.38% |
| Total | 882 | 2759 | 877 | 2814 | 861 | 2767 | 880 | 2850 | 794 | 2550 | 860 | 2732 | -27 | -0.98% |

| | | | | | | | | | | | | | | |
|----------|-----|------|----------|-----|------|----------|-----|------|----------|-----|------|----------|-----|------|
| AY 99-00 | 877 | 2732 | AY 00-01 | 880 | 2758 | AY 01-02 | 921 | 2911 | AY 02-03 | 956 | 3018 | AY 03-04 | 860 | 2722 |
|----------|-----|------|----------|-----|------|----------|-----|------|----------|-----|------|----------|-----|------|

| | | | |
|---------------------------------|-----|---------------------------------|------|
| Avg Registration Current Review | 856 | Avg Credit Hours Current Review | 2745 |
| Avg Registration Prior Review | 899 | Avg Credit Hours Prior Review | 2828 |

ACCT 321

Fall 2010 = 48
Fall 2009 = 39
Fall 2008 = 37
Fall 2007 = 53
Fall 2006 = 38
Fall 2005 = 44

ACCT 322

Spring 2010 = 36
Spring 2009 = 31
Spring 2008 = 37
Spring 2007 = 30
Spring 2006 = 39
Spring 2005 = 36

Class Capacity Report By Department and Subject

| CRNNumb | Sec | P | Title | Credit Hrs | Start | End | Limit Enroll. | TotalHrs | Fees | Days | Btime | Ettime | Building/Room | Instructor |
|---|-----|-----|----------------------|------------|---------|----------|---------------|----------|------|--------|-------|-----------|---------------|-------------------|
| MARK | | | | | | | | | | | | | | |
| Marketing | | | | | | | | | | | | | | |
| 27017 | 231 | 001 | Principles of Market | 3 | 8/23/20 | 12/16/20 | 59 | 24 | 72 | T R | | 0800,0915 | ACB211 | Willson,Harry |
| 27177 | 231 | 002 | Principles of Market | 3 | 8/23/20 | 12/16/20 | 59 | 41 | 123 | T R | | 1230,1345 | ACB211 | Willson,Harry |
| 27474 | 231 | 003 | Principles of Market | 3 | 8/23/20 | 12/16/20 | 40 | 6 | 18 | T | | 1745,2030 | ACB212 | Atkinson,Thomas |
| 28509 | 231 | R71 | Principles of Market | 3 | 8/23/20 | 12/16/20 | 25 | 3 | 9 | T R | | 1730,1845 | MON200 | Asl,John |
| 27585 | 325 | 001 | Consumer Behavior | 3 | 8/23/20 | 12/16/20 | 25 | 22 | 66 | M W F | | 1100,1150 | ACB314 | Parman,Deborah |
| 27629 | 332 | 001 | Promotion | 3 | 8/23/20 | 12/16/20 | 25 | 6 | 18 | T R | | 1530,1645 | WS203 | Parman,Deborah |
| 27808 | 332 | 002 | Promotion | 3 | 8/23/20 | 12/16/20 | 25 | 10 | 30 | T R | | 0800,0915 | L122 | Parman,Deborah |
| 27628 | 335 | 001 | Sales and Sales Mana | 3 | 8/23/20 | 12/16/20 | 25 | 21 | 63 | T R | | 1100,1215 | S158 | Mayer,Robert |
| 27548 | 350 | 001 | Marketing Research | 3 | 8/23/20 | 12/16/20 | 15 | 13 | 39 | W | | 1200,1315 | ACB304 | Moorman,Jerry |
| 27691 | 350 | 002 | Marketing Research | 3 | 8/23/20 | 12/16/20 | 15 | 9 | 27 | T R | | 1530,1645 | ACB304 | Moorman,Jerry |
| 27707 | 432 | 001 | Advanced Marketing | 3 | 8/23/20 | 12/16/20 | 25 | 12 | 36 | M W F | | 1200,1250 | ACB313 | Hatten, Tim |
| subtotal by subject | | | | 33 | | | | 167 | 501 | | | | | |
| TRAV | | | | | | | | | | | | | | |
| Travel & Recreation Management | | | | | | | | | | | | | | |
| 27018 | 101 | 001 | Travel Industry I | 3 | 8/23/20 | 12/16/20 | 30 | 10 | 30 | M W F | | 1500,1550 | L133 | Mayer,Robert |
| 27664 | 350 | 001 | Private/Commer Rec S | 3 | 8/23/20 | 12/16/20 | 12 | 10 | 30 | R | | 1745,2030 | ACB303 | Birch,Shon |
| 28415 | 352 | 001 | Public Recreation Sy | 3 | 8/23/20 | 12/16/20 | 12 | 6 | 18 | W | | 1730,2015 | ACB303 | Hampton,Randall |
| subtotal by subject | | | | 9 | | | | 26 | 78 | | | | | |
| ACCT | | | | | | | | | | | | | | |
| Accounting & Inform | | | | | | | | | | | | | | |
| Accounting | | | | | | | | | | | | | | |
| 27373 | 201 | 001 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 33 | 33 | 99 | T R | | 1100,1215 | ACB214 | Lay,Gina |
| 27002 | 201 | 002 | Prin Of Financial Ac | 3 | 8/23/20 | 12/16/20 | 33 | 33 | 99 | M W F | | 1200,1250 | ACB214 | Jouffias,Georgann |
| 27003 | 201 | 003 | Principles of Financ | 3 | 8/23/20 | 12/16/20 | 33 | 14 | 42 | T R | | 0800,0915 | ACB214 | Gurka,Geoffrey |
| 27004 | 201 | 004 | Prin Of Financial Ac | 3 | 8/23/20 | 12/16/20 | 33 | 8 | 24 | M W F | | 1400,1450 | ACB214 | Gurka,Geoffrey |
| 27159 | 201 | 005 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 33 | 15 | 45 | T R | | 1400,1515 | ACB214 | Gurka,Geoffrey |
| 27173 | 201 | 006 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 24 | 19 | 57 | T R | | 1530,1645 | ACB204 | Lay,Gina |
| 28032 | 201 | 007 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 25 | 18 | 54 | M W F | | 1100,1150 | ACB214 | Jouffias,Georgann |
| 28432 | 201 | 008 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 15 | 16 | 48 | 789.93 | | | | Lay,Gina |
| 27311 | 201 | R71 | Prin of Financial Ac | 3 | 8/23/20 | 12/16/20 | 25 | 6 | 18 | M W | | 1900,2015 | MON204 | Slater,Karin |
| 27005 | 202 | 001 | Prin Of Managerial A | 3 | 8/23/20 | 12/16/20 | 33 | 33 | 99 | M W F | | 0900,0950 | ACB214 | Rogers,David |
| 27344 | 202 | 002 | Prin of Managerial A | 3 | 8/23/20 | 12/16/20 | 33 | 4 | 12 | M W F | | 0800,0850 | ACB214 | Rogers,David |

Class Capacity Report By Department and Subject

| CRNNumb | Sec | P | Title | Credit Hrs | Start | End | Limit | Enroll. | TotalHrs | Fees | Days | Btime | Etime | Building/Room | Instructor |
|--------------------------------|-----|-----|-----------------------|------------|-----------|----------|-------|---------|----------|--------|------|---------|-----------|---------------|------------------|
| 27705 | 202 | 003 | Prn of Managerial A | 3 | 8/23/2011 | 12/16/20 | 32 | 10 | 30 | | M | W | 1600,1715 | ACB214 | Rogers,David |
| 27349 | 321 | 001 | Intermediate Account | 5 | 8/23/2011 | 12/16/20 | 24 | 21 | 105 | | M | T W R F | 0800,0850 | ACB217 | Fossett,Glenn |
| 28338 | 321 | 002 | Intermediate Account | 5 | 8/23/2011 | 12/16/20 | 24 | 19 | 95 | | M | T W R F | 1400,1450 | ACB217 | Fossett,Glenn |
| 27347 | 331 | 001 | Cost Accounting | 3 | 8/23/2011 | 12/16/20 | 24 | 28 | 84 | | M | W F | 1100,1150 | ACB217 | Rogers,David |
| 27302 | 393 | 001 | Cooperative Educatio | 3 | 8/23/2011 | 12/16/20 | 10 | 0 | 0 | | | | | | Mayer,Robert |
| 27683 | 393 | 002 | Cooperative Educatio | 6 | 8/23/2011 | 12/16/20 | 25 | 0 | 0 | | | | | | Mayer,Robert |
| 27419 | 401 | 001 | Governmental Account | 3 | 8/23/2011 | 12/16/20 | 24 | 24 | 72 | | T | R | 1100,1215 | ACB217 | Fossett,Glenn |
| 27006 | 411 | 001 | Auditing I | 3 | 8/23/2011 | 12/16/20 | 24 | 24 | 72 | | M | W F | 1200,1250 | ACB217 | Lay,Gina |
| 27007 | 441 | 001 | Individual Income Ta | 4 | 8/23/2011 | 12/16/20 | 24 | 23 | 92 | | M | T W R F | 1000,1050 | ACB217 | Gurka,Geoffrey |
| 27684 | 493 | 001 | Cooperative Educatio | 3 | 8/23/2011 | 12/16/20 | 25 | 0 | 0 | | | | | | Mayer,Robert |
| 27685 | 493 | 002 | Cooperative Educatio | 6 | 8/23/2011 | 12/16/20 | 25 | 0 | 0 | | | | | | Mayer,Robert |
| subtotal by subject | | | | | | | | | | | | | | | |
| Computer Info Systems-Business | | | | | | | | | | | | | | | |
| CISB | | | | | | | | | | | | | | | |
| | | | | | | | | | 348 | 1,147 | | | | | |
| 27247 | 101 | 001 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 23 | 23 | 69 | 25.00 | T | R | 0930,1045 | ACB203 | Carpenter,Donald |
| 27174 | 101 | 002 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 23 | 23 | 69 | 25.00 | M | W F | 1200,1250 | ACB204 | Young,Jerry |
| 27175 | 101 | 003 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 23 | 3 | 9 | 25.00 | T | R | 1230,1345 | ACB203 | Staff,-- |
| 27658 | 101 | 004 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 23 | 21 | 63 | 25.00 | M | W F | 0800,0850 | ACB203 | Young,Jerry |
| 28412 | 101 | 005 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 23 | 12 | 36 | 25.00 | T | R | 1230,1345 | ACB204 | Murphy,Nancy |
| 28310 | 101 | R71 | Business Info Techno | 3 | 8/23/2011 | 12/16/20 | 12 | 0 | 0 | 25.00 | W | | 1900,2150 | MON102 | Metheny,Steven |
| 27010 | 205 | 001 | Advanced Business So | 3 | 8/23/2011 | 12/16/20 | 25 | 18 | 54 | 25.00 | M | W F | 0900,0950 | ACB204 | Slauson,Gayla |
| 27011 | 205 | 002 | Advanced Business So | 3 | 8/23/2011 | 12/16/20 | 25 | 13 | 39 | 25.00 | T | R | 1100,1215 | ACB204 | Murphy,Nancy |
| 28983 | 206 | 001 | Business DB Appli Pro | 3 | 8/23/2011 | 12/16/20 | 12 | 10 | 30 | 25.00 | M | W F | 0800,0850 | ACB303 | Staff,-- |
| 27656 | 210 | 001 | Fundamentals of Info | 3 | 8/23/2011 | 12/16/20 | 23 | 23 | 69 | 25.00 | T | R | 1230,1345 | ACB304 | Carpenter,Donald |
| 28614 | 210 | 002 | Fundamentals of Info | 3 | 8/23/2011 | 12/16/20 | 25 | 19 | 57 | 25.00 | W | | 1745,2030 | ACB204 | Carpenter,Donald |
| 28984 | 210 | 003 | Fundamentals of Info | 3 | 8/23/2011 | 12/16/20 | 25 | 26 | 78 | 25.00 | M | W F | 1100,1150 | ACB304 | Slauson,Gayla |
| 28029 | 305 | 001 | Solve Problems w/ Sp | 3 | 8/23/2011 | 12/16/20 | 25 | 7 | 21 | 25.00 | T | R | 1400,1515 | ACB304 | Snyder,John |
| 27778 | 331 | 001 | Advanced Business Pr | 3 | 8/23/2011 | 12/16/20 | 15 | 10 | 30 | 25.00 | T | R | 1100,1215 | ACB304 | Carpenter,Donald |
| 28339 | 341 | 001 | Quantitative Decisio | 3 | 8/23/2011 | 12/16/20 | 25 | 26 | 78 | 25.00 | M | W F | 0900,0950 | ACB203 | Snyder,John |
| 27763 | 393 | 001 | Cooperative Educatio | 12 | 8/23/2011 | 12/16/20 | 1 | 0 | 0 | | | | | | Mayer,Robert |
| 27643 | 393 | 002 | Cooperative Educatio | 6 | 8/23/2011 | 12/16/20 | 10 | 0 | 0 | | | | | | Mayer,Robert |
| 27724 | 393 | 003 | Cooperative Educatio | 4 | 8/23/2011 | 12/16/20 | 25 | 0 | 0 | | | | | | Mayer,Robert |
| 27509 | 451 | 001 | Database Administrat | 3 | 8/23/2011 | 12/16/20 | 25 | 9 | 27 | 25.00 | M | W F | 1400,1450 | ACB304 | Carpenter,Donald |
| 28987 | 460 | 001 | Electronic Commerce | 3 | 8/23/2011 | 12/16/20 | 20 | 13 | 39 | 25.00 | T | R | 1745,1900 | ACB204 | Snyder,John |
| 29047 | 470 | 002 | Mgmt of Information | 3 | 8/23/2011 | 12/16/20 | 25 | 12 | 36 | 762.57 | | | | | Carpenter,Donald |

Class Capacity Report By Department and Subject

| CRN | Numb | Sec | P | Title | Credit Hrs | Start | End | Limit | Enroll. | Total Hrs | Fees | Days | Btme | Etme | Building/Room | Instructor | |
|---|------|-----|---|----------------------|------------|-----------|-----------|-------|---------|-----------|--------|-------|------|------|---------------|------------|----------------|
| MARK | | | | | | | | | | | | | | | | | |
| Marketing | | | | | | | | | | | | | | | | | |
| 44173 | 231 | 002 | | Principles of Market | 3 | 1/19/2010 | 5/13/2010 | 60 | 56 | 168 | | M | W | F | 1300,1350 | ACB211 | Chase,Thea |
| 44294 | 231 | 003 | | Principles of Market | 3 | 1/19/2010 | 5/13/2010 | 60 | 40 | 120 | | T | R | | 0930,1045 | ACB211 | Mayer,Robert |
| 44352 | 231 | 004 | | Principles of Market | 3 | 1/19/2010 | 5/13/2010 | 65 | 40 | 120 | | M | W | F | 0900,0950 | SL110 | Willson,Hary |
| 45621 | 231 | 005 | | Principles of Market | 3 | 2/8/2010 | 5/13/2010 | 25 | 27 | 81 | 762.57 | | | | | | Chase,Thea |
| 44629 | 325 | 001 | | Consumer Behavior | 3 | 1/19/2010 | 5/13/2010 | 25 | 25 | 75 | | M | W | F | 1100,1150 | ACB315 | Parman,Deborah |
| 44765 | 325 | 002 | | Consumer Behavior | 3 | 1/19/2010 | 5/13/2010 | 25 | 17 | 51 | | M | W | F | 0900,0950 | M172 | Parman,Deborah |
| 44539 | 332 | 001 | | Promotion | 3 | 1/19/2010 | 5/13/2010 | 25 | 24 | 72 | | T | R | | 1400,1515 | ACB315 | Parman,Deborah |
| 44695 | 332 | 002 | | Promotion | 3 | 1/19/2010 | 5/13/2010 | 25 | 27 | 81 | | T | R | | 0930,1045 | ACB313 | Parman,Deborah |
| 45938 | 335 | 001 | | Sales and Sales Mana | 3 | 1/19/2010 | 5/13/2010 | 24 | 24 | 72 | | M | W | F | 0900,0950 | ACB315 | Hatten,Tim |
| 44766 | 335 | 002 | | Sales and Sales Mana | 3 | 1/19/2010 | 5/13/2010 | 25 | 19 | 57 | | | W | | 1730,2015 | ACB304 | Mayer,Robert |
| 44631 | 350 | 001 | | Marketing Research | 3 | 1/19/2010 | 5/13/2010 | 20 | 11 | 33 | 25.00 | M | W | | 1400,1515 | ACB304 | Moorman,Jerry |
| 44350 | 350 | 002 | | Marketing Research | 3 | 1/19/2010 | 5/13/2010 | 20 | 19 | 57 | 25.00 | T | R | | 1230,1345 | ACB304 | Moorman,Jerry |
| 44340 | 432 | 001 | | Advanced Marketing | 3 | 1/19/2010 | 5/13/2010 | 25 | 28 | 84 | | M | W | F | 1000,1050 | ACB314 | Hatten,Tim |
| subtotal by subject | | | | | | | | | | 39 | 357 | 1,071 | | | | | |
| TRAV | | | | | | | | | | | | | | | | | |
| Travel & Recreation Management | | | | | | | | | | | | | | | | | |
| 44885 | 102 | 002 | | Travel Industry II | 3 | 1/19/2010 | 5/13/2010 | 25 | 9 | 27 | | | R | | 1730,2015 | ACB315 | Sharp,Daniel |
| 46056 | 351 | 001 | | Community Tourism Sy | 3 | 1/19/2010 | 5/13/2010 | 25 | 8 | 24 | | T | | | 1745,2030 | ACB315 | Brackett,Louis |
| subtotal by subject | | | | | | | | | | 6 | 17 | 51 | | | | | |
| ACCT | | | | | | | | | | | | | | | | | |
| Accounting & Inform | | | | | | | | | | | | | | | | | |
| Accounting | | | | | | | | | | | | | | | | | |
| 44001 | 201 | 001 | | Prin of Financial Ac | 3 | 1/19/2010 | 5/13/2010 | 24 | 21 | 63 | | T | R | | 0800,0915 | ACB217 | Gurka,Geoffrey |
| 44256 | 201 | 002 | | Prin of Financial Ac | 3 | 1/19/2010 | 5/13/2010 | 36 | 38 | 114 | | T | R | | 1400,1515 | ACB214 | Lay,Gina |
| 44398 | 201 | 003 | | Prin of Financial Ac | 3 | 1/19/2010 | 5/13/2010 | 36 | 38 | 114 | | T | R | | 1230,1345 | ACB214 | Lay,Gina |
| 44594 | 201 | 004 | | Prin of Financial Ac | 3 | 1/19/2010 | 5/13/2010 | 24 | 25 | 75 | | T | R | | 1230,1345 | ACB217 | Gurka,Geoffrey |
| 45081 | 201 | 005 | | Prin of Financial Ac | 3 | 1/19/2010 | 5/13/2010 | 24 | 24 | 72 | | M | W | F | 0900,0950 | ACB217 | Fossett,Gleau |
| 44003 | 202 | 002 | | Prin of Managerial A | 3 | 1/19/2010 | 5/13/2010 | 36 | 39 | 117 | | M | W | F | 1000,1050 | ACB214 | Rogers,David |
| 44004 | 202 | 003 | | Prin of Managerial A | 3 | 1/19/2010 | 5/13/2010 | 36 | 39 | 117 | | M | W | F | 0900,0950 | ACB214 | Rogers,David |
| 44751 | 202 | 004 | | Prin of Managerial A | 3 | 1/19/2010 | 5/13/2010 | 36 | 37 | 111 | | M | W | | 1600,1715 | ACB214 | Rogers,David |
| 44176 | 202 | R71 | | Prin of Managerial A | 3 | 1/19/2010 | 5/13/2010 | 30 | 10 | 30 | | M | W | | 1900,2015 | MON200 | Rogers,David |
| 44713 | 311 | 001 | | Advanced Managerial | 3 | 1/19/2010 | 5/13/2010 | 24 | 22 | 66 | | M | W | F | 1400,1450 | ACB204 | Slater,Karin |
| Dept Code 1120 | | | | | | | | | | | | | | | | | |

Class Capacity Report By Department and Subject

| CRNNumb | Sec | P | Title | Credit Hrs | Start | End | Limit | Enroll | TotalHrs | Fees | Days | Btime | Etime | Building/Room | Instructor |
|---------------------|-----|-----|------------------------|--------------------------------|-----------|-----------|-------|--------|----------|-------|-----------|-----------|-------|---------------|-------------------|
| 44525 | 322 | 001 | Inter Accounting II | 4 | 1/19/2011 | 5/13/2011 | 36 | 36 | 144 | | M T R F | 0800,0850 | | ACB214 | Fossett, Glenn |
| 44400 | 392 | 001 | Acting Information | 3 | 1/19/2011 | 5/13/2011 | 24 | 29 | 87 | | M W F | 0900,0950 | | ACB304 | Lay, Gina |
| 44258 | 393 | 001 | Cooperative Educatio | 3 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| 44262 | 393 | 002 | Cooperative Educatio | 6 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| 44399 | 402 | 001 | Advanced Accounting | 3 | 1/19/2011 | 5/13/2011 | 36 | 20 | 60 | | M W F | 1100,1150 | | ACB214 | Fossett, Glenn |
| 44005 | 412 | 001 | Auditing II | 3 | 1/19/2011 | 5/13/2011 | 24 | 17 | 51 | | M W F | 1300,1350 | | ACB217 | Lay, Gina |
| 44006 | 442 | 001 | Advanced Tax/Researc | 5 | 1/19/2011 | 5/13/2011 | 36 | 12 | 60 | | M T W R F | 1000,1050 | | ACB217 | Gurka, Geoffrey |
| 44259 | 493 | 001 | Cooperative Educatio | 3 | 1/19/2011 | 5/13/2011 | 10 | 1 | 3 | | | | | | Mayer, Robert |
| 44263 | 493 | 002 | Cooperative Educatio | 6 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| subtotal by subject | | | | 66 | | | 408 | 1,284 | | | | | | | |
| CISB | | | | Computer Info Systems-Business | | | | | | | | | | | |
| 46148 | 100 | 001 | P Basic Computer Skill | 1 | 1/27/2011 | 2/24/2011 | 10 | 3 | 3 | | W | 1745,2030 | | ACB203 | Carpenter, Donald |
| 44925 | 101 | 001 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 24 | 72 | 25.00 | M W F | 1300,1350 | | ACB203 | Groves, Christin |
| 44926 | 101 | 002 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 22 | 66 | 25.00 | T R | 0800,0915 | | ACB203 | Young, Jerry |
| 44887 | 101 | 003 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 25 | 75 | 25.00 | T R | 0930,1045 | | ACB203 | Murphy, Nancy |
| 44627 | 101 | 004 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 24 | 72 | 25.00 | T R | 1230,1345 | | ACB203 | Murphy, Nancy |
| 44628 | 101 | 005 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 23 | 69 | 25.00 | M W F | 1100,1150 | | ACB203 | Carpenter, Donald |
| 44660 | 101 | 006 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 24 | 72 | 25.00 | T R | 1230,1345 | | ACB204 | Young, Jerry |
| 44843 | 101 | 007 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 24 | 18 | 54 | 25.00 | T R | 1400,1515 | | ACB203 | Carpenter, Donald |
| 44643 | 101 | R71 | Business Info Techno | 3 | 1/19/2011 | 5/13/2011 | 12 | 11 | 33 | 25.00 | W | 1900,2150 | | MON102 | Metheny, Steven |
| 44011 | 205 | 001 | Advanced Business So | 3 | 1/19/2011 | 5/13/2011 | 24 | 25 | 75 | 25.00 | M W F | 0900,0950 | | ACB203 | Stauson, Gayla |
| 44573 | 205 | 002 | Advanced Business So | 3 | 1/19/2011 | 5/13/2011 | 24 | 24 | 72 | 25.00 | T | 1745,2030 | | ACB204 | Stauson, Gayla |
| 45934 | 210 | 001 | Fundamentals of Info | 3 | 1/19/2011 | 5/13/2011 | 24 | 28 | 84 | 25.00 | M W F | 1100,1150 | | ACB204 | Stauson, Gayla |
| 45935 | 210 | 002 | Fundamentals of Info | 3 | 1/19/2011 | 5/13/2011 | 24 | 25 | 75 | 25.00 | T R | 0930,1045 | | FA214 | Snyder, John |
| 45936 | 306 | 001 | Solving Problems writ | 3 | 1/19/2011 | 5/13/2011 | 24 | 20 | 60 | 25.00 | T R | 0930,1045 | | ACB304 | Stauson, Gayla |
| 45656 | 341 | 002 | Quantitative Decisio | 3 | 1/19/2011 | 5/13/2011 | 15 | 20 | 60 | 25.00 | M W | 1730,1845 | | L122 | Snyder, John |
| 46111 | 341 | R90 | Quantitative Decisio | 3 | 1/19/2011 | 5/13/2011 | 25 | 4 | 12 | 25.00 | M W | 1730,1845 | | MON100 | Snyder, John |
| 44260 | 393 | 001 | P Cooperative Educatio | 3 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| 44264 | 393 | 002 | P Cooperative Educatio | 6 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| 44710 | 393 | 003 | P Cooperative Educatio | 4 | 1/19/2011 | 5/13/2011 | 10 | 0 | 0 | | | | | | Mayer, Robert |
| 45937 | 400 | 001 | Data Comm/Network Mg | 3 | 1/19/2011 | 5/13/2011 | 24 | 24 | 72 | 25.00 | M W F | 0900,0950 | | ACB303 | Snyder, John |
| 44401 | 442 | 001 | Systems Analysis and | 3 | 1/19/2011 | 5/13/2011 | 24 | 13 | 39 | 25.00 | M W F | 1400,1450 | | ACB303 | Carpenter, Donald |
| 44012 | 471 | 001 | Advanced Information | 3 | 1/19/2011 | 5/13/2011 | 24 | 11 | 33 | 25.00 | T R | 1230,1345 | | ACB303 | Carpenter, Donald |
| 45725 | 491 | 001 | Directed Readings in | 3 | 1/19/2011 | 5/13/2011 | 3 | 1 | 3 | | | | | | Carpenter, Donald |

Appendix B

Finance and Budget

MSC
 FY09 Instructional Costs
 RI

| <u>Program</u> | <u>Division</u> | <u>Credit Hrs</u> | <u>Total Variable</u> | <u>VAR/CH</u> | <u>Total Fixed</u> | <u>Fixed/CH</u> | <u>TOTAL</u> | <u>TL COSTS/CH</u> |
|---------------------------------|-----------------|-------------------|-----------------------|---------------|--------------------|-----------------|--------------|--------------------|
| Business | | | | | | | | |
| Accounting and Comp Info | | | | | | | | |
| ACCT | Lower | 1,500 | 205,669 | 137 | 313,163 | 209 | 518,832 | 346 |
| ACCT | Upper | 897 | 151,685 | 169 | 187,272 | 209 | 338,957 | 378 |
| ACCT | Graduate | 33 | 2,295 | 70 | 7,430 | 225 | 9,725 | 295 |
| CISB | Lower | 1,293 | 133,627 | 103 | 269,947 | 209 | 403,573 | 312 |
| CISB | Upper | 373 | 114,423 | 307 | 77,873 | 209 | 192,296 | 516 |
| | | 4,096 | 607,698 | 148 | 855,685 | 209 | 1,463,382 | 357 |
| Business | | | | | | | | |
| BUGB | Lower | 2,185 | 142,216 | 65 | 453,023 | 207 | 595,239 | 272 |
| BUGB | Upper | 819 | 83,891 | 102 | 169,806 | 207 | 253,697 | 310 |
| BUGB | Graduate | 132 | 80,526 | 610 | 29,530 | 224 | 110,056 | 834 |
| CONM | Upper | 57 | 59,636 | 1,046 | 23,702 | 416 | 83,338 | 1,462 |
| ECON | Lower | 1,248 | 26,856 | 22 | 258,752 | 207 | 285,608 | 229 |
| ECON | Upper | 180 | 45,916 | 255 | 37,320 | 207 | 83,236 | 462 |
| EMGT | Upper | 69 | 42,224 | 612 | 16,138 | 234 | 58,362 | 846 |
| FINA | Upper | 756 | 90,559 | 120 | 156,744 | 207 | 247,303 | 327 |
| FINA | Graduate | 42 | 9,738 | 232 | 9,396 | 224 | 19,133 | 456 |
| MANG | Lower | 906 | 60,721 | 67 | 187,844 | 207 | 248,565 | 274 |
| MANG | Upper | 2,345 | 418,825 | 179 | 486,196 | 207 | 905,021 | 386 |
| MANG | Graduate | 108 | 35,493 | 329 | 24,161 | 224 | 59,653 | 552 |
| MARK | Lower | 777 | 40,527 | 52 | 161,098 | 207 | 201,625 | 259 |
| MARK | Upper | 1,029 | 158,851 | 154 | 213,346 | 207 | 372,196 | 362 |
| MARK | Graduate | 51 | 7,203 | 141 | 11,409 | 224 | 18,612 | 365 |
| TRAV | Lower | 84 | 7,850 | 93 | 17,416 | 207 | 25,266 | 301 |
| TRAV | Upper | 54 | 4,533 | 84 | 11,196 | 207 | 15,729 | 291 |
| | | 10,842 | 1,315,565 | 121 | 2,267,076 | 209 | 3,582,641 | 330 |
| Art | | | | | | | | |
| ARTE | Lower | 2,013 | 104,829 | 52 | 457,588 | 227 | 562,417 | 279 |
| ARTE | Upper | 180 | 59,408 | 330 | 40,917 | 227 | 100,325 | 557 |
| ARTD | Upper | 75 | 13,843 | 185 | 16,189 | 216 | 30,033 | 400 |
| ARTG | Lower | 235 | 25,500 | 109 | 59,449 | 253 | 84,949 | 361 |
| ARTG | Upper | 376 | 97,076 | 258 | 81,163 | 216 | 178,239 | 474 |
| ARTH | Upper | 390 | 44,805 | 115 | 84,185 | 216 | 128,990 | 331 |
| ARTS | Lower | 969 | 117,544 | 121 | 209,167 | 216 | 326,710 | 337 |
| ARTS | Upper | 652 | 163,648 | 251 | 140,740 | 216 | 304,387 | 467 |
| | | 4,890 | 626,654 | 128 | 1,089,396 | 223 | 1,716,050 | 351 |
| Lang, Lit, and Mass Comm | | | | | | | | |
| Language and Literature | | | | | | | | |
| ENGL | Lower | 9,378 | 808,525 | 86 | 1,952,243 | 208 | 2,760,768 | 294 |
| ENGL | Upper | 1,670 | 346,165 | 207 | 347,648 | 208 | 693,813 | 415 |
| FLAF | Lower | 144 | 9,611 | 67 | 29,977 | 208 | 39,588 | 275 |
| FLAG | Lower | 159 | 9,529 | 60 | 33,099 | 208 | 42,628 | 268 |
| FLAS | Lower | 2,817 | 297,669 | 106 | 586,422 | 208 | 884,091 | 314 |
| FLAS | Upper | 528 | 137,109 | 260 | 109,915 | 208 | 247,024 | 468 |
| FLAV | Lower | 324 | 48,544 | 150 | 67,448 | 208 | 115,992 | 358 |
| FLAV | Upper | 75 | 21,320 | 284 | 15,613 | 208 | 36,932 | 492 |
| FLSL | Lower | 177 | 15,749 | 89 | 36,847 | 208 | 52,596 | 297 |
| PHIL | Lower | 483 | 40,825 | 85 | 100,547 | 208 | 141,373 | 293 |
| PHIL | Upper | 87 | 15,910 | 183 | 18,111 | 208 | 34,021 | 391 |
| HNRS | Upper | 24 | 21,270 | 886 | 4,996 | 208 | 26,266 | 1,094 |
| | | 15,866 | 1,772,225 | 112 | 3,302,868 | 208 | 5,075,092 | 320 |
| Mass Communications | | | | | | | | |
| MASS | Lower | 1,056 | 56,656 | 54 | 235,132 | 223 | 291,788 | 276 |
| MASS | Upper | 1,675 | 198,232 | 118 | 372,960 | 223 | 571,192 | 341 |
| | | 2,731 | 254,888 | 93 | 608,092 | 223 | 862,980 | 316 |

| Program | Division | Credit Hrs | Total Variable (Fac) | VAR/CH | Total Fixed | Fixed/CH | TOTAL | TL COSTS/CH |
|---------------------------------|----------|------------|----------------------|--------|-------------|----------|-----------|-------------|
| Business | | | | | | | | |
| Accounting and Comp Info | | | | | | | | |
| | ACCT | 1,662 | 224,898 | 135 | 273,218 | 164 | 498,116 | 300 |
| | ACCT | 1,071 | 144,925 | 135 | 176,063 | 164 | 320,988 | 300 |
| | ACCT | 51 | 6,901 | 135 | 9,122 | 179 | 16,024 | 314 |
| | CISB | 1,503 | 203,384 | 135 | 253,384 | 169 | 456,766 | 304 |
| | CISB | 299 | 40,460 | 135 | 50,407 | 169 | 90,867 | 304 |
| | CISB | 3 | 406 | 135 | 549 | 183 | 955 | 318 |
| | | 4,589 | 620,973 | 135 | 762,743 | 166 | 1,383,716 | 302 |
| Business | | | | | | | | |
| | BUGB | 2,114 | 230,643 | 109 | 343,967 | 163 | 574,611 | 272 |
| | BUGB | 726 | 79,209 | 109 | 118,127 | 163 | 197,336 | 272 |
| | BUGB | 120 | 13,092 | 109 | 21,263 | 177 | 34,355 | 286 |
| | ECON | 1,242 | 135,506 | 109 | 202,085 | 163 | 337,591 | 272 |
| | ECON | 267 | 29,130 | 109 | 43,443 | 163 | 72,574 | 272 |
| | EMGT | 6 | 655 | 109 | 976 | 163 | 1,631 | 272 |
| | FINA | 735 | 80,191 | 109 | 119,591 | 163 | 199,782 | 272 |
| | FINA | 48 | 5,237 | 109 | 8,505 | 177 | 13,742 | 286 |
| | MANG | 1,014 | 110,630 | 109 | 164,987 | 163 | 275,617 | 272 |
| | MANG | 2,143 | 233,807 | 109 | 348,686 | 163 | 582,493 | 272 |
| | MANG | 147 | 16,038 | 109 | 26,047 | 177 | 42,085 | 286 |
| | MARK | 915 | 99,829 | 109 | 148,879 | 163 | 248,708 | 272 |
| | MARK | 924 | 100,811 | 109 | 150,343 | 163 | 251,154 | 272 |
| | MARK | 39 | 4,255 | 109 | 6,910 | 177 | 11,165 | 286 |
| | TRAV | 72 | 7,855 | 109 | 11,715 | 163 | 19,570 | 272 |
| | TRAV | 60 | 6,546 | 109 | 9,763 | 163 | 16,309 | 272 |
| | | 10,572 | 1,153,435 | 109 | 1,725,288 | 163 | 2,878,724 | 272 |
| Art | | | | | | | | |
| | ARTE | 3,231 | 332,389 | 103 | 561,569 | 174 | 893,958 | 277 |
| | ARTE | 1,303 | 134,046 | 103 | 226,470 | 174 | 360,516 | 277 |
| | GRAR | 159 | 16,357 | 103 | 28,472 | 179 | 44,829 | 282 |
| | GRAR | 438 | 45,059 | 103 | 78,433 | 179 | 123,492 | 282 |
| | | 5,131 | 527,852 | 103 | 894,944 | 174 | 1,422,796 | 277 |

| Program | Division | Credit Hrs | Total Variable (Fac) | VAR/CH | Total Fixed | Fixed/CH | TOTAL | TL COSTS/CH |
|--------------------------|---------------|------------|----------------------|--------|-------------|----------|-----------|-------------|
| <u>Business</u> | | | | | | | | |
| Accounting and Comp Info | | | | | | | | |
| | ACCT Lower | 1,617 | 202,997 | 126 | 239,521 | 148 | 442,518 | 274 |
| | ACCT Upper | 1,021 | 132,226 | 130 | 151,237 | 148 | 283,463 | 278 |
| | ACCT Graduate | 54 | 12,836 | 238 | 10,525 | 195 | 23,361 | 433 |
| | CISB Lower | 1,510 | 182,596 | 121 | 223,779 | 148 | 406,375 | 269 |
| | CISB Upper | 301 | 99,482 | 331 | 44,608 | 148 | 144,089 | 479 |
| | CISB Graduate | 4,503 | 630,136 | 140 | 669,669 | 149 | 1,299,805 | 289 |
| <u>Business</u> | | | | | | | | |
| | BUGB Lower | 1,898 | 111,721 | 59 | 277,285 | 146 | 389,006 | 205 |
| | BUGB Upper | 822 | 71,767 | 87 | 120,089 | 146 | 191,855 | 233 |
| | BUGB Graduate | 129 | 74,816 | 580 | 24,880 | 193 | 99,695 | 773 |
| | ECON Lower | 1,209 | 49,197 | 41 | 176,627 | 146 | 225,824 | 187 |
| | ECON Upper | 390 | 46,261 | 119 | 56,976 | 146 | 103,237 | 265 |
| | FINA Upper | 753 | 85,351 | 113 | 110,008 | 146 | 195,359 | 259 |
| | FINA Graduate | 42 | 8,671 | 206 | 8,100 | 193 | 16,771 | 399 |
| | MANG Lower | 1,026 | 73,319 | 71 | 149,892 | 146 | 223,211 | 218 |
| | MANG Upper | 2,274 | 338,385 | 149 | 332,216 | 146 | 670,601 | 295 |
| | MANG Graduate | 144 | 88,998 | 618 | 27,773 | 193 | 116,771 | 811 |
| | MARK Lower | 831 | 41,181 | 50 | 121,404 | 146 | 162,584 | 196 |
| | MARK Upper | 1,095 | 92,726 | 85 | 159,972 | 146 | 252,698 | 231 |
| | MARK Graduate | 51 | 38,410 | 753 | 9,836 | 193 | 48,246 | 946 |
| | TRAV Lower | 69 | 2,841 | 41 | 10,080 | 146 | 12,921 | 187 |
| | TRAV Upper | 27 | 1,932 | 72 | 3,945 | 146 | 5,877 | 218 |
| | | 10,760 | 1,125,575 | 105 | 1,589,083 | 148 | 2,714,658 | 252 |
| <u>Art</u> | | | | | | | | |
| | ARTE Lower | 3,267 | 195,834 | 60 | 537,985 | 165 | 733,819 | 225 |
| | ARTE Upper | 1,108 | 182,888 | 165 | 182,457 | 165 | 365,345 | 330 |
| | GRAR Lower | 153 | 30,254 | 198 | 25,710 | 168 | 55,964 | 366 |
| | GRAR Upper | 357 | 89,869 | 252 | 60,400 | 169 | 150,269 | 421 |
| | | 4,885 | 498,844 | 102 | 806,552 | 165 | 1,305,396 | 267 |

| Program | Division | Credit Hrs | Total Variable (Fac) | VAR/CH | Total Fixed | Fixed/CH | TOTAL | TL COSTS/CH |
|---|---------------|------------|----------------------|--------|-------------|----------|-----------|-------------|
| <u>Business</u> Accounting and Comp Info | ACCT Lower | 1,581 | 157,396 | 100 | 184,639 | 117 | 342,036 | 216 |
| | ACCT Upper | 1,119 | 142,214 | 127 | 130,684 | 117 | 272,898 | 244 |
| | ACCT Graduate | 24 | 9,786 | 408 | 3,104 | 129 | 12,891 | 537 |
| | CISB Lower | 1,653 | 180,067 | 109 | 196,446 | 119 | 376,514 | 228 |
| | CISB Upper | 372 | 92,316 | 248 | 44,209 | 119 | 136,525 | 367 |
| | CISB Graduate | 33 | 8,939 | 271 | 4,337 | 131 | 13,275 | 402 |
| | | 4,782 | 590,719 | 124 | 563,420 | 102 | 1,154,139 | 241 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <u>Business</u> | BUGB Lower | 2,102 | 96,798 | 46 | 230,610 | 110 | 327,408 | 156 |
| | BUGB Upper | 879 | 52,033 | 59 | 96,435 | 110 | 148,468 | 169 |
| | BUGB Graduate | 126 | 47,616 | 378 | 15,407 | 122 | 63,023 | 500 |
| | ECON Lower | 1,278 | 32,906 | 26 | 140,209 | 110 | 173,115 | 135 |
| | ECON Upper | 165 | 37,937 | 230 | 18,102 | 110 | 56,039 | 340 |
| | FINA Upper | 876 | 73,795 | 84 | 96,106 | 110 | 169,901 | 194 |
| | FINA Graduate | 60 | 17,011 | 284 | 7,336 | 122 | 24,347 | 406 |
| | MANG Lower | 1,116 | 113,152 | 101 | 122,436 | 110 | 235,588 | 211 |
| | MANG Upper | 3,153 | 272,713 | 86 | 345,915 | 110 | 618,627 | 196 |
| | MANG Graduate | 108 | 37,098 | 344 | 13,206 | 122 | 50,304 | 466 |
| | MARK Lower | 951 | 17,652 | 19 | 104,334 | 110 | 121,986 | 128 |
| | MARK Upper | 1,203 | 100,979 | 84 | 131,981 | 110 | 232,960 | 194 |
| | MARK Graduate | 51 | 8,276 | 162 | 6,236 | 122 | 14,512 | 285 |
| | TRAV Lower | 114 | 5,183 | 45 | 12,507 | 110 | 17,690 | 155 |
| | TRAV Upper | 132 | 6,102 | 46 | 14,482 | 110 | 20,584 | 156 |
| | | 12,314 | 919,251 | 75 | 1,355,301 | 94 | 2,274,552 | 185 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| <u>Art</u> | ARTE Lower | 3,288 | 187,848 | 57 | 430,287 | 131 | 618,135 | 188 |
| | ARTE Upper | 1,239 | 211,591 | 171 | 162,143 | 131 | 373,734 | 302 |
| | GRAR Lower | 147 | 14,632 | 100 | 20,446 | 139 | 35,078 | 239 |
| | GRAR Upper | 294 | 68,735 | 234 | 40,891 | 139 | 109,626 | 373 |
| | | 4,968 | 482,806 | 97 | 653,767 | 116 | 1,136,572 | 229 |

| Program | Division | Credit Hrs | Total Variable (Fac) | VAR/CH | Total Fixed | Fixed/CH | TOTAL | TL COSTS/CH | |
|---|-----------------|---------------|----------------------|---------|-------------|-----------|-----------|-------------|-----|
| <u>Biology</u> | BIOL Lower | 6,346 | 461,188 | 73 | 596,342 | 94 | 1,057,530 | 167 | |
| | BIOL Upper | 1,512 | 412,110 | 273 | 142,085 | 94 | 554,194 | 367 | |
| | | 7,858 | 873,298 | 111 | 738,426 | 94 | 1,611,724 | 205 | |
| <u>Business</u> Accounting and Comp Info | ACCT Lower | 1,650 | 154,514 | 94 | 131,307 | 80 | 285,821 | 173 | |
| | ACCT Upper | 947 | 143,903 | 152 | 75,363 | 80 | 219,266 | 232 | |
| | ACCT Graduate | 39 | 8,729 | 224 | 4,955 | 127 | 13,684 | 351 | |
| | CISB Lower | 1,821 | 165,175 | 91 | 146,625 | 81 | 311,800 | 171 | |
| | CISB Upper | 290 | 61,092 | 211 | 23,351 | 81 | 84,443 | 291 | |
| | | 4,747 | 533,413 | | 381,600 | 80 | 915,014 | 193 | |
| | <u>Business</u> | BUGB Lower | 2,413 | 80,569 | 33 | 179,277 | 74 | 259,846 | 108 |
| | | BUGB Upper | 876 | 46,117 | 53 | 65,083 | 74 | 111,201 | 127 |
| | | BUGB Graduate | 150 | 34,699 | 231 | 18,501 | 123 | 53,200 | 355 |
| | | ECON Lower | 1,323 | 25,259 | 19 | 98,294 | 74 | 123,553 | 93 |
| ECON Upper | | 321 | 48,448 | 151 | 23,849 | 74 | 72,297 | 225 | |
| FINA Upper | | 802 | 41,223 | 51 | 59,586 | 74 | 100,809 | 126 | |
| FINA Graduate | | 60 | 11,044 | 184 | 7,401 | 123 | 18,445 | 307 | |
| MANG Lower | | 1,161 | 80,053 | 69 | 86,258 | 74 | 166,311 | 143 | |
| MANG Upper | | 2,856 | 312,990 | 110 | 212,190 | 74 | 525,180 | 184 | |
| MANG Graduate | | 240 | 40,362 | 168 | 29,602 | 123 | 69,965 | 292 | |
| MARK Lower | | 1,038 | 19,085 | 18 | 77,119 | 74 | 96,205 | 93 | |
| MARK Upper | | 1,287 | 133,012 | 103 | 95,619 | 74 | 228,632 | 178 | |
| MARK Graduate | | 45 | 7,445 | 165 | 5,550 | 123 | 12,996 | 289 | |
| TRAV Lower | | 123 | 5,201 | 42 | 9,138 | 74 | 14,339 | 117 | |
| TRAV Upper | | 87 | 4,041 | 46 | 6,484 | 74 | 10,505 | 121 | |
| | 12,782 | 889,551 | 70 | 973,932 | 76 | 1,863,483 | 146 | | |
| <u>Art</u> | ARTE Lower | 2,670 | 172,085 | 64 | 240,275 | 90 | 412,359 | 154 | |
| | ARTE Upper | 1,210 | 166,138 | 137 | 108,888 | 90 | 275,026 | 227 | |
| | GRAR Lower | 102 | 12,988 | 127 | 9,792 | 96 | 22,780 | 223 | |
| | GRAR Upper | 369 | 68,316 | 185 | 35,425 | 96 | 103,741 | 281 | |
| | | 4,351 | 419,526 | 96 | 394,380 | 91 | 813,906 | 187 | |

| Program | Division | Credit Hrs | Total Variable (Fac) | VAR/CH | Total Fixed | Fixed/CH | TOTAL | TL COSTS/CH |
|---------------------------------|-----------------|------------|----------------------|--------|-------------|----------|-----------|-------------|
| Business | | | | | | | | |
| Accounting and Comp Info | | | | | | | | |
| | ACCT Lower | 1,668.0 | 152,164 | | 174,751 | 105 | 326,915 | 196 |
| | ACCT Upper | 727.0 | 118,745 | | 76,166 | 105 | 194,911 | 268 |
| | CISB Lower | 1,738.0 | 182,745 | | 182,085 | 105 | 364,830 | 210 |
| | CISB Upper | 252.0 | 44,809 | | 26,401 | 105 | 71,210 | 283 |
| | | 4,385.0 | 498,463 | | 459,403 | 105 | 957,866 | 218 |
| Business | | | | | | | | |
| | BUGB Lower | 1,727.0 | 105,169 | | 147,064 | 85 | 252,233 | 146 |
| | BUGB Upper | 1,561.0 | 117,734 | | 132,928 | 85 | 250,662 | 161 |
| | ECON Lower | 1,205.0 | 60,424 | | 102,612 | 85 | 163,036 | 135 |
| | ECON Upper | 541.0 | 26,337 | | 46,069 | 85 | 72,406 | 134 |
| | FINA Upper | 810.0 | 118,409 | | 68,976 | 85 | 187,385 | 231 |
| | MANG Lower | 1,741.0 | 45,252 | | 148,256 | 85 | 193,508 | 111 |
| | MANG Upper | 2,254.0 | 287,119 | | 191,941 | 85 | 479,060 | 213 |
| | MARK Lower | 1,156.0 | 65,059 | | 98,440 | 85 | 163,499 | 141 |
| | MARK Upper | 944.0 | 99,665 | | 80,387 | 85 | 180,052 | 191 |
| | TRAV Lower | 126.0 | 6,304 | | 10,729 | 85 | 17,033 | 135 |
| | TRAV Upper | 102.0 | 10,174 | | 8,685 | 85 | 18,859 | 185 |
| | | 12,167.0 | 941,644 | | 1,036,089 | 85 | 1,977,735 | 163 |
| Art | | | | | | | | |
| | ARTE Lower | 2,518.0 | 226,926 | | 262,957 | 104 | 489,883 | 195 |
| | ARTE Upper | 1,185.0 | 109,122 | | 123,746 | 104 | 232,868 | 197 |
| | GRAR Lower | 166.0 | 17,257 | | 17,336 | 104 | 34,593 | 208 |
| | GRAR Upper | 338.0 | 65,074 | | 35,298 | 104 | 100,372 | 297 |
| | | 4,207.0 | 418,379 | | 439,337 | 104 | 857,716 | 204 |
| Lang, Lit. and Mass Comm | | | | | | | | |
| Language and Literature | | | | | | | | |
| | ENGL Lower | 10,664.0 | 909,740 | | 909,692 | 85 | 1,819,432 | 171 |
| | ENGL Upper | 1,882.0 | 193,812 | | 160,544 | 85 | 354,356 | 188 |
| | ENGL Remedial | 1,353.0 | 138,448 | | 115,418 | 85 | 253,866 | 188 |
| | HNRS ENGL | 51.0 | 11,959 | | 10,371 | 203 | 22,330 | 438 |
| | FORN LANG Lower | 4,357.0 | 245,725 | | 371,673 | 85 | 617,398 | 142 |
| | FORN LANG Upper | 431.0 | 23,949 | | 36,766 | 85 | 60,715 | 141 |
| | PHIL Lower | 550.0 | 24,250 | | 46,918 | 85 | 71,168 | 129 |
| | PHIL Upper | 203.0 | 12,914 | | 17,317 | 85 | 30,231 | 149 |
| | | 19,491.0 | 1,560,798 | | 1,668,698 | 86 | 3,229,495 | 166 |
| Mass Communications | | | | | | | | |
| | MASS Lower | 942.0 | 60,545 | | 92,919 | 99 | 153,464 | 163 |
| | MASS Upper | 1,530.0 | 162,044 | | 150,919 | 99 | 312,963 | 205 |
| | | 2,472.0 | 222,589 | | 243,838 | 99 | 466,427 | 189 |
| Music | | | | | | | | |
| | MUSA Lower | 1,778.0 | 70,376 | | 215,413 | 121 | 285,789 | 161 |
| | MUSA Upper | 314.0 | 34,490 | | 38,042 | 121 | 72,532 | 231 |
| | MUSL Lower | 261.0 | 133,502 | | 31,621 | 121 | 165,123 | 633 |
| | MUSL Upper | 174.0 | 91,445 | | 21,081 | 121 | 112,526 | 647 |
| | MUSP Lower | 327.0 | 90,733 | | 60,160 | 184 | 150,893 | 461 |
| | MUSP Upper | 218.0 | 47,146 | | 33,630 | 154 | 80,776 | 371 |
| | | 3,072.0 | 467,691 | | 399,948 | 130 | 867,638 | 282 |

Appendix C

Library Assessment

**Library Program Assessment
John U. Tomlinson Library
Mesa State College**

Date of Assessment: ___ May, 2010
Purpose of Assessment: ___ Program Review
Program under review: ___ Accounting
Program Level/s: ___ Undergraduate
Liaison Signature: ___ This review was prepared by Tom Harris

1. Collection Assessment

For this assessment the following Library of Congress classification call number ranges were reviewed:

HF 5601 – HF 5689 Accounting
HJ 2240 – HJ 5956 Revenue Taxation
HJ 9701 – HJ 9995 Public Accounting
KF 6271 – KF 6290 Taxation

a. Reference Support:

The reference collection contains a variety of specialized business dictionaries, encyclopedias, handbooks, etc., as well as titles specifically supporting accounting. Some examples include:

Accounting Trends and Techniques (2009)
An Accounting Thesaurus: 500 years of accounting (1995)
Auditor's Dictionary: terms, concepts, processes & regulations
(2004)
Dictionary of Accounting, 4th ed. (2007)
Encyclopedia of Business Ethics and Society (2008)
History of Accounting: an international encyclopedia (1998)

b. Monographic Sources:

Age Analysis

In the call number ranges identified above, there are just over 700 titles.
36 of the titles are in the Reference collection.

19% have been published since 1999
25% published 1990 – 1999
19% published 1980 – 1989
37% published before 1980

In addition to our collection, Tomlinson Library is a member of the *Prospector* consortium. This provides a unified catalog of twenty-three academic, public and special libraries in Colorado and Wyoming. At the click of a link, members of the Mesa State community can take a search from the Library's online catalog into this unified catalog. *Prospector* allows user initiated loan requests. Using a statewide courier system, materials are delivered in three to five business days, on average.

Tomlinson Library also has a very active and efficient Interlibrary Loan department. This provides national and international access to monographic and periodical literature.

c. Periodicals

While periodical access is primarily through online subscription services (see 'd' below), several titles such as *The Journal of Accountancy* and *The Tax Advisor* are also available in print.

A subject search in the *Journal Finder* reveals thirty-nine titles available full-text online. Most of these include PDF images of the articles. Eleven of these titles have a twelve month embargo. Several titles go back to their inception date, the most extraordinary of which is *Journal of Accountancy*, beginning in 1926.

d. Electronic Resources

The online availability of material is an important component of contemporary library service, allowing student access from off campus at any time of the day or night. Tomlinson Library maintains subscriptions to a variety of online databases supporting the Accounting program. These include:

Business Source Premier, one of the major business periodical aggregators, providing access to 2300 full-text journals;

RIA Checkpoint, a premier tax research database

Lexis-Nexis Academic - includes sections covering accounting and tax law.

Oxford Reference Online - featuring several specialized business and economics dictionaries, including *A Dictionary of Accounting*

Electronic Books - using *accounting* as a subject heading, there are about 50 e-books that can be accessed through the Library's online catalog.

2. Evaluation of the total collection

a. Strengths

The Tomlinson Library materials budget for *Business Administration - Accounting* has remained steady over the past few years, allowing for the acquisition of new titles supporting this program.

Electronic access to materials is very good. With remote authentication in place, MSC students, faculty and staff can access these materials 24 hours a day.

Consortial agreements with *Marmot* (Western Slope academic and public libraries) and *Prospector* (23 academic and public libraries in Colorado, including CU- Boulder, CSU, and Denver Public), allow the Mesa State community easy access to library collections throughout the state.

Tomlinson Library's Interlibrary Loan Department also provides access to collections throughout the nation.

b. Weaknesses

The age analysis (see '1.b.' above) reveals that about 37% of the monographic collection supporting the Accounting program was published prior to 1980. This collection should be reviewed, in collaboration with the accounting faculty, to identify materials that should be withdrawn.

3. Recommendations

Faculty in the Accounting program have participated in the selection of materials for the Library collection. It is anticipated that this will continue into the future. This participation is appreciated, and is a necessary component in the building of a collection that is both current and supportive of the curriculum. On an ongoing basis, the increasing cost of library materials should be reflected in the materials budget.

Library Director: Elizabeth W. Brodak

Date: May 24, 2010

Appendix D

Most Recent Program Review Summary

A. PROGRAM OVERVIEW

The B.S. in Accounting is a mature, selective, and well-established program staffed with experienced and professional faculty. This rigorous program attracts excellent students and has developed a good reputation with regional and state-wide employers. Characterized with a high CPA exam pass rate, graduates have traditionally enjoyed a solid job market, and are currently in very high demand. Reflecting the changing needs of the profession, current students may now choose from two undergraduate concentrations, Public Accounting and Accounting Information Technology, or the 3 + 2 program, through which students can simultaneously earn their B.S. in Accounting and M.B.A. In MSC's most recent program priority listing, accounting placed in the top quartile of all programs.

Currently, 48 states (including all of Colorado's neighboring states) require CPA candidates to complete 150 hours of academic credit to become professionally certified. Mesa State College's accounting students can fulfill this requirement through our five year 3 + 2 program. An additional benefit of this program is the infusion of full-time, high quality, students into the M.B.A. program.

The accounting program also provides significant support to the community through the Volunteer Income Tax Assistance program, and by providing the professional community with a steady supply of interns and high quality graduates.

The accounting program has four tenured or tenure-track faculty members, which is one less member than in the last program review. All four faculty members have professional experience in accounting. In addition, the program utilizes two part-time adjunct instructors.

B. RESPONSES TO PREVIOUS PROGRAM REVIEW

How is assessment linked to specific, stated, measurable goals/expected outcome of students in the program, and how are the assessment results being used for program improvement?

Since the last program review five years ago, a more comprehensive assessment process has been implemented. Please see section C. 1, Analysis of effectiveness, for a listing of the specific goals/expected outcomes of concern and a description of how they are being assessed.

What actions are being taken to address the progressive decline in student/faculty ratio during the three years listed (22.84 to 17.05)?

A significant, and likely the major, cause of the decline in students majoring in accounting reflects a national trend in students not choosing to major in accounting. For example, while in 1993 60,390 accounting students graduated nationally, in 2003 this number had fallen to 49,665.

This trend now appears to be reversing nationally and is expected to reverse here at Mesa State College as well (see Appendix I). A likely cause of the trend for fewer students choosing accounting was a supply/demand factor. This trend is reversing due to a combination of two major factors. The recent rash of high profile corporate fraud scandals and the subsequent increase in federal regulation are causing an increase in demand for accountants, and especially for those accountants that specialize in either internal or external auditing. The Sarbanes-Oxley Act (2002) requires corporations to have a separate, additional review of their internal control structure and it requires this to be completed in a much shorter timeframe. This one provision alone is substantially impacting CPA firms and causing a need to expand their audit staff to meet the need.

C. PROGRAM OBJECTIVES

In accordance with the Colorado Legislature, Mesa State College has a fourfold mission:

- Specialized graduate programs,
- Baccalaureate programs,
- Vocational and technical programs, and
- Regional education provider.

The baccalaureate accounting program and its faculty contribute to all four components of the mission statement. The accounting faculty teach in the M.B.A. curriculum and provide course work necessary for the Associate in Applied Science (Accounting Technician). Adjunct faculty teach accounting courses on the Montrose Campus.

Two courses in the accounting program are required for the Bachelor of Business Administration and the Bachelor of Science in Computer Information Systems. The accounting program also provides a general education selection for the applied studies requirement.

The goals and objectives of the accounting program follow the goals of Mesa State College. As stated in the college catalog, "The avowed hope of institutions of higher learning is that students will emerge with well-developed faculties for critical judgement, analytical thought, and an awareness of their world. . . A Mesa State College baccalaureate graduate should: Be able to communicate effectively in the English language; Possess mathematical skills. . . ; Be able to think critically and recognize issues across a broad spectrum of subjects; Understand the complexities of our social, economic, and political environment" (p. 51, *Mesa State College 2004-2005 Catalog*).

The American Institute of Certified Public Accountant's (AICPA) core purpose for a CPA is "making sense of a changing and complex business world." CPAs are expected to deliver value to the world by:

- Communicating the total picture with clarity and objectivity,
- Translating complex information into critical knowledge,
- Anticipating and creating opportunities, and

Designing pathways that transform vision into reality.

The overall goal of the accounting curriculum is to provide the knowledge and skills needed to succeed in an accounting career. Specific objectives for graduating students include:

- Mastery of the accounting body of knowledge,
- A thorough understanding of the business basic body of knowledge,
- Proficiency in the use of business technology and software,
- Effective communication skills, and
- Employment in their field

The program's goals are clearly aligned with those of the College and accounting profession.

D. PROGRAM ASSESSMENT PLAN AND OBJECTIVES

D. 1 Assessment criteria and outcomes

Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

The degree program requires forty-two credit hours of course work in accounting of which 36 are upper-division. Graduates and employers have indicated that our students are well prepared for an entry level position.

All senior accounting students are required to take the Business Major Fields Achievement Test (MFAT) exam before graduation. Our assessment goal is for the accounting majors to average at or above the 75th percentile on the accounting sub-section of this exam. To date, no graduating class has averaged less than the 90th percentile.

There is no way to know the exact number in a graduating class that takes the CPA exam. Some take it in other states and some years after graduation. Our informal surveys indicate that about 75% of our graduates intend to take the CPA exam. Our assessment goal is for a 50% pass rate within three years of leaving Mesa State College of those that choose to take the exam. Over the years we have exceeded this goal. Starting in 2004, the State Board of Accountancy no longer publishes the names of graduates who pass. We will now survey graduates three years past graduation as to whether or not they have passed the exam.

Graduates will demonstrate a thorough understanding of the business basic body of knowledge appropriate for the bachelor's degree level.

The degree program requires thirty-three credit hours of course work in a business core of which 12 are upper-division. The core consists of courses in finance, management, marketing, business law, economics, and computer information systems. Accounting seniors are required to take the business capstone course, Business Policies.

All senior accounting students are required to take the Business MFAT exam before graduation. Our assessment goal is for the accounting majors to average at or above the 50th percentile on all parts of this exam. To date, no graduating class has averaged less than the 75th percentile.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that the accounting program provided them with a thorough understanding of the business basic body of knowledge appropriate for their entry level position. To date, 100% of the responses have confirmed this expectation.

Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level.

The degree program requires six hours in computer information systems courses including the Advanced Business Software course. The use of computer technology is required in most of the accounting curriculum. Income Tax courses require the preparation of tax returns and development of tax memoranda using on-line research and return preparation software. Several other courses incorporate on-line research.

As an assessment goal, Cost Accounting students are assigned three major electronic spreadsheet problems. A faculty jury reviews and assesses the final project with the expectation that at least 90% of the students have obtained the required level of proficiency. To date 93% have met this required level.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that the accounting program provided them with the necessary technology and software skills for their entry level position. To date, 100% of the responses have confirmed this expectation.

Graduates will demonstrate effective communication skills.

Most courses in the accounting program and the business core require presentations. The required business capstone course, Business Policies, assigns lengthy case studies to teams of students from all areas of business. Each team completes a written report and makes a formal presentation to the class and visiting professors as if this were to the Board of Directors.

As an assessment goal, senior students are given a major research project in Advanced Income Tax and a presentation in Auditing II. A faculty jury assesses the research projects and presentations with the expectation that 90% of the students will demonstrate effective communication skills. To date 100% have met this expectation.

As another assessment goal, graduates are surveyed one year after graduation with the expectation that 90% will state that Mesa State College provided them with the necessary communication skills for their entry level position. To date, 100% of the responses have

confirmed this expectation.

Graduates will find employment in their field

Mesa State College accounting graduates have been very successful in obtaining employment in the accounting field upon graduation. Although the program has no control over the demand for accounting graduates, we are striving to produce highly sought after graduates. As an assessment goal, graduates are surveyed one year after graduation with the expectation the 80% will state that they found employment in the accounting field. To date, 100% of the responses have confirmed this expectation.

D. 2 Demand for program

The declining demand from the last program review has stabilized and is expected to increase over the next few years (see Appendix I). The number of majors seems to have settled in the 100-120 range but the critical figure for us is the number of students passing ACCT 321 (Intermediate Accounting 1) and enrolling in ACCT 322 (Intermediate Accounting 2). Here and elsewhere, ACCT 321 is the "gatekeeper" course that helps assure students will be successful in this difficult major. In the last couple of years we have strived to improve the ACCT 321 retention rate by increasing the number of credit hours from 4 to 5 and by having more review sessions. The effort seems to be paying off with a sizable increase in retention in 03-04 and 04-05 as shown in Appendix I. The demand for accounting graduates is currently very high and we expect to see the number of majors and graduates increase accordingly.

E. PROGRAM STRENGTHS

Faculty

The primary strength of the MSC accounting program is the faculty. Since its inception, the program has followed the practice of hiring faculty with a combination of education, practical work experience, and professional certification in order to provide the best, most practical educational experience for our students. All full-time accounting faculty have been practicing Certified Public Accountants and some have additional professional certifications. The professional work experience of our faculty greatly enhances the classroom experience. Currently, four full-time faculty members teach accounting courses. All have either doctoral degrees and/or a combination of education and professional work experience (see Appendix II).

The faculty maintains significant contact with professional accountants. These contacts assist faculty in monitoring changes occurring in the profession and needed in the education of our students.

The accounting faculty has an excellent working relationship. They have, for a number of years, worked closely with one another, both in review of course content and in help with classes as

needed when members are out of town attending continuing professional education.

Continuing professional education is part of the CPA certification, as well as the other professional certifications. Coupled with the need for continued updating in both changing subject content and methods of teaching, this requirement leads the accounting faculty to attend several symposia, conferences, and/or seminars each year as well as engaging in extensive personal study and sharing with colleagues.

While all of the accounting faculty is capable of teaching a variety of courses, each person has strengths in a specific area of accounting. The faculty members are very active in campus and community activities, both to increase their effectiveness in the classroom and to contribute to the college and professional community.

Some accounting faculty maintain course web sites, providing syllabi, project, and other course materials. A fairly extensive accounting resume construction and interviewing skills section is available on Dr. Gurka's web pages.

In Appendix II a table can be found listing present faculty, the year they started teaching at Mesa State College, academic rank, education, certifications, and specialty areas.

Physical Resources

Library resources, while adequate, have been negatively affected by the recent budget problems in the state of Colorado. Students and faculty have access to MARMOT, CARL, and the Internet. These facilities allow access to the World Wide Web and interlibrary loans. Additionally, the library has added ABI Inform, which provides full-text access to over 600 periodicals as a library resource. Lexis-Nexis on-line database access is available via the library web-based catalog and is especially helpful for financial accounting subjects. *prospector*

RIA Checkpoint (an internet based tax research service acquired in the Fall of 2002) provides students and faculty with the ability to perform extensive tax research both on and off-campus. Acquisition of this service has allowed the library to discontinue other, more costly, printed services (now available on-line). The library has also made available a computer lab for special events, thereby enabling students to perform research during tax exams. This change allows tax examinations to mimic changes made in the 2004 CPA exam.

Facility resources focus primarily on Houston Hall, the location in which most accounting courses are taught and faculty have their offices. Currently, all classrooms have been upgraded to multi-media capability in Houston Hall. All faculty have networked computers in their offices with access to the internet. Smaller class sizes provide an optimal learning environment for students. Accounting classes are small enough for individual attention but large enough to provide a variety of student background and interaction. The emphasis on strong computer skills in the classroom environment produces graduates who are well-prepared technologically.

Expanded Learning Opportunities

MSC has had an organized Accounting Club since 1986. The meetings provide opportunities for students to meet local accounting professionals, to learn of opportunities available after graduation, to get better acquainted with each other, and to develop leadership skills.

Each year, the Advanced Tax and Research class provides a tax clinic on campus to prepare income tax returns, send electronically filed returns, and answer tax questions. The clinic is organized in conjunction with the Internal Revenue Service, and is one of only two Volunteer Income Tax Assistance (VITA) sites in the Grand Junction area. VITA provides students with the experience of working with actual income tax data and volunteer CPAs. In addition, it provides a valuable and essential service to area taxpayers, including students and retirees.

Mesa State's accounting program stresses incorporation of computer skills in most classes, including Tax, Cost, AIS, Advanced Managerial, Governmental, Managerial, and Auditing. These classes require students to complete projects which utilize computer skills in excess of those required of entry-level accountants. Incorporating computer assignments throughout several accounting courses means new graduates already possess advanced spreadsheet, on-line tax return preparation, and on-line research skills.

Faculty Activities

The primary focus of the Accounting faculty is classroom teaching. In addition, they are involved in the campus community, chairing and serving on a number of committees. They are active members of professional organizations such as the Colorado Society of CPAs, the American Institute of CPAs, the American Accounting Association, the American Society of Women Accountants, and the Institute of Internal Auditors. Faculty are involved in professional research, publication, and presentations.

Student Activities

Many Mesa State College Accounting students are members of, and officers in, the MSC Accounting Club. This club provides students with the opportunity to get better acquainted with each other, to meet professional accountants from the community, and to develop leadership skills. The American Institute of Certified Public Accountants (AICPA) and the Colorado Society of Certified Public Accountants (CSCPA) now permit student membership. MSC accounting majors have taken advantage of these opportunities to belong to professional organizations. They also participate in the Student Information and Interview Days sponsored by the CSCPA. In conjunction with the CSCPA, each fall Mesa State organizes an accounting student visitation day and reception where students spend the afternoon with members of the professional accounting community. Fifty students participated in the most recent visitation day.

Phi Beta Lambda (PBL) is a business fraternity on campus. Accounting students have been actively involved in this organization for over two decades. Students have participated at state and national levels in accounting and other business competitions and placed highly.

Students are also developing community service and client interviewing skills. As an example, the tax clinic requires each student to provide approximately 30 hours of aid to area residents in need of federal and state income tax assistance.

A significant number of accounting majors have been elected to both Who's Who among Students in American Colleges and Universities and to Alpha Chi, the national scholastic honor society which is the highest academic honor a student can achieve at Mesa State College.

Other Attributes

Mesa State College is legislated as a teaching institution. The primary motivation for the accounting faculty is to do their best teaching. All are concerned that the students do well and learn to the best of their ability. Cooperative education in accounting has been encouraged, and the community has been highly receptive to the program. Additionally, many accounting majors work part-time in the community to build their experience prior to becoming full-time participants in the job market.

Placement of graduates has been very successful. Those students who chose to remain in the area find positions and constitute a major presence for Mesa State's program at meetings of local accounting groups. The cohesiveness of students within Mesa State's accounting program continues through their accounting careers. Students work together to improve classroom performance for themselves and their peers. Peer tutoring strengthens the introductory courses. Upper-division students benefit from tutoring through review of materials, a benefit which often manifests itself through high passage rates on the CPA examination.

F. PROGRAM WEAKNESSES

One difficulty in the accounting program is the 12-hour teaching load which currently requires three or four different preparations. Since the focus of the accounting program is on good teaching, the majority of the available time is dedicated to class preparation and student learning. Faculty have difficulty finding time to undertake meaningful scholarship and service in addition to properly preparing for classes.

The limited number of faculty, already overburdened meeting current course needs, hinders our ability to develop new courses that could more appropriately meet the needs of future accounting graduates (and other related disciplines).

Minimal travel money to attend conferences and seminars makes keeping up on the current changes in content and teaching methods difficult. Faculty often incur additional personal costs in order to maintain their skills at the levels they deem appropriate to best educate the students.

Additionally, unlike their peers at other institutions, faculty must personally incur all costs of professional dues and subscriptions.

The problem of lack of support for professional skills maintenance is exacerbated by the salary scale of the institution. Accounting faculty are paid less than their peers at other institutions. The combination of lower pay and lack of professional development support creates difficulties in attracting and retaining faculty with terminal degrees.

There are concerns regarding some classrooms being assigned for accounting classes. The chalk boards in some assigned rooms are small (or placed behind overhead screens) and inhibit good presentation of accounting material. In addition, some rooms have chairs with small writing areas which complicates the taking of tests. Computer lab availability is also of some concern.

There is no currently active formal Advisory Board.

G. FUTURE DIRECTIONS AND RECOMMENDATIONS

Over the years the accounting program has established a reputation for excellence. We should continue to do the things that have created this reputation by continuing to employ faculty who are good teachers, with practical work experience and a desire to help students learn and succeed. We will, of course, monitor changing needs, both in the accounting profession and in the other majors that we serve on campus. Changes, as needed, will be implemented. Below are a few specific items that may need to be addressed:

1. A revised marketing plan needs to be developed to increase the number of students in Intermediate Accounting, with a goal of 2 sections of Intermediate I.
2. A critical need next year is to replace Jim Buckley, who has taught the Intermediate Accounting since the beginning of the program.
3. The CPA exam has recently changed format and has become computerized. We need to address the changes and better prepare our students for this exam. With reporting changes, we need to find a new way to determine which students passed the exam and the overall programs pass rate.
4. We should consider changing the accounting minor to address the internal control concerns that have surfaced as result of the Sarbanes-Oxley Act. We should also consider adding another course to the MBA program to deal with these issues.
5. We need to reinstate the Advisory Committee, which has not met for three years.

Appendix I

Academic Year

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Program Review 2004 Report.wpd

| | <u>99-00</u> | <u>00-01</u> | <u>01-02</u> | <u>02-03</u> | <u>03-04</u> | <u>04-05</u> |
|------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Majors in Program (Fall Semester) | 107 | 99 | 120 | 106 | 117 | 116 |
| Degrees Granted in Accounting | 12 | 20 | 18 | 16 | 17 | |
| Head Count in Accounting Classes | | | | | | |
| Lower Division | 600 | 618 | 650 | 682 | 632 | |
| Upper Division | 260 | 243 | 251 | 252 | 207 | |
| Graduate | 17 | 19 | 20 | 22 | 21 | |
| Total Head Count | 877 | 880 | 921 | 956 | 860 | |
| Credit Hours in Accounting Classes | | | | | | |
| Lower Division | 1721 | 1700 | 1916 | 1986 | 1896 | |
| Upper Division | 960 | 1001 | 935 | 966 | 763* | |
| Graduate | 51 | 57 | 60 | 66 | 63 | |
| Total Credit Hours | 2732 | 2758 | 2911 | 3018 | 2722 | |
| Enrollment in ACCT 322 | 25 | 28 | 26 | 23 | 33 | 37 |
| FTE | 91.1 | 91.9 | 97.0 | 100.6 | 90.7 | |
| Faculty | | | | | | |
| Number of Full-time Faculty | 3.5 | 3.5 | 3.5 | 2.5 | 2.5 | |
| Department Chair | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | |
| Full-time Adjunct Faculty (.8) | 1 | 1 | 1 | 1 | 1 | |

*Two concentrations and four upper division courses were dropped this year.

Appendix II


| <u>Name</u> | <u>Year Hired</u> | <u>Rank</u> | <u>Degree and Certification</u> | <u>Degree-Granting Institution</u> | <u>Specialties</u> |
|----------------|-----------------------|------------------------|-------------------------------------|--|--------------------------------|
| James Buckley | 1972 | Professor | M.S., CPA | Colorado State University | Auditing, Intermediate, AIS |
| David Rogers | 1975 | Professor | M.B.A., CPA | Golden Gate University | Managerial, Cost |
| Geoffrey Gurka | 2001 | Associate Professor | Ph. D., CPA | Michigan State University | Tax, Managerial |
| Craig Fossett | 2004 | Assistant Professor | M.B.A., CPA, CFE, CMA, CIA | Western State College | Advanced, Governmental |

**Mesa State College
Self-Study Narrative Analysis**

Program Title: Accounting
Institution: Mesa State College

Persons Responsible for the Evaluation of the Self-Study:

Joseph L. Richards
Associate Professor - PES



Date Submitted: March 3, 2005
Submitted By: Joseph L. Richards

A. Analysis

Program History and Objectives - Summary

The Accounting program at Mesa State College has a long and successful history. It continues to be a popular choice among students, graduating an average of 17 majors per year over the last 5 years. The program provides students the option of a rigorous, stand-alone B.S. degree in Accounting. It has also been integrated into the College's graduate program as part of a 3+2 program that allows students to simultaneously earn their B.S. degree in Accounting and M.B.A.

The Accounting program at Mesa State College currently has four tenured/tenure-track faculty members, all of which have professional accounting experience. The program also utilizes two part-time, adjunct faculty members.

In addition to meeting the broad educational goals of the College, the primary objective of the accounting curriculum is to provide the knowledge and skills necessary for graduates to succeed in the accounting profession. The self-study states five specific objectives that the department tries to provide to each of its graduates. These are in agreement with the primary objective of the program and the broader goals of the College. According to the study, the program has had great success meeting these objectives.

B. Summary of Strengths and Weaknesses

Strengths

As with most programs at MSC, the foremost strength of the Accounting program is its faculty. The Accounting faculty bring an ideal blend of professional and educational experience to the program. They remain active members of both the business and academic communities. This allows them to continue to be effective teachers of an ever changing discipline.

The Accounting program has also excelled in providing students learning opportunities outside of the classroom. This is probably best exemplified by the Volunteer Income Tax Assistance (VITA) clinic organized by the program and staffed by students, faculty members, and local volunteer CPAs. This event provides students with valuable experience and the chance to network with professionals in their field. It also serves as a wonderful outreach tool for MSC.

The Accounting program has made very good use of the technological resources available at MSC. These include access to an internet-based tax research service, internet-based literature databases, and multimedia-equipped classrooms. Availability of these resources are especially useful in this discipline.

The goals of the program are clear and measurable, and the program has had great success in meeting those goals. In addition, the Accounting program has had great success producing employable graduates. According to the self-study, 100% of the respondents to post-graduation surveys have obtained employment in the accounting field.

Weaknesses

One of the weaknesses of the Accounting program is the small number of faculty members and the teaching loads they undertake. These constraints hinder their ability to maintain professional currency and develop necessary new courses in an evolving discipline.

Another hindrance to the program's continuing success is a lack of institutional financial support for professional development and skill maintenance.

Finally, there is currently no official Advisory Board making recommendations for the programs continued growth and success.

C. Recommendations

The program serves an important role for the College and should continue to be offered.

The program should continue its excellent job of stating, measuring, and meeting its program goals.

The number of faculty members in the program should be increased as possible to allow for specialty diversification and course development. It is important that retiring and resigning faculty members be replaced with qualified individuals in tenure-track positions. *in a timely manner.*

The faculty should continue to market the program in an effort to maintain and stimulate recent enrollment increases.

An official Advisory Board should be reinstated.

Appendix E

Assessment Plan and Results

PROGRAM ASSESSMENT PROGRESS REPORT

Accounting
(Instructional Degree Program)

BS
(Degree Level)

September 08 - 09
(Assessment Period Covered)

10/19/09
(Date Submitted)

Submitted By: David E. Rogers
(Department Head or Faculty Assessment Representative)

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission / College Goals Reference:

The principal focus of the College's curricular program is undergraduate education in the liberal arts, science, and a limited number of professional programs.....

Intended Educational (Student) Outcomes:

1. Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

2. Graduates will demonstrate a thorough understanding of the basic business body of knowledge appropriate for the bachelor's degree level.

3. Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level.

4. Graduates will demonstrate good communication skills

(Please Copy and Paste to create space for additional Student Outcomes, if needed)

Intended Educational (Student) Outcome #1:

First Means of Program Assessment for Outcome #1:

1a. Means of Program Assessment and Criteria for Success:

The mean percent correct on the accounting sub-section of the Business MFAT will be at or above 60. All graduating seniors will take this exam.

1b. Summarize the Progress Made in Collecting Assessment Data:

All senior students took the exam and scored an average of 79.

Second Means of Assessment for Outcome #1:

1a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

1b. Summarize the Progress Made in Collecting Assessment Data:

Alumni were not surveyed this year. Over the past 5 years, the alumni were surveyed and 100% stated they had a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

Intended Educational (Student) Outcome #2:

First Means of Assessment for Outcome #2:

2a. Means of Program Assessment and Criteria for Success:

The average score on the Business MFAT will be at or above a score of 153. All graduating seniors will take this exam.

2b. Summarize the Progress Made in Collecting Assessment Data:
All seniors took the exam with an average score of 170.

Second Means of Assessment for Outcome #2:

2a. Means of Program Assessment and Criteria for Success:
Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

2b. Summarize the Progress Made in Collecting Assessment Data:
Alumni were not surveyed this year. Over the past 5 years the alumni were surveyed and 100% stating that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

Intended Educational (Student) Outcome #3:

First Means of Assessment for Outcome #3:

3a. Means of Program Assessment and Criteria for Success:
In Cost Accounting (ACCT331) students will be assigned three major electronic spreadsheet problems. A faculty jury will determine that at least 90% of the students will have obtained the required level of proficiency.

3a. Summarize the Progress Made in Collecting Assessment Data:
The faculty jury determined that 95% of the students demonstrated the required level of proficiency.

Second Means of Assessment for Outcome #3:

3a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary business technology and software skills for their entry position.

3b. Summarize the Progress Made in Collecting Assessment Data:

Alumni were not surveyed this year. Over the past 5 years, alumni were surveyed with 100% stating that they had obtained the necessary business technology and software skills for their entry level position.

Intended Educational (Student) Outcome #4:

First Means of Assessment for Outcome #4:

4a. Means of Program Assessment and Criteria for Success:

Students will be given a major research project in Acct 442 and a major presentation in Acct 412. A faculty jury will read the project and view the presentation with the expectation that 90% will demonstrate good communication skills.

4a. Summarize the Progress Made in Collecting Assessment Data:

The faculty jury determined that 100% of the students demonstrated good oral communication skills while 100% demonstrated good written and research communication skills.

Second Means of Assessment for Outcome #4:

4a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary communication skills for an entry position.

4b. Summarize the Progress Made in Collecting Assessment Data:
Alumni were not surveyed this year. Over the past 5 years alumni were surveyed with 100% stating that they had the necessary communication skills for their entry level position.

Please summarize progress made in addressing significant issues/problems that came up during the last Program Review.

1. A revised marketing plan with the goal of 2 sections of Intermediate Accounting I

We continue to have two sections of Intermediate Accounting and had a graduating class of 14 last year.

2. Replace Jim Buckley

Jim has been replaced by Suzanne Lay who is doing an excellent job.

3. Improved CPA exam results and a way of tracking the individual graduate's progress

We are struggling with the tracking process. We are currently surveying alumni and contacting local employers for this information. We have subscribed to a service that gives us the pass rate. We have determined that less of our alumni are taking the exam which has increased the pass rate but the national pass rate increased at a higher rate. I believe this is due to the 150 hour requirement that all states have except for Colorado and one other state.

4. Consider changing the accounting minor to address internal control concerns and add a second accounting class in the MBA program

We have not changed the minor and do not have the faculty necessary to offer an additional course in the MBA program.

5. Reinstate the Advisory Committee

We have not reinstated this committee.

PROGRAM ASSESSMENT PROGRESS REPORT

Accounting
(Instructional Degree Program)

BS
(Degree Level)

September 07 - 08
(Assessment Period Covered)

11/01/08
(Date Submitted)

Submitted By: David E. Rogers
(Department Head or Faculty Assessment Representative)

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission / College Goals Reference:

The principal focus of the College's curricular program is undergraduate education in the liberal arts, science, and a limited number of professional programs.....

Intended Educational (Student) Outcomes:

1. Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

2. Graduates will demonstrate a thorough understanding of the basic business body of knowledge appropriate for the bachelor's degree level.

3. Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level.

4. Graduates will demonstrate good communication skills

(Please Copy and Paste to create space for additional Student Outcomes, if needed)

Intended Educational (Student) Outcome #1:

First Means of Program Assessment for Outcome #1:

1a. Means of Program Assessment and Criteria for Success:

The mean percent correct on the accounting sub-section of the Business MFAT will be at or above 60. All graduating seniors will take this exam.

1b. Summarize the Progress Made in Collecting Assessment Data:

All senior students took the exam and scored an average of 77.

Second Means of Assessment for Outcome #1:

1a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

1b. Summarize the Progress Made in Collecting Assessment Data:

Alumni were surveyed with 100% stating that they had a mastery of the basic body of accounting knowledge appropriate for the bachelor's degree level. See attached survey form

Intended Educational (Student) Outcome #2:

First Means of Assessment for Outcome #2:

2a. Means of Program Assessment and Criteria for Success:

The average score on the Business MFAT will be at or above a score of 153. All graduating seniors will take this exam.

2b. Summarize the Progress Made in Collecting Assessment Data:
All seniors took the exam with an average score of 168.

Second Means of Assessment for Outcome #2:

2a. Means of Program Assessment and Criteria for Success:
Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

2b. Summarize the Progress Made in Collecting Assessment Data:
Alumni were surveyed with 100% stating that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

Intended Educational (Student) Outcome #3:

First Means of Assessment for Outcome #3:

3a. Means of Program Assessment and Criteria for Success:
In Cost Accounting (ACCT331) students will be assigned three major electronic spreadsheet problems. A faculty jury will determine that at least 90% of the students will have obtained the required level of proficiency.

3a. Summarize the Progress Made in Collecting Assessment Data:
The faculty jury determined that 93% of the students demonstrated the required level of proficiency. See attached rubric.

Second Means of Assessment for Outcome #3:

3a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary business technology and software skills for their entry position.

3b. Summarize the Progress Made in Collecting Assessment Data:

Alumni were surveyed with 100% stating that they had obtained the necessary business technology and software skills for their entry level position. See attached survey form.

Intended Educational (Student) Outcome #4:

First Means of Assessment for Outcome #4:

4a. Means of Program Assessment and Criteria for Success:

Students will be given a major research project in Acct 442 and a major presentation in Acct 412. A faculty jury will read the project and view the presentation with the expectation that 90% will demonstrate good communication skills.

4a. Summarize the Progress Made in Collecting Assessment Data:

The faculty jury determined that 100% of the students demonstrated good oral communication skills while 100% demonstrated good written and research communication skills. See attached rubrics

Second Means of Assessment for Outcome #4:

4a. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary communication skills for an entry position.

**4b. Summarize the Progress Made in Collecting Assessment Data:
Alumni were surveyed with 100% stating that they had the necessary
communication skills for their entry level position.**

Please summarize progress made in addressing significant issues/problems that came up during the last Program Review.

1. A revised marketing plan with the goal of 2 sections of Intermediate Accounting I

We now have two sections of Intermediate Accounting and had a graduating class of 20 last year.

2. Replace Jim Buckley

Jim has been replaced by Suzanne Lay

3. Improved CPA exam results and a way of tracking the individual graduate's progress

We are struggling with the tracking process. We are currently surveying alumni and contacting local employers for this information. We have determined that less of our alumni are taking the exam which has increased the pass rate.

4. Consider changing the accounting minor to address internal control concerns and add a second accounting class in the MBA program

We have not changed the minor and do not have the faculty necessary to offer an additional course in the MBA program.

5. Reinstate the Advisory Committee

We have not reinstated this committee.

PROGRAM ASSESSMENT REPORT

Accounting
(Instructional Degree Program)

BS
(Degree Level)

Sept. 05 – Sept 06
(Assessment Period Covered)

10/15/06
(Date Submitted)

Submitted By: David E. Rogers
(Department Head or Faculty Assessment Representative)

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission / College Goals Reference:

The principal focus of the College's curricular program is undergraduate education in the liberal arts, science, and a limited number of professional programs.....

Intended Educational (Student) Outcomes:

1. Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

2. Graduates will demonstrate a thorough understanding of the basic business body of knowledge appropriate for the bachelor's degree level.

3. Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level.

4. Graduates will demonstrate good communication skills.

Intended Educational (Student) Outcome #1:

First Means of Program Assessment for Outcome #1:

1a. Means of Program Assessment and Criteria for Success:

The mean percent correct on the accounting sub-section of the Business MFAT will be at or above 60. All graduating seniors will take this exam.

1a. Summary of Assessment Data Collected:

The Department was unable to get sub-section results this year for accounting majors. The problem is to be corrected for the 2006-2007 academic year.

1a. Use of Results to Improve Program:

Nothing at this time

Second Means of Assessment for Outcome #1:

1b. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

1b. Summary of Assessment Data Collected:

Alumni were surveyed with 100% stating that they had a mastery of the basic body of accounting knowledge appropriate for the bachelor's degree level. See attached survey form.

1b. Use of Results to Improve Program:

We made an effort to increase the number of students taking the CPA exam with the intent of using the results in future assessment reports. The exam is optional, expensive, and has a very low national pass rate.

Intended Educational (Student) Outcome #2:

First Means of Assessment for Outcome #2:

2a. Means of Program Assessment and Criteria for Success:

The average score on the Business MFAT will be at or above a score of 153. All graduating seniors will take this exam.

2a. Summary of Assessment Data Collected:

All graduates took this exam with an average score of 166.

2a. Use of Results to Improve Program:

Nothing at this time

Second Means of Assessment for Outcome #2:

2b. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that 90% will state that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

2b. Summary of Assessment Data Collected:

Alumni were surveyed with 100% stating that they had a thorough understanding of the basic body of business knowledge appropriate for the bachelor's degree level.

2b. Use of Results to Improve Program:

Nothing at this time

Intended Educational (Student) Outcome #3:

First Means of Assessment for Outcome #3:

3a. Means of Program Assessment and Criteria for Success:

In Cost Accounting (ACCT331) students will be assigned three major electronic spreadsheet problems. A faculty jury will determine that at least 90% of the students will have obtained the required level of proficiency.

3a. Summary of Assessment Data Collected:

The faculty jury determined that 100% of the students demonstrated the required level of proficiency. See attached rubric.

3a. Use of Results to Improve Program:

Nothing at this time.

Second Means of Assessment for Outcome #3:

3b. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary business technology and software skills for their entry position.

3b. Summary of Assessment Data Collected:

Alumni were surveyed with 92% stating that they had obtained the necessary business technology and software skills for their entry level position. See attached survey form.

3b. Use of Results to Improve Program:

The faculty is considering adding CISB 305 to the program.

Intended Educational (Student) Outcome #4:

First Means of Assessment for Outcome #4:

4a. Means of Program Assessment and Criteria for Success:

Students will be given a major research project in Acct 442 and a major presentation in Acct 412. A faculty jury will read the project and view the presentation with the expectation that 90% will demonstrate good communication skills.

4a. Summary of Assessment Data Collected:

The faculty jury determined that 100% of the students demonstrated good oral communication skills while 88% demonstrated good written and research communication skills. See attached rubrics

4a. Use of Results to Improve Program:

The faculty has attended a symposium on incorporating writing into the accounting curriculum.

Second Means of Assessment for Outcome #4:

4b. Means of Program Assessment and Criteria for Success:

Alumni will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary communication skills for an entry position.

4b. Summary of Assessment Data Collected:

Alumni were surveyed with 100% stating that they had the necessary communication skills for their entry level position.

4b. Use of Results to Improve Program:

The faculty is considering an employer survey on the communication skills of this alumni group.

**Mesa State College
Assessment Report**

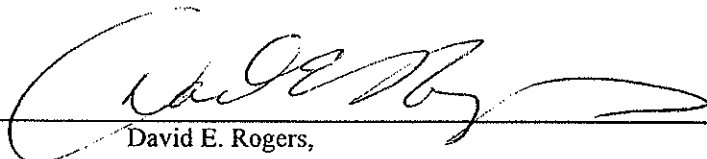
Assessment Record for :

Undergraduate Accounting Program

Assessment Period: September-04 September-05
Date Submitted: 9-Oct-05

Includes Assessment reports for those
Instructional Programs listed below:

| <u>Title of Instructional Degree Program</u> | <u>Degree Level</u> |
|--|------------------------|
| Undergraduate Accounting Program | Bachelor of Science |



Submitted by: David E. Rogers,
Professor of
Accounting

Mesa State College
Assessment Report

Degree Program:

Undergraduate Accounting Program

Assessment Period Covered: September-04 to September-05
Date Submitted: 9-Oct-05

Expanded Statement of Institutional Purpose Linkage:

Institutional Mission Reference:

The principal focus of our College's curricular program is undergraduate education in the liberal arts and science and a limited number of professional, technical, and graduate programs

College/University Goal(s) Supported:

...all graduates of baccalaureate level will have developed a depth of understanding in their major field.

Intended Education (Student) Outcomes:

1. Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

2. Graduates will demonstrate a thorough understanding of the basic business body of knowledge appropriate for the bachelor's degree level

3. Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level

4. Graduates will demonstrate good communication skills.

Mesa State College
Assessment Report

Degree Program: Undergraduate Accounting Program

Assessment Period Covered: September-04 to September-05
Date Submitted: 09-Oct-05

Intended Educational (Student) Outcome:

1. Graduates will demonstrate a mastery of the accounting body of knowledge appropriate for the bachelor's degree level.

First Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

1a. The average score on the accounting sub-section of the Business MFAT exam will be at or above the 75 percentile level. All graduates will take this exam.

Summary of Assessment Data Collected:

All graduates took the exam with an average score in the 95th percentile.

Use of Results to Improve Instructional Program

Nothing at this time.

Second Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

1b. Of the graduates that choose to take the CPA exam, 50% will have passed within three years of graduation. The Chair will survey the graduates and the results will be filed in the departmental office.

Summary of Assessment Data Collected:

The survey was inconclusive. Only 3 of 15 graduates answered the survey. One passed, one did not, and one did not take the exam.

Use of Results to Improve Instructional Program

The method of retrieving this information will be changed next year or the indicator will be changed.

**Mesa State College
Assessment Report**

Degree Program: Undergraduate Accounting Program

Assessment Period Covered: September-04 to September-05
Date Submitted: 09-Oct-05

Intended Educational (Student) Outcome:

2. Graduates will demonstrate a thorough understanding of the basic business body of knowledge appropriate for the bachelor's degree level

First Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

2a. The average score on the Business MFAT exam will be at or above the 50 percentile level. All graduates will take this exam.

Summary of Assessment Data Collected:

All graduates took this exam with an average score in the 90th percentile.

Use of Results to Improve Instructional Program

Second Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

2b. Graduates will be surveyed one year after graduation with the expectation that 90% will state that they had a thorough understanding of the basic body of business knowledge.

Summary of Assessment Data Collected:

Graduates were surveyed with 100% stating that they had a thorough understanding of the basic body of business knowledge.

Use of Results to Improve Instructional Program

Nothing at this time

Mesa State College
Assessment Report

Degree Program: Undergraduate Accounting Program

Assessment Period Covered: September-04 to September-05
Date Submitted: 09-Oct-05

Intended Educational (Student) Outcome:

3. Graduates will demonstrate proficiency in the use of business technology and software appropriate for the bachelor's degree level

First Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

3a. In Cost Accounting students will be assigned three major electronic spreadsheet problems. A faculty jury will determine that at least 90% of the students have obtained the required level of proficiency.

Summary of Assessment Data Collected:

The faculty jury determined that 100% of the students obtained the required level of proficiency.

Use of Results to Improve Instructional Program

Nothing at this time

Second Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

3b. Graduates will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary business technology and software skills for their entry level position.

Summary of Assessment Data Collected:

Graduates were surveyed with 100% stating that they had obtained the necessary business technology and software skills for

Use of Results to Improve Instructional Program

Nothing at this time

Mesa State College
Assessment Report

Degree Program: Undergraduate Accounting Program

Assessment Period Covered: September-04 to September-05
Date Submitted: 09-Oct-05

Intended Educational (Student) Outcome:

4. Graduates will demonstrate good communication skills.

First Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

4a. Students will be given a major research project in Acct 442 and a major presentation in Acct 412. A faculty jury will read the project and view the presentation with the expectation that 90% will demonstrate good communication skills.

Summary of Assessment Data Collected:

The faculty jury determined that 100% of the students demonstrated good communication skills.

Use of Results to Improve Instructional Program

Nothing at this time

Second Means of Assessment for Outcome Identified Above:

Means of Program Assessment and Criteria for Success:

4b. Graduates will be surveyed one year after graduation with the expectation that at least 90% will state that they have the necessary communication skills for their entry level positions.

Summary of Assessment Data Collected:

Graduates were surveyed with 67% stating that they had the necessary communication skills for their entry level position.

Use of Results to Improve Instructional Program

Due to the limited responses to the survey, the one with a negative reply had big impact on the results. We will find a way to get a larger survey response next year.

Mesa State College Alumni Survey

Thank you for taking a few moments to complete this survey. Mesa State College is administering this survey to assist individual departments in maintaining programs that serve the needs of current and future students. We value your opinion and appreciate you completing this 10 minute survey.

How satisfied are you with your education at MSC in the following areas:

| | Very Dissatisfied | Dissatisfied | Neutral | Satisfied | Very Satisfied |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Writing effectively | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Using computers | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Quantitative abilities (e.g. statistics, mathematical reasoning) | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Synthesize and integrate ideas and information | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Communicating well orally | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Listening effectively | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Thinking creatively | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Acquiring new skills and knowledge on my own | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Leading and supervising groups of people | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Functioning effectively as a member of a team | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Maintaining a healthy lifestyle | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Developing awareness of social problems | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Appreciating the arts | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Organizing information | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Decision making skills | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Mesa State College Alumni Survey

How would you rate the following aspects of your experience at MSC?

| | Poor | Below Average | Average | Above Average | Excellent |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| General education instruction | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Instruction within major | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Availability of faculty in general education courses | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Availability of faculty in major courses | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Course availability | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Academic advising | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Digital environment | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |
| Library facilities | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

| | Definitely No | No | Unsure | Yes | Definitely Yes |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| If you could do it over again would you attend Mesa State College? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

| | Poor | Below Average | Average | Above Average | Exceptional |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Considering the cost of education, the time and effort put forth, and the amount you learned, how good of a value was your education at Mesa State? | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

Mesa State College
Alumni Survey

What is your gender?

- Male
- Female

What is your ethnicity?

- American Indian or Alaskan Native
- Asian
- Black or African American
- Hispanic of any race
- Native Hawaiian or Pacific Islander
- White
- Two or more races
- Race and Ethnicity Unknown
- Non-Resident alien (of any race or ethnicity)
- Prefer not to respond

What is your current age?

- Under 21
- 21-24
- 25-34
- 35-44
- 45-54
- 55 or Older
- Prefer not to respond

Do you live in the state of Colorado?

- Yes
- No

Mesa State College
Alumni Survey

Do you live in the Grand Junction area? (i.e.
Mesa, Montrose, Delta or Garfield County)

Yes

No

Mesa State College
Alumni Survey

What was your primary major?

-If you double majored, only choose one program.

- Accounting
- English
- Music

Mesa State College
Alumni Survey

How would you rate the overall quality of your education within your degree program at Mesa State?

Very Low

Low

Average

High

Very High

Are you currently employed in a field related to your major?

Yes

No

Mesa State College
Alumni Survey

What is the title of your position?

What is the name of the company/organization
for which you are employed or are you
self-employed?

How well do you think MSC prepared you for your position when you compare yourself to others in your field of work?

- I was very well prepared
- I was generally well prepared
- I was slightly unprepared
- I was inadequately prepared

What is your annual full-time income?

- None
- Under \$25,000
- \$25,000 - \$34,999
- \$35,000 - \$44,999
- \$45,000 - \$54,999
- \$55,000 - \$74,999
- \$75,000 or more
- Prefer not to respond

Mesa State College
Alumni Survey

Why are you not currently employed in a field related to your major?

- I found a more desirable position in another field.
- I have not been able to find a position related to my major.
- I have not seriously looked for a position related to my major.
- I am attending graduate school.

Other: (Please Specify)

Mesa State College
Alumni Survey

Have you enrolled in a graduate degree program
since graduating from MSC?

Yes

No

**Mesa State College
Alumni Survey**

What level of degree program is/was it?
 Master's
 Doctoral
 Law
 Other

What are/were you studying? _____

What is the name of the College/University
where you attend(ed)? _____

Did you complete this program?
 Yes
 No
 In the process of

 finishing

How well do you think MSC prepared you for this degree program when you compare yourself to others in the program?

- I was very well prepared
- I was generally well prepared
- I was slightly unprepared
- I was inadequately prepared

What courses would have better prepared you
for this program? _____

Mesa State College
Alumni Survey

What is the likelihood that you will pursue a graduate degree in the next 5 years?

- Highly likely
- Somewhat likely
- Unsure
- Somewhat unlikely
- Highly unlikely

If you decide to pursue a graduate degree, at what level would it be?

| | | | | |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | Master's | Doctoral | Law | Other |
| | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> | <input type="radio"/> |

If you decide to pursue a graduate degree, what would you study? _____

Mesa State College
Alumni Survey

What classes within the major have been of most use to you?

What classes within the major have been of little use to you?

If you could add a class to the major requirements, what class would it be?

What suggestions do you have for improving this major at Mesa State?

If you could do it over again would you enroll in the same major program?

Definitely No

No

Unsure

Yes

Definitely Yes

Mesa State College
Alumni Survey

If you would like your current mailing or e-mail address passed on to an academic department or the Alumni Association so they can keep in touch with you, please enter the information below and specify where you would like it to go.

Thank You!

Accounting General Frequencies

Writing_Effectively

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 3 | 27.3 | 27.3 | 36.4 |
| | Satisfied | 6 | 54.5 | 54.5 | 90.9 |
| | Very Satisfied | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Using_Computers

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 1 | 9.1 | 9.1 | 18.2 |
| | Satisfied | 5 | 45.5 | 45.5 | 63.6 |
| | Very Satisfied | 4 | 36.4 | 36.4 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Quantitative_Ability

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 3 | 27.3 | 27.3 | 27.3 |
| | Satisfied | 6 | 54.5 | 54.5 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Integrate_Ideas

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 1 | 9.1 | 9.1 | 27.3 |
| | Satisfied | 6 | 54.5 | 54.5 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Communicate_Orally

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 2 | 18.2 | 18.2 | 27.3 |
| | Satisfied | 6 | 54.5 | 54.5 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Listen_Effectively

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 1 | 9.1 | 9.1 | 27.3 |
| | Satisfied | 7 | 63.6 | 63.6 | 90.9 |
| | Very Satisfied | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Thinking_Creative

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 2 | 18.2 | 18.2 | 36.4 |
| | Satisfied | 7 | 63.6 | 63.6 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Acquire_Skills_On_Own

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Satisfied | 7 | 63.6 | 63.6 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Lead_Groups

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 5 | 45.5 | 45.5 | 63.6 |
| | Satisfied | 2 | 18.2 | 18.2 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Team_Member

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Neutral | 1 | 9.1 | 9.1 | 9.1 |
| | Satisfied | 5 | 45.5 | 45.5 | 54.5 |
| | Very Satisfied | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Healthy_Lifestyle

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 4 | 36.4 | 36.4 | 54.5 |
| | Satisfied | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Aware_Social_Problems

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 18.2 | 18.2 | 18.2 |
| | Neutral | 4 | 36.4 | 36.4 | 54.5 |
| | Satisfied | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Appreciate_Art

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 7 | 63.6 | 63.6 | 72.7 |
| | Satisfied | 3 | 27.3 | 27.3 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Organize_Info

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 1 | 9.1 | 9.1 | 18.2 |
| | Satisfied | 7 | 63.6 | 63.6 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Decision_Making

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 9.1 | 9.1 | 9.1 |
| | Neutral | 2 | 18.2 | 18.2 | 27.3 |
| | Satisfied | 6 | 54.5 | 54.5 | 81.8 |
| | Very Satisfied | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Gen_Ed_Instruction

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Average | 3 | 27.3 | 27.3 | 27.3 |
| | Above Average | 5 | 45.5 | 45.5 | 72.7 |
| | Excellent | 3 | 27.3 | 27.3 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Instruction_Within_Major

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------------|-----------|---------|---------------|--------------------|
| Valid | Average | 2 | 18.2 | 20.0 | 20.0 |
| | Above Average | 3 | 27.3 | 30.0 | 50.0 |
| | Excellent | 5 | 45.5 | 50.0 | 100.0 |
| | Total | 10 | 90.9 | 100.0 | |
| Missing | System | 1 | 9.1 | | |
| Total | | 11 | 100.0 | | |

Faculty_Availability_Gen_Ed

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Average | 3 | 27.3 | 27.3 | 27.3 |
| | Above Average | 5 | 45.5 | 45.5 | 72.7 |
| | Excellent | 3 | 27.3 | 27.3 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Faculty_Availability_Major

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Above Average | 4 | 36.4 | 36.4 | 36.4 |
| | Excellent | 7 | 63.6 | 63.6 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Course_Availability

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 9.1 | 9.1 | 9.1 |
| | Average | 7 | 63.6 | 63.6 | 72.7 |
| | Above Average | 2 | 18.2 | 18.2 | 90.9 |
| | Excellent | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Academic_Advising

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 9.1 | 9.1 | 9.1 |
| | Average | 5 | 45.5 | 45.5 | 54.5 |
| | Above Average | 4 | 36.4 | 36.4 | 90.9 |
| | Excellent | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Digital_Environment

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 9.1 | 9.1 | 9.1 |
| | Average | 6 | 54.5 | 54.5 | 63.6 |
| | Above Average | 3 | 27.3 | 27.3 | 90.9 |
| | Excellent | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Library_Facilities

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Below Average | 2 | 18.2 | 18.2 | 18.2 |
| | Average | 6 | 54.5 | 54.5 | 72.7 |
| | Above Average | 2 | 18.2 | 18.2 | 90.9 |
| | Excellent | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Attend_Again

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Unsure | 2 | 18.2 | 18.2 | 18.2 |
| | Yes | 4 | 36.4 | 36.4 | 54.5 |
| | Definitely Yes | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Value_of_education

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Below Average | 1 | 9.1 | 9.1 | 9.1 |
| | Average | 2 | 18.2 | 18.2 | 27.3 |
| | Above Average | 4 | 36.4 | 36.4 | 63.6 |
| | Excellent | 4 | 36.4 | 36.4 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Accounting Demographic Frequencies

Gender

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--------|-----------|---------|---------------|--------------------|
| Valid | Male | 6 | 54.5 | 54.5 | 54.5 |
| | Female | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Ethnicity

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | White | 11 | 100.0 | 100.0 | 100.0 |

Age

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | 21-24 | 2 | 18.2 | 18.2 | 18.2 |
| | 25-34 | 6 | 54.5 | 54.5 | 72.7 |
| | 35-44 | 2 | 18.2 | 18.2 | 90.9 |
| | 45-54 | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Live_In_State

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----|-----------|---------|---------------|--------------------|
| Valid | Yes | 11 | 100.0 | 100.0 | 100.0 |

Live_In_Area

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | Yes | 7 | 63.6 | 63.6 | 63.6 |
| | No | 4 | 36.4 | 36.4 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Accounting Specific Frequencies

Education_Quality

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-----------|-----------|---------|---------------|--------------------|
| Valid | Average | 2 | 18.2 | 18.2 | 18.2 |
| | High | 4 | 36.4 | 36.4 | 54.5 |
| | Very High | 5 | 45.5 | 45.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Employed_Related_Field

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | Yes | 9 | 81.8 | 81.8 | 81.8 |
| | No | 2 | 18.2 | 18.2 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Job_Title

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------------|-----------|---------|---------------|--------------------|
| Valid | 2 | 18.2 | 18.2 | 18.2 |
| Accountant | 1 | 9.1 | 9.1 | 27.3 |
| Associate | 1 | 9.1 | 9.1 | 36.4 |
| Senior Accountant | 1 | 9.1 | 9.1 | 45.5 |
| Staff Accountant | 3 | 27.3 | 27.3 | 72.7 |
| Staff Auditor | 1 | 9.1 | 9.1 | 81.8 |
| Tax Accountant | 1 | 9.1 | 9.1 | 90.9 |
| Transportation clerk | 1 | 9.1 | 9.1 | 100.0 |
| Total | 11 | 100.0 | 100.0 | |

Employer

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------------------|-----------|---------|---------------|--------------------|
| Valid | 2 | 18.2 | 18.2 | 18.2 |
| BKD | 1 | 9.1 | 9.1 | 27.3 |
| CSD | 1 | 9.1 | 9.1 | 36.4 |
| Dalby, Wendland & Co., P.C. | 1 | 9.1 | 9.1 | 45.5 |
| EKS&H | 1 | 9.1 | 9.1 | 54.5 |
| Kennedy & Coe, LLC | 1 | 9.1 | 9.1 | 63.6 |
| Mercy Housing Inc. | 1 | 9.1 | 9.1 | 72.7 |
| Penny J. Morton, CPA P.C. | 1 | 9.1 | 9.1 | 81.8 |
| United States Government | 1 | 9.1 | 9.1 | 90.9 |
| Valley Investments, Inc. | 1 | 9.1 | 9.1 | 100.0 |
| Total | 11 | 100.0 | 100.0 | |

Prepared_for_Position

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------------------------------|-----------|---------|---------------|--------------------|
| Valid | | | | |
| I was very well prepared | 3 | 27.3 | 33.3 | 33.3 |
| I was generally well prepared | 4 | 36.4 | 44.4 | 77.8 |
| I was slightly unprepared | 2 | 18.2 | 22.2 | 100.0 |
| Total | 9 | 81.8 | 100.0 | |
| Missing | | | | |
| System | 2 | 18.2 | | |
| Total | 11 | 100.0 | | |

Annual_Income

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------------------|-----------|---------|---------------|--------------------|
| Valid | \$25,000 - \$34,999 | 2 | 18.2 | 22.2 | 22.2 |
| | \$35,000 - \$44,999 | 2 | 18.2 | 22.2 | 44.4 |
| | \$45,000 - \$54,999 | 4 | 36.4 | 44.4 | 88.9 |
| | \$55,000 - \$74,999 | 1 | 9.1 | 11.1 | 100.0 |
| | Total | 9 | 81.8 | 100.0 | |
| Missing | System | 2 | 18.2 | | |
| Total | | 11 | 100.0 | | |

Why_Not_Employed

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|--|-----------|---------|---------------|--------------------|
| Valid | I have been attending graduate school since graduating | 1 | 9.1 | 100.0 | 100.0 |
| Missing | System | 10 | 90.9 | | |
| Total | | 11 | 100.0 | | |

Why_Not_Employed_Other

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|--|-----------|---------|---------------|--------------------|
| Valid | Entry level pay within my major is very low compared to other entry level positions. | 10 | 90.9 | 90.9 | 90.9 |
| | | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Attend_Grad_School

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------|-----------|---------|---------------|--------------------|
| Valid | Yes | 3 | 27.3 | 27.3 | 27.3 |
| | No | 8 | 72.7 | 72.7 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Grad_Level

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------|-----------|---------|---------------|--------------------|
| Valid | Masters | 1 | 9.1 | 50.0 | 50.0 |
| | Law | 1 | 9.1 | 50.0 | 100.0 |
| | Total | 2 | 18.2 | 100.0 | |
| Missing | System | 9 | 81.8 | | |
| Total | | 11 | 100.0 | | |

Grad_Study

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------------|-----------|---------|---------------|--------------------|
| Valid | | 9 | 81.8 | 81.8 | 81.8 |
| | Business Administration | 1 | 9.1 | 9.1 | 90.9 |
| | Corporate Law | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Grad_School

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|------------------------------------|-----------|---------|---------------|--------------------|
| Valid | | 9 | 81.8 | 81.8 | 81.8 |
| | Creighton University School of Law | 1 | 9.1 | 9.1 | 90.9 |
| | Mesa State College | 1 | 9.1 | 9.1 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Grad_Complete

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|-----------------------------|-----------|---------|---------------|--------------------|
| Valid | Yes | 1 | 9.1 | 50.0 | 50.0 |
| | In the process of finishing | 1 | 9.1 | 50.0 | 100.0 |
| | Total | 2 | 18.2 | 100.0 | |
| Missing | System | 9 | 81.8 | | |
| Total | | 11 | 100.0 | | |

Grad_Prepared

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|-------------------------------|-----------|---------|---------------|--------------------|
| Valid | I was generally well prepared | 2 | 18.2 | 100.0 | 100.0 |
| Missing | System | 9 | 81.8 | | |
| Total | | 11 | 100.0 | | |

Courses_for_Grad_Program

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---|-----------|---------|---------------|--------------------|
| Valid | | | | |
| I did undergraduate and graduate together, so I did not have any real-world experience. | 9 | 81.8 | 81.8 | 81.8 |
| More courses on how to write effectively | 1 | 9.1 | 9.1 | 90.9 |
| Total | 11 | 100.0 | 100.0 | 100.0 |

Chance_of_Grad_School

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------------------|-----------|---------|---------------|--------------------|
| Valid | | | | |
| Highly likely | 1 | 9.1 | 11.1 | 11.1 |
| Unsure | 5 | 45.5 | 55.6 | 66.7 |
| Somewhat unlikely | 1 | 9.1 | 11.1 | 77.8 |
| Highly unlikely | 2 | 18.2 | 22.2 | 100.0 |
| Total | 9 | 81.8 | 100.0 | |
| Missing System | 2 | 18.2 | | |
| Total | 11 | 100.0 | | |

Level_of_Grad_School

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|-----------|---------|---------------|--------------------|
| Valid | | | | |
| Masters | 9 | 81.8 | 100.0 | 100.0 |
| Missing System | 2 | 18.2 | | |
| Total | 11 | 100.0 | | |

Grad_School_Study

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--|-----------|---------|---------------|--------------------|
| Valid | | | | |
| Accounting | 3 | 27.3 | 27.3 | 27.3 |
| Accounting/ Business | 2 | 18.2 | 18.2 | 45.5 |
| Accounting/Finance | 1 | 9.1 | 9.1 | 54.5 |
| Economics | 1 | 9.1 | 9.1 | 63.6 |
| engineering | 1 | 9.1 | 9.1 | 72.7 |
| Finance | 1 | 9.1 | 9.1 | 81.8 |
| Public Policy or Public Administration | 1 | 9.1 | 9.1 | 90.9 |
| Total | 11 | 100.0 | 100.0 | 100.0 |

Enroll_Same_Major

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Unsure | 1 | 9.1 | 9.1 | 9.1 |
| | Yes | 4 | 36.4 | 36.4 | 45.5 |
| | Definitely Yes | 6 | 54.5 | 54.5 | 100.0 |
| | Total | 11 | 100.0 | 100.0 | |

Classes of Most Use –

- Advanced accounting, cost accounting, and auditing
- Business Law
- Cost accounting
- General studies
- Intermediate Accounting I & II, Auditing
- Intermediate Accounting, Auditing, Advanced Accounting, Tax Accounting
- Intermediate Accounting, Income Tax
- Pretty much all of them come into play at some point in my work
- Tax
- Tax, Auditing, Intermediate Accounting
- Tax, intermediate accounting, managerial accounting

Classes of little use –

- Accounting Information Systems
- Business Policies
- government accounting
- Governmental accounting
- Governmental Accounting
- Music
- None
- Statistics, but I avoid it
- Tax

Classes to add -

- Anything that teaches about accounting software, ex. Quickbooks, EasyACCT, Peachtree, etc.
- Auditing II
- CPA study course
- How to interview, write resume and what to do to prepare to get a job
- None
- problem solving skills, analytical thinking, etc...
- Visual Basic programing

Suggestions to Improve Major

- Again, touching more on accounting and tax preparation software
- Focus on hiring professors that can teach the core requirements i.e intermediate accounting, advanced accounting.
- I think the program worked well as it was.
- Less memorization, more stress in finding answers and working as a group to find

answers. I think the testing of memorization is not realistic in the real world, if you can't remember something, you look it up.

- Make Accounting Information Systems mandatory for accounting majors
- More class availability
- None, it was great!
- offer classes at more times so students who are already working can attend.
- possibly offer a CPA exam prep course
- replacing the Tax Professor and the Intermediate Accounting Professor.

All Respondents General Frequencies

Writing_Effectively

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 3.7 | 3.7 | 3.7 |
| | Neutral | 4 | 14.8 | 14.8 | 18.5 |
| | Satisfied | 15 | 55.6 | 55.6 | 74.1 |
| | Very Satisfied | 7 | 25.9 | 25.9 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Using_Computers

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 3.7 | 3.7 | 3.7 |
| | Neutral | 10 | 37.0 | 37.0 | 40.7 |
| | Satisfied | 12 | 44.4 | 44.4 | 85.2 |
| | Very Satisfied | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Quantitative_Ability

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 4 | 14.8 | 14.8 | 14.8 |
| | Neutral | 10 | 37.0 | 37.0 | 51.9 |
| | Satisfied | 11 | 40.7 | 40.7 | 92.6 |
| | Very Satisfied | 2 | 7.4 | 7.4 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Integrate_Ideas

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 4 | 14.8 | 14.8 | 22.2 |
| | Satisfied | 16 | 59.3 | 59.3 | 81.5 |
| | Very Satisfied | 5 | 18.5 | 18.5 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Communicate_Orally

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 3.7 | 3.7 | 3.7 |
| | Neutral | 4 | 14.8 | 14.8 | 18.5 |
| | Satisfied | 16 | 59.3 | 59.3 | 77.8 |
| | Very Satisfied | 6 | 22.2 | 22.2 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Listen_Effectively

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 3 | 11.1 | 11.1 | 18.5 |
| | Satisfied | 17 | 63.0 | 63.0 | 81.5 |
| | Very Satisfied | 5 | 18.5 | 18.5 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Thinking_Creative

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 4 | 14.8 | 14.8 | 22.2 |
| | Satisfied | 16 | 59.3 | 59.3 | 81.5 |
| | Very Satisfied | 5 | 18.5 | 18.5 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Acquire_Skills_On_Own

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 1 | 3.7 | 3.7 | 11.1 |
| | Satisfied | 17 | 63.0 | 63.0 | 74.1 |
| | Very Satisfied | 7 | 25.9 | 25.9 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Lead_Groups

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 10 | 37.0 | 37.0 | 44.4 |
| | Satisfied | 8 | 29.6 | 29.6 | 74.1 |
| | Very Satisfied | 7 | 25.9 | 25.9 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Team_Member

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Neutral | 4 | 14.8 | 14.8 | 14.8 |
| | Satisfied | 15 | 55.6 | 55.6 | 70.4 |
| | Very Satisfied | 8 | 29.6 | 29.6 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Healthy_Lifestyle

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 5 | 18.5 | 18.5 | 18.5 |
| | Neutral | 10 | 37.0 | 37.0 | 55.6 |
| | Satisfied | 11 | 40.7 | 40.7 | 96.3 |
| | Very Satisfied | 1 | 3.7 | 3.7 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Aware_Social_Problems

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 2 | 7.4 | 7.4 | 7.4 |
| | Neutral | 12 | 44.4 | 44.4 | 51.9 |
| | Satisfied | 12 | 44.4 | 44.4 | 96.3 |
| | Very Satisfied | 1 | 3.7 | 3.7 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Appreciate_Art

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 3.7 | 3.7 | 3.7 |
| | Neutral | 11 | 40.7 | 40.7 | 44.4 |
| | Satisfied | 9 | 33.3 | 33.3 | 77.8 |
| | Very Satisfied | 6 | 22.2 | 22.2 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Organize_Info

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 3 | 11.1 | 11.1 | 11.1 |
| | Neutral | 3 | 11.1 | 11.1 | 22.2 |
| | Satisfied | 16 | 59.3 | 59.3 | 81.5 |
| | Very Satisfied | 5 | 18.5 | 18.5 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Decision_Making

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Dissatisfied | 1 | 3.7 | 3.7 | 3.7 |
| | Neutral | 4 | 14.8 | 14.8 | 18.5 |
| | Satisfied | 18 | 66.7 | 66.7 | 85.2 |
| | Very Satisfied | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Gen_Ed_Instruction

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------------|-----------|---------|---------------|--------------------|
| Valid | Below Average | 1 | 3.7 | 3.8 | 3.8 |
| | Average | 12 | 44.4 | 46.2 | 50.0 |
| | Above Average | 9 | 33.3 | 34.6 | 84.6 |
| | Excellent | 4 | 14.8 | 15.4 | 100.0 |
| | Total | 26 | 96.3 | 100.0 | |
| Missing | System | 1 | 3.7 | | |
| Total | | 27 | 100.0 | | |

Instruction_Within_Major

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------------|-----------|---------|---------------|--------------------|
| Valid | Average | 7 | 25.9 | 28.0 | 28.0 |
| | Above Average | 7 | 25.9 | 28.0 | 56.0 |
| | Excellent | 11 | 40.7 | 44.0 | 100.0 |
| | Total | 25 | 92.6 | 100.0 | |
| Missing | System | 2 | 7.4 | | |
| Total | | 27 | 100.0 | | |

Faculty_Availability_Gen_Ed

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Average | 14 | 51.9 | 51.9 | 51.9 |
| | Above Average | 9 | 33.3 | 33.3 | 85.2 |
| | Excellent | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Faculty_Availability_Major

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Below Average | 1 | 3.7 | 3.7 | 3.7 |
| | Average | 1 | 3.7 | 3.7 | 7.4 |
| | Above Average | 11 | 40.7 | 40.7 | 48.1 |
| | Excellent | 14 | 51.9 | 51.9 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Course_Availability

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 3.7 | 3.7 | 3.7 |
| | Below Average | 3 | 11.1 | 11.1 | 14.8 |
| | Average | 11 | 40.7 | 40.7 | 55.6 |
| | Above Average | 8 | 29.6 | 29.6 | 85.2 |
| | Excellent | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Academic_Advising

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 3.7 | 3.7 | 3.7 |
| | Below Average | 4 | 14.8 | 14.8 | 18.5 |
| | Average | 7 | 25.9 | 25.9 | 44.4 |
| | Above Average | 11 | 40.7 | 40.7 | 85.2 |
| | Excellent | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Digital_Environment

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 3.7 | 4.0 | 4.0 |
| | Below Average | 2 | 7.4 | 8.0 | 12.0 |
| | Average | 13 | 48.1 | 52.0 | 64.0 |
| | Above Average | 8 | 29.6 | 32.0 | 96.0 |
| | Excellent | 1 | 3.7 | 4.0 | 100.0 |
| | Total | 25 | 92.6 | 100.0 | |
| Missing | System | 2 | 7.4 | | |
| Total | | 27 | 100.0 | | |

Library_Facilities

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Poor | 1 | 3.7 | 3.7 | 3.7 |
| | Below Average | 3 | 11.1 | 11.1 | 14.8 |
| | Average | 12 | 44.4 | 44.4 | 59.3 |
| | Above Average | 7 | 25.9 | 25.9 | 85.2 |
| | Excellent | 4 | 14.8 | 14.8 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Attend_Again

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | No | 1 | 3.7 | 3.7 | 3.7 |
| | Unsure | 6 | 22.2 | 22.2 | 25.9 |
| | Yes | 11 | 40.7 | 40.7 | 66.7 |
| | Definitely Yes | 9 | 33.3 | 33.3 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

Value_of_education

| | | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|---------------|-----------|---------|---------------|--------------------|
| Valid | Below Average | 3 | 11.1 | 11.1 | 11.1 |
| | Average | 8 | 29.6 | 29.6 | 40.7 |
| | Above Average | 9 | 33.3 | 33.3 | 74.1 |
| | Excellent | 7 | 25.9 | 25.9 | 100.0 |
| | Total | 27 | 100.0 | 100.0 | |

CPA Passing Rates

Rank comparison of CPA exam passing rates for all western slope schools (2005 - 2008):

| | <u>2005</u> | <u>2006</u> | <u>2007</u> | <u>2008</u> |
|---------------------------|-------------|-------------|-------------|-------------|
| Mesa State College | 1 | 2 | 2 | 1 |
| Western State College | 3 | 3 | 3 | 2 |
| Adams State College | 4 | 1 | 4 | 3 |
| Fort Lewis College | 2 | 4 | 1 | 4 |

Rank comparison of CPA exam passing rates for all Colorado schools with continuous programs:

| | <u>Rank</u> |
|---|-------------|
| University of Colorado - Boulder | 1 |
| Colorado State University | 2 |
| University of Southern Colorado | 3 |
| University of Colorado - Colorado Springs | 4 |
| University of Northern Colorado | 5 |
| Mesa State College | 6 |
| University of Denver | 7 |
| Western State College | 8 |
| Adams State College | 9 |
| Metro State College | 10 |
| University of Colorado - Denver | 11 |
| Fort Lewis College | 12 |
| Regis Univ | 13 |

Business Student Statement: The degrees in Business are designed to prepare students with a strong knowledge base in their chosen concentration and an ability to cross all functional areas of business. The degrees will provide practical applications based upon a strong theoretical background which allows students to solve problems creatively and analytically using tools learned and practiced in the functional areas of business with the ability to communicate those solutions through writing and presentations.

Accounting Student Statement: The degree in accounting is designed to provide students with a mastery of the accounting body of knowledge appropriate for the baccalaureate level, a thorough understanding of the basic business body of knowledge, proficiency in the use of business technology, and the communication skills necessary for the profession.

Computer Information Systems Statement: The degree in computer information systems is designed to follow a national curriculum model for information systems. This enables the graduate to interface with academia and industry on a national level and to have exposure to the latest tools and methods of a modern day information systems program or functional unit. The student's knowledge based upon completing the program will include: a broad business and real world perspective and an understanding of how information systems interact in these environments; strong analytical and creative thinking skills, ethical standards, interpersonal, written and oral communications and team building skills, and the ability to design and implement information systems solutions that enhance organizational performance. This knowledge base will equip the student with the skills necessary to function independently in an entry level position in information systems and have a strong foundation for continued learning and career growth.

Management Statement: An undergraduate management student should understand and develop skills to create and maintain an organizational environment where defined objectives and goals are effectively and efficiently accomplished.

Marketing Statement: The marketing concentration is designed to prepare students with a strong knowledge base in principles of marketing, integrated marketing communications, consumer behavior, sales and sales management, marketing research and marketing strategies. Students will also be prepared in the use of automated statistical analysis tools, automated promotional tools and online tools.

Entrepreneurship Statement: The entrepreneurship concentration is designed to prepare students for successful operation of a small business in the long-run. Knowledge will be obtained in the areas of small business management, entrepreneurial finance, marketing, and networking.

Finance Statement: The finance concentration is designed to prepare students with a knowledge base in three primary finance areas; managerial finance, investments and money and banking. Students will develop a strong analytical foundation using appropriate technology to assess financial objectives.

Economics Statement: The economics concentration is designed to prepare students with a knowledge base in economics and the ability to use the concepts acquired in economics to improve decision making at the personal, local, regional and national level. Strong analytical skills will be developed and technology skills necessary will be obtained.

Travel and Tourism Statement: The travel and tourism concentration is designed to prepare students with a knowledge base in the area of travel and tourism. The travel industry as well as specific knowledge in hotel management, BLM management and DOW management will be the focal point.

MSC BUSINESS FACULTY MINIMUM PERFORMANCE EXPECTATIONS

Approved as Amended April 13, 2007 Department Meeting Faculty reserve the right to review and change matrix as appropriate.

| | Exceeds Minimum Behaviors 1 or 2 | Activities Completed √ | Documentation as Needed |
|---|---|------------------------------|-------------------------|
| Teaching Performance Expectations of Adjunct Business Faculty | | | |
| <u>Effectively communicates expectations and results to students in at least the following ways:</u> | | | |
| <ul style="list-style-type: none"> • Distributes a comprehensive course syllabus in the first week of class meeting to include; <ul style="list-style-type: none"> ○ Faculty contact information (phone #, office location, email address); ○ Faculty office hours distributed across all days when instructor teaches classes; ○ Listing of all required and optional books and materials; ○ Detailed listing of all graded items on which student will be evaluated and the approximate times when graded items will be returned to students; ○ Topical outline and tentative calendar of events; ○ Official course description, department course objectives, and department objectives; ○ Policies statements regarding attendance, late and make-up work, academic integrity, and educational access for students with disabilities; ○ Any other policies or expectations unique to the class; | | | |
| <ul style="list-style-type: none"> • Distributes grading rubrics for written or oral assignment and dress code expectations when assignment is first assigned to the class; • Provides feedback to students by returning graded assignments in a timely manner. | | | |
| <u>Strives for academic quality, in at least the following ways:</u> | | | |
| <ul style="list-style-type: none"> • Administers assignments and exams in each class that address all course objectives as well as applicable department goals to prepare students with <ul style="list-style-type: none"> ○ critical, analytical or technical skills to enhance their problem solving ability ○ written, oral and listening communications skills; • Designs and teaches courses and assignments, to differentiate among 100-200, 300-400, and graduate level courses; • Updates courses routinely to incorporate new materials and textbooks; • Incorporates suggestions for improvement from peer, administrative, student or self evaluations; • Earns at least a 3.5 median of medians score (or as appropriate to the course as agreed upon with the Department Head) on a five point scale on student course evaluations | | | |
| <u>Adheres to all college and department policies, including but not limited to:</u> | | | |
| <ul style="list-style-type: none"> • Meets all classes for class period, including finals, except on days of authorized absences; • Keeps posted office hour or uses other venue to be available for student questions; • Submits grades and other requirements by due dates; • Keeps accurate and confidential records of student class performance • Keeps required data for assessment purposes as directed by the department. | | | |
| Teaching Performance Expectations of Business Instructors | | | |
| Meets all the Performance Expectations for <u>Adjunct Faculty</u> | | | |
| Teaching Performance Expectations of Business Assistant Professors | | | |
| Meets all the Teaching Performance Expectations for Business Instructors AND ... | | | |
| <ul style="list-style-type: none"> • <u>Augments academic quality</u> in at least the following manners: <ul style="list-style-type: none"> ○ Develops and redevelops courses under supervision of senior faculty; ○ Reviews and make recommendations for possible textbook adoptions. | | | |

| | | | |
|--|--|--|--|
| Teaching Performance Expectations of Business Associate Professors | | | |
| Meets all the Teaching Performance Expectations for Business Assistant Professors AND ... | | | |
| <ul style="list-style-type: none"> • <u>Augments academic quality</u> in at least the following manners: <ul style="list-style-type: none"> ◦ Stays current in programmatic trends in discipline; ◦ Shares in revisions to course and program curriculum. | | | |
| Teaching Performance Expectations of Business (full) Professors | | | |
| Meets all the Teaching Performance Expectations for Business Associate Professors AND ... | | | |
| <ul style="list-style-type: none"> • <u>Augments academic quality</u> in at least the following manners: <ul style="list-style-type: none"> ◦ Demonstrates leadership role in teaching; ◦ Initiates curricular changes within his/her discipline, as necessary. | | | |
| Activities exceeding minimum expectations | | | |
| <ul style="list-style-type: none"> ◦ From: <i>Mesa State College Department of Business Faculty Evaluation</i> list of behaviors above minimum expectations document ◦ ◦ ◦ | | | |
| Minimum Advising Performance Expectations of Adjunct Business Faculty | | | |
| <ul style="list-style-type: none"> • Refers students to faculty or staff for answers to program and other advising questions. • Keeps at least one office hour per week for each class taught; | | | |
| Minimum Advising Performance Expectations of Business Instructors | | | |
| <ul style="list-style-type: none"> • Answers or refers students to faculty or staff for answers to program and other advising questions. | | | |
| Minimum Advising Performance Expectations of Business Assistant Professors | | | |
| Meets all the Minimum Advising Performance Expectations for Business Instructors AND ... | | | |
| <ul style="list-style-type: none"> • Keeps, at a minimum, five posted office hours per week. • Takes attempted contact with each assigned advisee at least once a semester. • Advises students well. • Participates in activities of departmental student organizations. | | | |
| Minimum Advising Performance Expectations of Business Associate Professors | | | |
| Meets all the Minimum Advising Performance Expectations for Business Assistant Professors AND | | | |
| <ul style="list-style-type: none"> • Participates in campus-wide or departmental student orientation or similar activities. | | | |
| Minimum Advising Performance Expectations of Business (full) Professors | | | |
| Meets all the Minimum Advising Performance Expectations for Business Associate Professors AND | | | |
| <ul style="list-style-type: none"> • Assists with retention and recruitment of students, as appropriate • Provides counseling, leadership and direction to department, as appropriate | | | |
| Activities exceeding minimum expectations | | | |
| <ul style="list-style-type: none"> ◦ From: <i>Mesa State College Department of Business Faculty Evaluation</i> list of behaviors above minimum expectations document ◦ ◦ ◦ | | | |
| Minimum Service Performance Expectations of Business Instructors | | | |
| <ul style="list-style-type: none"> • Attends all department meetings, as required by Department Head • Participates in official department-sponsored functions, as required by Department Head • Performs departmental duties as assigned. • Promotes department's image, programs and students. | | | |

| | | | |
|--|--|--|--|
| Minimum Service Performance Expectations of Business Assistant Professors | | | |
| Meets all the Minimum Service Performance Expectations for Business <u>Instructors</u> AND ... | | | |
| <ul style="list-style-type: none"> Serves on departmental committee, as assigned | | | |
| Minimum Service Performance Expectations of Business Associate Professors | | | |
| Meets all the Minimum Service Performance Expectations for Business <u>Assistant Professors</u> AND ... | | | |
| <ul style="list-style-type: none"> Serves on two or more departmental committees, as assigned Extends service by involvement on campus-wide or community activities, as assigned or requested. | | | |
| Minimum Service Performance Expectations of Business (full) Professors | | | |
| Meets all the Minimum Service Performance Expectations for Business <u>Associate Professors</u> AND ... | | | |
| <ul style="list-style-type: none"> Chairs departmental committees, as appropriate Mentors junior faculty, as appropriate | | | |
| Activities exceeding minimum expectations | | | |
| <ul style="list-style-type: none"> From: <i>Mesa State College Department of Business Faculty Evaluation</i> list of behaviors above minimum expectations document | | | |
| Minimum Scholarship Performance Expectations of Business Instructors | | | |
| Meets all the Minimum Scholarship Performance Expectations for Business <u>Adjunct Faculty</u> AND ... | | | |
| <ul style="list-style-type: none"> Incorporates scholarly findings in teaching. | | | |
| Minimum Scholarship Performance Expectations-Business Assistant Professors | | | |
| Meets all the Minimum Scholarship Performance Expectations for Business <u>Instructors</u> AND ... | | | |
| <ul style="list-style-type: none"> Stays current in discipline or in faculty's specialization, within resource constraints. Makes steady progress toward establishing personal scholarly agenda. Engages in, at a minimum, one scholarship activity as outlined in the Boyer-Rice model | | | |
| Minimum Scholarship Performance Expectations-Business Associate Professors | | | |
| Meets all the Minimum Scholarship Performance Expectations for Business <u>Assistant Professors</u> AND ... | | | |
| <ul style="list-style-type: none"> Matures personal scholarly agenda by increasing the breadth or depth of scholarship activity | | | |
| Minimum Scholarship Performance Expectations of Business (full) Professors | | | |
| Meets all the Minimum Scholarship Performance Expectations for Business <u>Associate Professors</u> AND ... | | | |
| <ul style="list-style-type: none"> Continues to advance personal scholarly agenda. Provides counseling, leadership and direction to department, as appropriate | | | |
| Activities exceeding minimum expectations | | | |
| <ul style="list-style-type: none"> From: <i>Mesa State College Department of Business Faculty Evaluation</i> list of behaviors above minimum expectations document | | | |

Appendix F

Faculty Vitae

Geoffrey Gurka, Ph.D.
Vita

Office Address

Mesa State College
1100 North Avenue
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Home Address

659 McCaldon Way
Grand Junction, CO 81504

Tel: (970) 248-1230 Fax: (970) 248-1730

E-Mail: ggurka@mesastate.edu

Education

Ph.D. Business Administration (Major: Accounting; Minor: Tax) Michigan State University, East Lansing, Michigan, 1992.

M.Acc. Florida State University, Tallahassee, Florida, 1983.

CPA Florida, 1982 (inactive).

B.A. Economics, University of Connecticut, Storrs, Connecticut, 1981.

Work Experience

2006-Current Professor of Accounting
Mesa State College, Grand Junction, Colorado

2001-2006 Associate Professor of Accounting
Mesa State College, Grand Junction, Colorado.

1996-2001 Associate Professor of Accounting
Southern Connecticut State University, New Haven, Connecticut.

1991-1996 Assistant Professor of Accounting
University of Baltimore, Baltimore, Maryland.

1985-1991 Graduate Assistant - Accounting
Michigan State University, East Lansing, Michigan.

1989-1990 Member, Board of Directors for Colonial Townehouses, Inc., Lansing, Michigan. A non-profit housing co-operative.

1983-1985 Senior Tax Accountant
Ernst & Whinney, Hartford, Connecticut.

1981-1983 Graduate Assistant - Accounting
Florida State University, Tallahassee, Florida.

Honors and Awards

IRS Awards for Outstanding Public Service: 2005, 2002
IRS Certificates of Appreciation: 2006, 2005, 2004, 2001, 2000, 1999, 1998, 1995.
State of CT VITA and TCE Volunteers Certificates of Appreciation: 2001, 2000, 1999, 1998.
School of Business Service Contributor of the Year Award, May 1999.
School of Business Teacher of the Year Award (nominated), Spring 1999.
Volunteer of the Month: May 1995, 1994.
Graduate Office Fellowships, 1985-1991
Ranked #1 at the E & W Northeast Reg. National Tax Training Program, Level 1, 1984.

Beta Alpha Psi, 1993.
Beta Gamma Sigma, 1993.
Omicron Delta Epsilon, Honor Society for Economics, 1981.
Phi Beta Kappa, 1981.
Magna Cum Laude graduate, 1981.

Administrative Release Time - Faculty Coordinator for the VITA Program, Spring 2001, 2000.

Courses Taught

Undergraduate

Individual Income Taxation (Federal Income Taxation, Income Taxation), Advanced Tax and Tax Research (Advanced Studies in Taxation, Advanced Tax Accounting, Taxation of Entities), Principles of Financial Accounting, Intermediate Accounting I, Managerial Accounting for Non-Accounting Majors, Cost Accounting, Survey of Accounting Concepts

Graduate

Managerial Accounting, Tax Research and Writing (Tax Planning and Research), Financial Accounting, Corporate Taxation, & Taxation of Entities

Other Instructional Activities and Accomplishments

- 2010 Spearheaded change to move coverage of deferred taxes from Intermediate Accounting II to Advanced Tax and Tax Research, and to introduce on-line homework capabilities. Adoption of a new text, syllabus, assignments, and lecture notes required.
- 2010 Revised validation exam for Financial Accounting to accommodate adoption of new textbook and material coverage.
- 2009 Redesigned Tax Assistance Program to foster greater student self-reliance by organizing students into teams and appointing two advanced students to serve as Partners-in-charge.
- 2009 Spearheaded adoption of new text for all sections of Financial Accounting emphasizing on-line examination and homework capabilities. Adoption required development of a new syllabus, assignments, and lecture notes.
- 2008 Redesigned MSC's VITA program to run independently of the IRS.

- 2007 Developed a second knowledge validation method for Financial Accounting to support designation as a General Education course. Method involves application of pre- & post-tests at the start & end of each semester course.
- 2007 Spearheaded adoption of new text for tax courses (including selection of all new research and return projects, new course syllabi and new lecture notes). Spearheaded adoption of new text for all sections of Financial Accounting (on-line homework, quiz, and exam capability; new course syllabus and on-line lecture notes).
- 2005-06 Adopted new tax research text for use in tax courses (*AICPA: Tax Research Techniques*). Faculty Adviser - Accounting Club. Obtained from the IRS three laptop computers (on loan) for use in VITA. Redesigned MBA Managerial Accounting including revised syllabus and new case projects.
- 2005 Acquired a second dedicated high capacity printer to facilitate tax return preparation in the VITA program. Obtained from the IRS three laptop computers (on loan) for use in VITA. Faculty Adviser - Accounting Club. Revised web pages to include lecture notes for Managerial Accounting (MBA).
- 2004 To assist students in preparing tax returns in the VITA program, obtained from the IRS three laptop computers and two printers (on loan). Acquired dedicated high capacity printer (funded by charitable contribution) and portable flash drive for VITA use.
- To improve tax student research skills, and to better prepare students for the CPA exam (which in 2004 moved on-line), tax exams were moved to a computer lab to allow students access to the RIA Checkpoint on-line tax research service. Adopted a new text in the *MBA Managerial Accounting* course and included 13 new cases. Coordinated the accounting student Visitation Day.
- 2003 Spearheaded adoption of RIA's CheckPoint web based tax accounting and finance research service for students, faculty, and library use. Named Tara Everett to *CPAexcel Scholarship*. Constructed web pages providing accounting career planning tips (e.g., resume and interviewing tips, a prototype resume for accounting students, and links to relevant web pages). Nominated Rachel Springsteel to *CPAexcel Scholarship*.
- 2002 Revised web pages to include lecture notes for Financial Accounting, Income Taxation, and Advanced Tax & Tax Research courses; VITA information; course syllabi; and links to information about the CPA exam in Colorado.
- 2001 Named Katheryn Martsof to *CPAexcel Scholarship*.
- 1999 Redesigned *Advanced Studies in Taxation* as a research and writing course.

- 1997 Adapted *Federal Income Taxation* to the AICPA Model Tax Curricula. Implemented team based learning in *Managerial Accounting for Non-Accounting Majors*. Established a prototype course (*Volunteer Income Tax Assistance*) in student community volunteerism. Revised *Federal Income Taxation* to allow enrollment by all juniors and seniors.
- 1996 Developed a graduate course (*Tax Planning and Research*) on tax research and writing techniques, ethical responsibilities, professional standards, codes of conduct, and return preparation standards. Adapted *Advanced Studies in Taxation* to AICPA Model Tax Curricula.
- 1994 Developed a graduate course (*Taxation of Entities*) encompassing C Corps., S Corps., partnerships, trusts & estates, practitioner responsibilities, & ethics.
- 1993 Redesigned *Tax Research and Writing* (graduate) to emphasize verbal communication skills. Revised *Advanced Tax Accounting* and *Tax Research and Writing* (graduate) to emphasize taxpayer and practitioner responsibilities and ethics.
- 1992 Spearheaded adoption of TurboTax tax return preparation software for student use in university computer labs.

Publications

- "Substantial Authority, Neutralization, and the Practitioner's Ethic." *Business Journal* (Fall-Spring 2002).
- "Income Tax Returns: Filing Facts and Requirements." *WG&L Tax Ideas* (April 2000).
- "Filing Facts and Requirements for Income Tax Returns." *WG&L Tax Ideas* (November 1999).
- "Income Tax Returns Filing Facts." *WG&L Tax Ideas* (July 1998).
- With D. Forgione, "How to Handle Manufacturers and Processors' Inventories at Cost." *WG&L Tax Ideas* (July 1995).
- With Korb, P., and J. Sigler, "The (New) Itemized Deductions Limitation and the (Old) Tax Benefit Rule." *The Ohio CPA Journal* (August 1994).
- With S. Dilley, "Short-cut Method for Computing New Corporate Income Tax Rates." *Taxation for Accountants* (January 1987).

Proceedings

- With Lay, S. and C. Fossett, "Personality Type as a Predictor of Performance in Intermediate Accounting." *Article Submitted to the 2010 Mountain Plains Management Conference*, (May 2010).
- With C. Fossett, "Investigation and Evaluation of employer Experiences with Accounting Graduates

Who Participated in a Volunteer Income Tax Assistance Program.” *Proposal Submitted to the 2010 Mountain Plains Management Conference*, (May 2010).

With Lay, S. and C. Fossett, “Personality Type as a Predictor of Success in Principles of Accounting.” *Proceedings of the 2009 Mountain Plains Management Conference*, (October 2009).

“An Investigation into Taxpayer Assessment of a Volunteer Income Tax Assistance Program.” *Proceedings of the 2003 Mountain Plains Management Conference*, (October 2003).

With McGinnis, D., Vail, R., and M. Zimmerer, “Competencies of Business School Graduates: The Employers’ Perspective.” *Proceedings of the 2003 Mountain Plains Management Conference*, (October 2003).

“An Investigation into Student Academic and Work Experiences of a Volunteer Income Tax Assistance Program.” *Proceedings of the 2000 New England Business Administration Association, Business in the 21st Century*, New Haven, CT (April 2000).

Presentations

With Lay, S. and C. Fossett, “Personality Type as a Predictor of Performance in Intermediate Accounting.” *Article Accepted by the 2010 Mountain Plains Management Conference*, October 2010.

With C. Fossett, “Investigation and Evaluation of employer Experiences with Accounting Graduates Who Participated in a Volunteer Income Tax Assistance Program.” *Proposal Accepted by the 2010 Mountain Plains Management Conference*, October 2010.

With Lay, S. and C. Fossett, “Personality Type as a Predictor of Success in Principles of Accounting.” *2009 Mountain Plains Management Conference*, October 2009.

With Betty Harris, “It’s a Bummer - A Taxing Project.” *Midwest Regional Meeting of the American Accounting Association*, April 2005.

With Betty Harris, “It’s a Bummer.” *2004 Mountain Plains Management Conference - Roundtable Discussion*, October 2004.

“An Investigation into Taxpayer Assessment of a Volunteer Income Tax Assistance Program.” *2003 Mountain Plains Management Conference*, October 2003.

With McGinnis, D., Vail, R., and M. Zimmerer, “Competencies of Business School Graduates: The Employers’ Perspective.” *2003 Mountain Plains Management Conference*, (October 2003).

“The Impact of Volunteer Income Tax Assistance on a Student’s Skills and Capabilities.” *2001 Mountain Plains Management Conference*, October 2001.

“An Investigation into Student Academic and Work Experiences of a Volunteer Income Tax Assistance (VITA) Program.” *2000 New England Business Administration Association International*

Conference, April 2000.

“Contributions of a Volunteer Income Tax Assistance Program to a Student's Skills and Experiences.” *6th Annual CSU Research Foundation Conference, October 1999.*

“Substantial Authority, Neutralization, and the Practitioner’s Ethic.” *Northeast Regional Meeting of the American Accounting Association, April 1999.*

“How to Handle Manufacturers and Processors' Inventories at Cost.” *Washington Area Research Society, April 1995.*

Research Grants

“An Investigation into Client Experiences with an Academic Volunteer Income Tax Assistance Program,” Summer 2002, Mesa State College.

“Substantial Authority, Neutralization, and the Practitioner’s Ethic,” Fall 2000, Southern Connecticut State University.

“An Investigation into the Contributions of a Volunteer Income Tax Assistance Program into a Student’s Academic and Work Experiences,” Spring 2000, Southern Connecticut State University.

“An Investigation into Employer Familiarity and Experiences with, and Preferences for, VITA Student Volunteers,” Fall 1999, Southern Connecticut State University.

Invited Presentations

“Accounting Resume Writing & Interviewing Tips.” *Presented to the accounting students of Mesa State College (November, 2005)*

“Resume Construction for Accountants.” *Presented to the accounting students of Mesa State College (November, 2003)*

“Tax Research and the Standards for Recommending Tax Return Positions.” *Presented to the faculty & students of Mesa State College (December 2000).*

“Tax Research and the Standards for Recommending Tax Return Positions.” *Presented to the faculty & students of Elizabethtown College (November 2000).*

“Volunteer Income Tax Assistance at Southern.” *Good Morning Southern (February 2000).*

“An Overview of the United States Tax System.” *Morgan Pacific Training Seminars (October 1998).*

“Policy Implications of Tax Law: The Role of Tax Practitioners.” *Morgan Pacific Training Seminars (October 1998).*

Interviews

“Some Degrees Better in the Rough Economy.” *The Daily Sentinel (May 8, 2010)*

“Tax Assistance Program at Mesa State College.” KREX TV (February 8, 2010)

“Tax Assistance Program at Mesa State College.” KJCT TV (February 13, 2009)

“Tax Assistance Program at Mesa State College.” KKCO TV (February 10, 2009)

“Business Students Augment Coursework with Real-World Experience.” *MavConnections* (December, 2005)

“East Coast’s Gurka Brings Accounting Expertise to College.” *Mesa State Criterion* (March 6, 2002).

“Mesa State Professor Relishes Taxing Challenges.” *The Business Times of Western Colorado* (September 5, 2001).

“Southern Traverses Cultural Boundaries.” *CSU Today* (Spring, 1999).

Reviews

Horngren, Harrison, and Oliver, *Financial and Managerial Accounting*, 3rd Edition, Upper Saddle River, New Jersey: Pearson Education, Inc. (2010)

Phillips, F., R. Libby, and P. A. Libby, *Fundamentals of Financial Accounting*, 3rd Edition, New York, NY: McGraw-Hill/Irwin (2008)

Research in Progress

“Humanmetrics of Intermediate Accounting Students at Mesa State College.” Data analysis in progress.

“An Investigation into Employer Familiarity with, Experiences with, and Preferences for, Accounting Students with Tax Assistance Program Experience.” Identification of subject employers and construction of instrument in progress.

Conferences

Mountain Plains Management Conference (2009, 2004, 2003, 2001)

Colloquium on Change in Accounting Education (2006)

Colorado Society of CPAs - Accounting Educator Symposiums (2004 - 2006, 2001)

New England Business Administration Association (NEBAA) (2000)

6th Annual CSU Research Foundation Conference (1999)

Volunteer Income Tax Assistance Site Coordinator Conference (1999, 1998, 1997)

Northeast Regional Meeting of the American Accounting Association (1999)

Globalizing Curriculum Conference (1998)

New England Educational Assessment Network Conference (1998)

SummerTech (1998)

1997 New England Business Administration Association International Conference -
Discussant (1997)

American Accounting Association Annual Conference (1995, 1990)
American Taxation Association Annual Conference (1995)
American Accounting Association Eastern Conference (1994)
Washington Area Research Society (1995, 1994, 1993)
Baltimore Area Research Society (1995, 1994, 1993)

Professional Associations

American Accounting Association - Tax Section (1991 to Current)
Colorado Society of CPAs (2001 to Current)
American Accounting Association (1991 to Current)
SCSU Business Research Center (1999-2001)
American Accounting Association - Accounting, Behavior & Organizations Section (1993-1998)
American Accounting Association - Computer Resources Committee (1993-94)

Other Professional Activities

Mountain Plains Management Conference - Accounting Reviewer (2009)
Mountain Plains Management Conference - Accounting Track Chair (2004)
Mountain Plains Management Conference - Finance & Economics Track Chair (2004)
Mountain Plains Management Conference - Accounting, Finance & Economics Reviewer (2004)
Coordinator - Accounting Student Visitation Day & Reception (2003)
Conference Organizing Committee: 2000 NEBAA International Conference
Managerial Accounting (1997 Ed.), D. Morse and J. Zimmerman - Reviewer
West's Federal Taxation of Corps., Partnerships, Estates, and Trusts (1994 Ed.) - Reviewer
Accounting, Behavior and Organizations 1994 Research Conference - Reviewer
Accounting Educators Journal (1993) Ad-hoc Reviewer

College and University Committees

Library Advisory Committee (2003-Current, Chair 2008-2009)
Distinguished Faculty Award (2006-2007)
Tenure & Promotion (2006-2007)
Curriculum Committee (2003-2004)
Graduate Council (2001-2003)
University Subcommittee on Instruction (2000-2001)
Research and Scholarship Advisory - Secretary (1999-2000), Faculty Bibliography Focus Group (1998-2000), University Assistant Supervisor (1999-2000), Member (1998-1999)
SummerTech Organization (2000, 1999)
Undergraduate Curriculum Forum (1998-2000), Assessment (1998-2000), Alternate (1997-1998)
Government Relations (1993-1996)
Student Relations (Co-chair: 1992-1993)

School & Department Committees

Accounting Program Review (2010, 2004)
Gen Ed Assessment - Financial Accounting Validation (2010 (Chair), 2007 (Chair))
Financial Accounting Text Adoption (2009 (Chair), 2007 (Chair))
MBA Committee (Spring 2007-Current)
Accounting Club Adviser (2004-2006)

Accounting Faculty Search (2005-2006, 2001-2003, 1998-2000, 1996-1997)
Curriculum Committee (Fall 2003 - Fall 2004)
New Product Innovation Task Force (Spring, 2003)
Faculty Composition/Development & Intellectual Contributions (2001-2002)
Elections (1999-2001)
MBA Advisory (1999-2000)
Personnel (1999-2000)
Curriculum - Chair (1998-1999) Secretary (1999-2000, 1997-1998), Member (1996-1997)
Accounting Society Adviser (1996-1998)
Student Outcome Assessment (1997-1998)
AACSB Intellectual Contributions Committee Team Leader (Spring 1997)
Sabbatical (1996-1997)
Intellectual Contributions (1993-1996)
Curriculum - Undergraduate Tax (1992-1996), Graduate Tax (1993-1996)
Faculty Research - Chair (1993-1995), Member (1992-1993)
Beta Alpha Psi (1992-1993)
International Task Force (1992-1993)

Community Service

Tax Assistance Program/Volunteer Income Tax Assistance: Faculty Coordinator for the undergraduate student program to provide free income tax advice and return preparation assistance to the community (2009 - Current, 1998-2007, 1993-1996)

Glenn C. Fossett Vita

Office Address

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cfossett@mesastate.edu

Home Address

1619 W. Sherwood Drive
Grand Junction, Co 81501
(970) 245-8105

Education

MBA Western State College 1989
BBA – University of Missouri – Kansas City 1975

Professional

Certified Public Accountant – 1991 - Active
Certified Internal Auditor – 1984 - Active
Certified Management Accountant – 1995 – Active
Certified Fraud Examiner – 1997 – Active
Certified in Financial Forensics – 2008 (Granted August 2008)

Work Experience

| | | |
|----------------|-----------------------------------|-----------------------------------|
| 2004 – Present | Assistant Professor of Accounting | Mesa State College |
| 2003-2004 | Fraud Auditor | Rocky Mountain Health Plans |
| 2002-2003 | Controller | Luxury Wheels |
| 1999-2002 | Accounting Lecturer | Mesa State College |
| 1999-1999 | Accountant | Grand Junction Housing Authority |
| 1998-1998 | Accountant | Wastren, Inc. |
| 1996-1997 | Controller | Wolf Gaming, Inc |
| 1991-1996 | Manager, Cost & General Ledger | Rust Geotech, Inc. |
| 1990-1991 | Accountant | Western Aviators |
| 1988-1990 | Manager of Accounting/Controller | Powderhorn Resort Corp. |
| 1985-1987 | Office Manager | Williams, Turner and Holmes, P.C. |
| 1981-1984 | Senior Auditor | Central Bancorporation, Inc. |
| 1979-1981 | Assistant Comptroller/Auditor | People's Bank and Trust |
| 1978-1979 | Manager | The Monastery, Inc. |
| 1976-1978 | Staff Accountant | Midland International Corp. |
| 1974-1976 | Revenue Agent | Internal Revenue Service |

My work experience is diverse. I have worked for the Internal Revenue Service, a Bank, a Bank Holding Company, I managed a wine bar, I worked for a federal government contractor, among others. I have also previously worked for Mesa College as an adjunct professor from 1999 to 2002 and received excellent reviews from both the students and my immediate supervisor. Because of all of my work experiences I am able to share with the students and draw on these experiences and relate them to topics we are covering and discussing in class. It most definitely makes me a better and more effective accounting professor. My certifications are the reason I was hired – because I can bring a practical aspect to the classroom and frankly the students are looking for that – what can I expect when I leave the classroom – what will I be expected to do – my work background lends perfectly to answering those questions. I am the only member of the accounting staff that has all of the certifications listed – although we are all CPAs.

Courses Taught

Financial Accounting, Managerial Accounting, Intermediate Accounting I, Intermediate Accounting II, Cost Accounting, Governmental Accounting, Advanced Accounting, Managerial Accounting (MBA Course), CPA Exam Review I (Study Course for the CPA Exam) CPA Exam Review II (Resume Preparation and Interviewing Skills, Business Attire and Workplace Skills)

Professional Associations

American Institute of Certified Public Accountants (1991 – present)
Colorado Society of Certified Public Accountants (1991 – present)
Institute of Internal Auditors (1983 – present)
Institute of Management Accountants (1985 – present)
Association of Certified Fraud Examiners (1994 – present)

Accounting Department Committees

Program Review 2004
Accounting Faculty Search Committee 2001-2003, 2005-2006
Curriculum Review 2004

Business School Committees

Recruiting and Retention 2004 – present

College Committees

Graduate Council 2004-present
Vice President of Academic Affairs Search Committee 2004
Creative Writing Professor Search Committee 2007-2008
Faculty Athletic Committee 2004 – Present; Chair 2005 –Present
Athletic Director Search Committee 2004
Men's Head Coach Soccer 2006-2007

Honors

Department of Treasury – Internal Revenue Service VITA Income Tax Assistance
Volunteer 2002
Colorado State Soccer Championships – selected as referee in playoffs 2000 – 2003
Colorado State Football Championships – selected as referee in playoffs 2001 – 2007
Referee in State Football 4A Semifinal 2007
Colorado State Basketball Championships – selected as referee in playoffs 2000-2003,
2006-2007

Community Service

- Mesa State College Continuing Education Program, Instructor, Managerial Accounting 1993-1997
- Grand Junction Baseball Committee (JUCO); Treasurer, 1991-1998, Member 1984-1998
- Grand Junction United Way, Board of Directors 1997- 2004; Secretary/Treasurer, 1998 to 2003; Funds Allocation Panel 1994 and 1995 Financial Review Panel 2001-present; Audit Committee 2004 and 2007
- Western Colorado Soccer Officials Association, treasurer, 1996 to present
- Grand Junction Football Association, Treasurer 1997 to present
- Grand Junction Musical Arts Association – member since 2001 Treasurer 2004 to present
- Referee; Soccer 1989 to present; Football and Basketball 1991 to present
- Youth Soccer Coach 2007 - present

Courses Attended/Taken for Continuing Professional Education

Applying Fraud SAS No. 82 in Government - Colorado Society of CPAs 7/99
Association of Certified Fraud Examiners Annual Conference – ACFE 7/99
Faculty Symposium - Colorado Society of CPAs 10/99
Colorado Society of CPAs Annual Meeting and Leadership Conference 6/2000
Institute of Management Accountants – Colloquium on Change in Education
Seminar 10/2000
Colorado Ethics and Cr & R – Professional Education Services – Self Study 12/2001
Compilations and Reviews Continuing Academics – Self Study – 1/2002
Compilations and Reviews Denver University Law School 6/2002
S Corporations – The Ins and Outs of Tax - Colorado Society of CPAs 12/2002
“Crossing the Line” - Association of Certified Fraud Examiners – Self Study 8/2003
ACFE – readings – Self Study 2/2003
Introduction to Insurance Fraud - NICTA 6/2003
Training Theory for Fraud Investigators – NICTA 6/2003
“Conducting Internal Investigations- ACFE – Self Study 8/2003
“Professional Interviewing Techniques” – ACFE – Self Study 9/2003
“Beyond the Numbers” – ACFE Self Study 10/2003
Course Preparation for Fraud Awareness Training and Presentation to RMHP Employees
1/2003 – 12/2003
“Advanced Forensic Techniques for Accountants” – AICPA Self Study 10/2003
Colorado Ethics and Cr & R – Professional Education Services – Self Study 10/2003
AHM Examination – Academy of Healthcare Management – 1/2004
Business Valuations in the Healthcare Industry – AICPA Self Study – 2/2004
ACFE – readings – Self Study 5/2004
“Corporate Espionage” – ACFE – Self Study 5/2004
“Investment Cons” – ACFE – Self Study 5/2004
Association of Certified Fraud Examiners Annual Conference 7/2004
Faculty Symposium - Colorado Society of CPAs 10/2004
Institute of Management Accountants – Colloquium on Change in Education
Seminar 10/2004
Management 496 “Business Scandals” Mesa State College Spring 2005
Institute of Management Accountants – Colloquium on Change in Education
Seminar 10/2006
Sociology 396 “White Collar Crime” Mesa State College Spring 2007
West Virginia University Fraud and Forensic Accounting Educators Conference 5/2008

Georgann Jouflas

Education

Masters of Business Administration (1986)

The George Washington University, Washington, DC
Area of emphasis: Management, Planning, and Control

Bachelor of Arts in International Affairs (1983)

University of Colorado, Boulder, CO

University of Pittsburgh-Semester at Sea program (1981)

Intensive study of the cultural, political, and economic aspects of Asia, the Middle East, and Europe. Program included research in each region.

Teaching Experience

Mesa State College, Grand Junction, CO

Instructor—Spring 1991 – Present

- Responsible for all components of college level instruction, including course preparation, classroom instruction, and student evaluation. Integrated development of oral and written communication skills and practical application of theory in all courses.
- Courses taught include:
 - Business Strategy (MANG491)
 - Financial Accounting (ACCT 201)
 - Principles of Management (MANG201)
 - Supervisory Concepts (MANG221)
 - Small Business Management (MANG302)
 - Organization Behavior (MANG 301)
 - Business Protocol, (MANG391)
 - Introduction to Business (BUGB101)
 - Business Communications, (BUGB211)
 - Bookkeeping for Small Business (OFAD105)
 - Principles of Marketing (MARK201)
 - English Composition. (ENG111)
 - Beverage Management (CUAR136)

Western Colorado Community College--Community Education Center, Grand Junction, CO—Spring 1999 - Present

- Developed Accounting, Quickbooks software, and Marketing seminars for small business owners & their staff. Seminars are presented three times per year.

The Business Incubator Center

Lead Instructor for the Leading Edge Program—Fall 2001 – Spring 2008

- Leading Edge is a Small Business Development Center 12-week course assisting small business owners with all aspects of running a business and writing a business plan. Program integrates community professionals and resources.

The George Washington University, Washington, DC

Teaching Assistant —May 1986--July 1987

- Taught computer software applications, including Lotus 1-2-3, dBase, word-processing, and statistical analysis software to undergraduate marketing students.
- Assisted professors in consulting projects.

**Research
Experience/
Grants
Awarded**

Listening to Business Project Grant received 2004, 2006, 2008.
Conducting primary research through interviewing 100 businesses in Mesa County, Colorado in order to advise economic development agencies allocating resources for business retention and expansion.

El Pomar Foundation Grant received July 2008. "Northwest Colorado Communities Addressing Growth Together" Summit Report

Dixon Center for Entrepreneurial Development. Links Project, Oct 2000,
Developed over 500 web links for college-based web site promoting entrepreneurial activity.

Competitive Edge Program 2003-2004

Grant awarded: Enterprise Zone Marketing grant

Pilot project researched methods of assisting existing businesses in strategic planning.

Community Kitchen Project 1996

Grant awarded: Colorado Department of Agriculture Marketing Feasibility grant

Project researched the feasibility of using excess agriculture products combined with a training program for women coming off of public assistance to produce value-added products. The program used a working entrepreneurial environment to train the participants in business and job skills. Project studied the feasibility of using this "training project" as an anchor tenant for a Kitchen Incubator. Final report presented to the Colorado Department of Agriculture.

Publications

"Northwest Colorado Communities Addressing Growth Together" Summit report, August 2008. Thea Chase and Georgann Joufflas.

"Investigating Regional Collaboration in Northwest Colorado", May 2008. Dr. John Redifer, Thea Chase, Georgann Joufflas, Suzanna Morris.

"Socio-Economic Impacts of Growth", August 2007. A five county Western Colorado study looking at the impacts of accelerated growth in this energy rich region. Commissioned by the El Pomar Foundation. Other authors include Dr. John Redifer and Ms. Thea Chase.

"LISTENING TO BUSINESS: Using Business' Perceptions to Guide Economic Development" September 2006, Mountain Plains Management Conference

Food Manufacturers' Guide 1997, published for the Business Incubator Center. Guide assists food manufacturers with regulations, labeling and pricing.

Marketing Decisions Using Expert Choice Decision Support Software, Forman, Ernest H. with Dyer, Robert F., Forman, Eileen A., Joufflas, Georgann, McLean Virginia, 1987.

Paperboard Packaging Council Industry Survey 1986

Assisted in large scale forecasting project and report for the Paperboards Packing Council in Washington, DC

**Professional
Experience**

Mesa County-ED Partners' Listening to Business Project, Grand Junction, CO
Project Manager—August 2004 – Present

The Listening to Business (LTB) Program is a one year pilot project sponsored by ED Partners, a collaboration of public and private organizations focused on implementing

unified economic development strategies in Mesa County. Duties included:

- Working with advisory group from participating agencies to develop project guidelines.
- Performing on going public relations for the project
- Scheduling interviews with 100 businesses in targeted industries
- Coordinating interview teams made up of board members from the Chamber of Commerce, Economic Partnership, Business Incubator Center, County Commissioners, and City Council members
- Providing participating agencies with periodic reports
- Develop a final report that includes analysis of survey results and recommended issues for action

Planning Oversight Committee, City of Grand Junction, Mesa County, Grand Junction Chamber of Commerce, Grand Junction, CO

Program Consultant—January 2006 – Present

- Develop survey instrument.
- Interview individuals and businesses completing projects through city and county planning departments.
- Meet monthly with city, county and chamber representatives to report on results of surveys.
- Compile survey results and report bi-annually.

The Business Incubator Center, Grand Junction, CO

Program Consultant—October 1996– Present

- Developed and managed the Competitive Edge program, a one-year pilot program for small businesses assisting owners in strategic planning and networking.
- Consulted with small business owners in areas of business start-up, marketing, bookkeeping, and software implementation.
- Coordinated implementation of new Kitchen Incubator Center. Wrote and received grants to fund the feasibility study for the project.
- Created and managed the Community Kitchen Project, a training program for women on public assistance. The program used a working entrepreneurial environment to train the participants in business and job skills.

Zaphod Inc., dba River City Cafe, Grand Junction, CO

Owner/ Operator—March 1990-October 1996

- Owned and managed corporation running two restaurants: River City Cafe & Bar and Dorothy's Diner (1990-1991). River City also included bar and entertainment business.
- Responsible for all aspect of business with annual sales of \$850,000
- Managed 30-35 employees.
- Maintained all accounting, inventory control, and food costing systems

New West Foods, Grand Junction, CO

President/CEO—February 1991—December 1996

- Developed and managed small food manufacturing business which sold its products to food wholesalers in the western United States.
- Wrote business plan to get initial stockholder funding.
- Managed day to day functioning of business including hiring and training raw material procurement, equipment procurement, shipping logistics, broker management, and accounting.

Unique Business Systems

Internal Consultant—February 1989 -- November 1989

- Analyzed work flow of departments within the company.
- Selected, designed, and implemented new procedures and software to improve effectiveness and efficiency.

Product Manager—February 1988 -- 1989

- Product Manager for vertical market software for POS/Accounting PC/LAN systems.
- Coordinated product development, technical support, documentation, and quality control.
- Developed and implemented marketing plan, promotional literature, advertising, and publicity.
- Coordinated all trade show logistics, set-up, and displays.
- Hired, trained and managed sales and technical support staff for the product.

Sales Manager—September 1987-- February 1988

- Responsible for developing national sales department for new product.
- Established and managed all corporate and franchise accounts.
- Achieved sales quota of 2-3 system installations per month.

Tenneco Inc. Government Liaison Office, Washington, DC

Lobbyist Assistant—July 1983--July 1985

- Attended and reported on congressional hearings and industry meetings.
- Obtained visas from foreign embassies for company officials.
- Responsible for office accounts payable and vendor liaison.
- Supervised use of office information systems.

Community Affiliations

Western Colorado Community Foundation,
Vice Chairperson Board of Trustees, 2000-present

St Nicholas Orthodox Church-Annual Greek Festival,
Event Coordinator, 2001-present

Mesa State College, Office Administration program,
Advisory Committee, 2000-present

Mesa County School District 51, Business Education,
Advisory Committee, 1995-present

Mesa State College-Culinary Arts Program,
Advisory Committee, 1996-present

Colorado Restaurant Association-Western Slope Chapter,
President, 1995

G. Suzanne Lay, CPA

slay@mesastate.edu

Mesa State College

Department of Business (Accounting)

Home Address:

371 Rodell Drive
Grand Junction, CO 81507
970-523-0467
970-201-8111 (cell)

Office Address:

ACB 201 D
1100 North Avenue
Grand Junction, CO 82501
970-248-1573

EDUCATION:

Master of Science in Business Education, May 2006
Emporia State University
GPA: 4.0/4.0

Master of Business Administration, May 1998
University of Missouri at Kansas City
GPA: 4.0/4.0

Bachelor of Science in Accounting, May 1993
Norfolk State University
GPA: 3.95/4.0
Honors: NSU Outstanding Accounting Student, 1993
NSU Summa Cum Laude

CERTIFICATION:

Certified Public Accountant

- Colorado License # 28212
- Kansas Certificate # 7584 and Permit #1592 (License lapsed 6/30/2010)
- Missouri Certificate #17383 (License inactive)

TEACHING EXPERIENCE:

Assistant Professor of Accounting
Mesa State College (August 2006-Present)

- Teach 12 credit hours per semester

Instructor of Accounting and Business
Kansas City Kansas Community College (August 2003-July 2006)

- Taught 15-21 credit hours per semester

COURSES TAUGHT:

| Course Number | Course Name | Institution |
|---------------|------------------------------------|-------------|
| ACCT 201 | Principles of Financial Accounting | MSC |
| ACCT 392 | Accounting Information Systems | MSC |
| ACCT 401 | Audit I | MSC |
| ACCT 402 | Audit II | MSC |

| | | |
|----------|---------------------------|-------|
| BUSN 101 | Accounting I (Financial) | KCKCC |
| BUSN 102 | Accounting II (Financial) | KCKCC |
| BUSN 203 | Managerial Accounting | KCKCC |
| BUSN 204 | Business Law I | KCKCC |
| BUSN 206 | Business Law II | KCKCC |
| BUSN 210 | Introduction to Business | KCKCC |
| BUSN 286 | Principles of Management | KCKCC |
| BUSN 211 | Business Communications | KCKCC |
| BUSN 110 | Business Math | KCKCC |

BUSINESS EXPERIENCE:

Program Manager III, Enterprise Accounting Services Department

Sprint Corporation, Overland Park, KS (November 1995-August 2003)

- Researched and recommended accounting treatment for various transactions
- Monitored compliance with fiscal policy
- Responsible for the accuracy of financial statements for various entities
- Planned, organized and implemented the integration of over 100 acquired legal entities
- Prepared and gave presentations on various accounting project plans and results
- Managed several simultaneous projects and cross-functional project teams
- Provided leadership to other staff members on projects
- Responsible for the accounting of Sprint Capital Corporation (1995-1996)
- Responsible for the debt and equity accounting of Sprint Corporation (1995-1996)
- Supervised staff accountants in Corporate Accounting (1995-1996)

Audit Senior

Deloitte & Touche LLP, Kansas City, MO (August 1993-November 1995)

- Planned, organized, and performed audit engagements
- Prepared financial statements and related footnote disclosures
- Supervised audit engagement teams and provided on-the-job training to new staff
- Served clients in manufacturing, insurance, banking, and not-for-profit industries
- Selected for early promotion to Audit Senior position

PROFESSIONAL AFFILIATIONS:

- Colorado Society of CPAs (2006-Present)
- American Institute of Certified Public Accountants (2007-Present)
- Mountain Plains Management Association (2007-Present)
- AICPA On Campus Champion for MSC (2007-2009)
- Teachers of Accounting at Two-Year Colleges (2004-2006)
- American Accounting Association (2005-2006)

PROFESSIONAL DEVELOPMENT:

- MSC Faculty Workshop with Dr. Ley (April 2010)
- MSC Professional Development Seminar with Dr. Phelps (January 2010)
- MSC Online Teaching Workshop with Dr. Bailey (April 2009)

- Prentice Hall Accounting Symposium for Educators (February 2009)
- MSC “Ten Best Teaching Practices/Ten Worst Teaching Practices Workshop” (May 2007)
- MSC “Reaching the 75% of Students Who Don’t Do the Readings Workshop” (May 2007)
- MSC Respondus Training (November 2006)
- MSC WebCT Advanced Workshop (November 2006)
- KCKCC Online Teaching/WebCT Training (March 2005)
- Accounting Section of the “Faculty Development in International Business” Seminar – University of South Carolina, Moore School of Business (June 2004)

CONTINUING PROFESSIONAL EDUCATION: Must earn 80 hours of continuing education every two years to maintain CPA licensure. Listed below are courses completed since beginning at MSC in Fall 2006:

| Course Name | Sponsoring Organization | Date | Hours Earned |
|--|-------------------------|----------|--------------|
| 2006 Faculty Symposium | COSCPA | Oct 2006 | 8 |
| Auditing Developments | American CPE | Oct 2006 | 10 |
| Audit Workpapers, Forms, and Checklists: Avoid the Documentation Trap | AICPA | Mar 2007 | 10 |
| Computer Security: Crime and Fraud Prevention | American CPE | Jun2007 | 12 |
| Making Money with Special Engagements | American CPE | Jul 2007 | 12 |
| Annual Update for Accountants and Auditors | COSCPA | Nov 2007 | 8 |
| Auditor/Accountant Communications: SAS No 112 – Practice Issues; SAS No 114 | AICPA | Sep 2008 | 1 |
| International vs. U.S. Accounting: An Introduction | AICPA | Sep 2008 | 1 |
| Audit Sampling: Introduction to Risk Assessment | AICPA | Oct 2008 | 1 |
| Audit Sampling: Tests of Controls; Selecting a Representative Sample | AICPA | Oct 2008 | 2 |
| In a CPA’s Professionalism We Must Trust | AICPA | Oct 2008 | 1 |
| Auditing Accounts Receivable | AICPA | Oct 2008 | 1 |
| Individual Tax: Filing Requirements and Personal Exemptions & Tax Credits plus Comfort Letters | AICPA | Oct 2008 | 2 |
| Auditing Cash | AICPA | Oct 2008 | 1 |
| Fraud in the Financial Statements: The Problem | AICPA | Oct 2008 | 1 |
| Auditing Inventory | AICPA | Nov 2008 | 1 |
| Auditing Current Liabilities | AICPA | Nov 2008 | 1 |
| Prentice Hall Accounting Symposium for Educators | Prentice Hall | Feb 2009 | 8 |
| 2008 Annual A&A Update: Various Recent FASB Standards | AICPA | Mar 2009 | 3 |
| Ethics: Superlative Software Corp. – You are | AICPA | Mar 2009 | 1 |

| | | | |
|---|-----------|----------|----|
| the CFO | | | |
| Uses of Analytical Procedures and Analytical Procedures in a Review Engagement | AICPA | Mar 2009 | 2 |
| Yellow Book: Ethical Principles and General Standards | AICPA | Mar 2009 | 2 |
| Yellow Book: Rationale, Use and Application | AICPA | Mar 2009 | 1 |
| Auditing Long-Term Debt & Equity Accounts and Income Statement Accounts | AICPA | Mar 2009 | 2 |
| Auditing Property and Equipment | AICPA | Mar 2009 | 1 |
| 2009 Economic Stimulus Act: Changes for Individuals | AICPA | Jun 2009 | 1 |
| Detecting Misappropriation Schemes: The Pervasive Threat of Employee Theft | AICPA | Jun 2009 | 2 |
| CaseWare Working Papers – Getting Started for New Staff Members | LearnLive | Jun 2009 | 10 |
| Building Partnerships with Academia: Audit Session | KPMG | Jun 2009 | 2 |
| Building Partnerships with Academia: Advisory Session on Top Client Issues and Priorities | KPMG | Jul 2009 | 2 |
| 2009 Annual A&A Update: Auditing in a Changing Environment | AICPA | Aug 2009 | 1 |
| 2008 Qrtly Update-A&A#1: FASB Codification; SFAS 141(R); AICPA, ASB, ARSC, PCAOB activities | AICPA | Aug 2009 | 1 |
| The ABCs of XBRL | AICPA | Aug 2009 | 1 |
| Field Work Documentation: Workpaper Critique and Improvement | AICPA | Aug 2009 | 1 |
| Enterprise Risk Management: A Look at COSO's New Framework | AICPA | Aug 2009 | 1 |
| Government Accounting and Reporting: Introduction | AICPA | Aug 2009 | 1 |
| Performing a Compilation Engagement | AICPA | Aug 2009 | 1 |
| 2009 Public Company Update: SEC Final and Proposed Rules and Other Initiatives in 2008 | AICPA | Aug 2009 | 2 |
| 2009 Annual A&A Update: Recent FASB Pronouncements | AICPA | Sep 2009 | 3 |
| Auditing Real-World Frauds: "Introduction to Fraud" plus "Internal Controls in Small Entities" | AICPA | Sep 2009 | 1 |
| SEC Reporting: The SEC and the Laws It Administers | AICPA | Sep 2009 | 2 |
| Common Frauds & Internal Controls: The Acquisitions Cycle: Ordering, Receiving, and Warehousing | AICPA | Sep 2009 | 1 |
| Applying Risk Assessment Standards: Understanding the Entity and Its Environment | AICPA | Sep 2009 | 3 |

| | | | |
|--|--------------|-----------|-----|
| Issues for Tough Economic Times: Fraudulent Educational Credentials | AICPA | Sep 2009 | 1 |
| Payroll Tax: Overview, Update, and Reference Guide | AICPA | Sep 2009 | 1 |
| COBOA Standards, Rules & Restrictions | COSCPA | Oct 2009 | 2 |
| Annual Update for Accountants and Auditors | COSCPA | Oct 2009 | 8 |
| Professional Ethics: The AICPA's Comprehensive Course | AICPA | Dec 2009 | 8 |
| Insights on the SEC Meeting and Possible Implications to U.S. Public Companies | KPMG | Feb 2010 | 1 |
| New Custody Requirements: Are you Ready? | Deloitte LLP | Mar 2010 | 1 |
| Recession and Recovery: Great Challenges, Greater Opportunities | Deloitte LLP | Mar 2010 | 1.5 |
| History of IFRS, Framework & General IFRS vs. U.S. GAAP Differences | KPMG | Mar 2010 | 1 |
| IFRS and Tax: Driving Value through Advanced Preparation | Deloitte LLP | Mar 2010 | 1 |
| KPMG/NACD Audit Committee Webcast: A Quarterly Update | KPMG | Mar 2010 | 1 |
| Quarterly Accounting Roundup: an Update of Important Developments | Deloitte LLP | Mar 2010 | 1.5 |
| KPMG IFRS Institute Webcast: Stock Compensation under IFRS | KPMG | May 2010 | 1 |
| 404 Institute Webcast | KPMG | May 2010 | 1 |
| Reducing Risk in the Financial Close: Effective Governance in the Last Mile | Deloitte LLP | June 2010 | 1 |
| KPMG/NACD Audit Committee Webcast | KPMG | June 2010 | 1 |
| Quarterly Accounting Roundup: An Update of Important Developments | Deloitte LLP | June 2010 | 1.5 |
| Corporate Governance: The Latest Trends and Results from the 2010 Proxy Season | Deloitte LLP | July 2010 | 1 |
| Tax Accounting: Mid-Year Update | Deloitte LLP | July 2010 | 1 |
| Evolving Global Anti-Bribery & Corruption Regulations – Understanding the Implications of the UK Bribe | KPMG | July 2010 | 1 |

JOURNAL AND CONFERENCE PROCEEDING PUBLICATIONS:

- “Experiential Learning for Accounting Students” published in the International Journal of Learning, Volume __ (Summer 2010)
- “Updating the Accounting Information Systems Course” published in Mountain Plains Management Conference proceedings (October 2009)
- “Personality type as a Predictor of Success in Principles of Accounting” (co-wrote) published in Mountain Plains Management Conference proceedings (October 2009)
- “Improving Success of Undergraduate Principles of Accounting Students by Exploring New Methods” published in the International Journal of Learning, Volume 15 (Fall 2008)

- “Improving Writing Skills of Audit Students” published in Mountain Plains Management Conference proceedings (October 2007)
- “Developing a College Life Coach Program to Retain Business Students” (co-wrote) published in Mountain Plains Management Conference proceedings (October 2007)

PRESENTATIONS:

- “Experiential Learning for Accounting Students” presented via video at the International Conference on Learning/Hong Kong (July 2010)
- “Updating the Accounting Information Systems Course” presented at Mountain Plains Management Conference (October 2009)
- “Improving Success of Undergraduate Principles of Accounting Students by Exploring New Methods” presented at the International Conference on Learning/Chicago (June 2008)
- “Improving Writing Skills of Audit Students” presented at Mountain Plains Management Conference (October 2007)
- “Developing a College Life Coach Program to Retain Business Students” presented at Mountain Plains Management Conference (October 2007)
- “Starting Point for Financial Planning” presented to students for the Residence Hall Association (November 2006)
- “Flexible Work Arrangements,” delivered to the Women’s Division of the Leavenworth Chamber of Commerce (March 2004)

ACCEPTANCES FOR FUTURE PRESENTATION/PUBLICATION:

- “Humanmetrics and Intermediate Accounting Students” (co-wrote) to be presented at Mountain Plains Management Conference and published on conference proceedings (October 2010)
- “CPA Exam Preparation in Difficult Economic Times” to be presented at Mountain Plains Management Conference and published in conference proceedings (October 2010)

MASTERS PROGRAM FIELD STUDY PROJECTS:

Emporia State University

- “Accounting Scandals and Sarbanes-Oxley in Introductory Accounting” (Spring 2006)
- “Teaching Accounting Online” (Spring 2005)
- “International Accounting and the Community College” (Fall 2004)

SCHOLARLY REVIEWS:

Continuing Professional Education Course Reviews:

- American CPE “Making Money with Special Engagements” (2007)
- American CPE “Computer Security: Crime & Fraud Prevention (2007)
- American CPE “Auditing Developments” (2006)
- AICPA “Auditing Accounts Receivable” (2006)
- AICPA “Audit Tools: Confirmation and Sampling” (2006)

Textbook Reviews:

- Financial and Managerial Accounting/Principles of Accounting by Horngren, Harrison & Oliver (2009)
- Financial Accounting: A Decision Makers' Perspective, 2nd Edition by Spiceland, Thomas & Herrmann (2008)
- Fundamentals of Financial Accounting, 2nd Edition by Phillips, Libby & Libby (2008)
- Financial Accounting: A Decision Makers' Perspective, 1st Edition by Spiceland, Thomas & Herrmann (2007)

Conference Paper Peer Reviews:

- Mountain Plains Management Conference (2010)
- Mountain Plains Management Conference Student Paper Track Chair and Accounting Track Peer Reviewer (2009)
- Mountain Plains Management Conference (2007 & 2008)

Journal Article Peer Reviews:

- International Journal of Learning: Volume ___ Associate Editor (2010)
- Mountain Plains Journal of Business and Economics (2010)
- International Journal of Learning: Volume 15 Associate Editor (2008)

COLLEGE COMMITTEES:

College-Wide:

- MSC Tutorial Services Advisory Committee (Spring 2010-Present)
- MSC Assessment Committee (Spring 2008-Present)
- MSC NSSE Committee (2009)
- KCKCC (assessment) sub-committee for Higher Learning Commission's North Central Association of Colleges and Schools accreditation (2005)
- KCKCC committee to develop college-wide critical thinking assessment tools (2004)

Departmental:

- MSC Accounting Program Review Committee (Fall 2009-Present)
- MSC Business Department Alternative Delivery Committee (2006-Present)
- MSC Business Department Recruiting, Advising and Retention Committee (2007-2008)
- KCKCC sub-committee for Association of Collegiate Business Schools and Programs accreditation (2004-2005)

COLLEGE SERVICE:

- MSC Accounting Club Advisor (2006-Present)
- Oversaw Accounting Club booth and attended MSC Business Department's Welcome Back Nights (2007-Present)
- Mentored colleague in development and teaching of ACCT 202 online for Summer 2010 delivery
- WileyPlus accounting faculty course administrator (2009-Present)
- Greeted and directed participants at Entrepreneurship Day (April 2010)
- Prepared justification and presented proposed changes to the Accounting Program to the MSC Curriculum Committee (Fall 2009)
- Gave a brief (ad hoc) presentation on the MSC Accounting Program and our preparation for a 150 hour rule to a group of approximately 90 local CPAs at a

- continuing education course, "Colorado Board of Accountancy Statutes, Rules, and Regulations," (Oct. 2009)
- Gave a brief welcome and introduction of the accounting program to the District 51 Business Advisory Board (Feb. 2009)
- Developed online section of ACCT 201 for Fall 2008 and subsequent delivery
- Served as an accounting coach/consultant for Entrepreneurship Day (April 2007 and 2008)
- Greeted students at Mesa Madness (February 2008)
- Represented Bery Tack, wrestler, at the Faculty Meet (February 2009)
- Served as a group mentor for BUGB 105, Freshman Business Seminar (Fall 2007)
- Made presentations at local high schools regarding accounting as a career and the MSC accounting program
 - Fruita Monument HS (2007 and 2009)
 - Central HS (2008)
 - Grand Junction HS (2007)
- Assisted in proctoring final KCKCC college-wide assessment exams for graduating students (2005-2006)
- Developed an international accounting module for Accounting II course (2005)
- Founded a Business Advisory Board for the KCKCC Business Division and facilitated all meetings (2004-2006)

COMMUNITY SERVICE:

- Wingate Elementary PTA member and Secretary/Treasurer (2009 – present)
- Organized the Department's Paper Goods and Personal Care Item Drive to benefit the Western Slope Food Bank of the Rockies (Fall 2007)
- Planning and organizing committee member for a local softball tournament to benefit the ALS Association (Spring 2007)
- KCKCC Relay for Life Participant (June 2004)
- ALS Walk to D'Feet Volunteer (September 2001)
- Kansas City Run for ALS (September 2000)
- Alzheimer's Association Memory Walk (1999)
- Junior Achievement Business Basics Instructor (October 1996 and November 1992)
- Junior Achievement Bowl-A-Thon (1994)

ADVISING:

- Advise at Freshman Orientation each semester (formally SOAR) (2006-Present)
- Advise approximately 30 MSC accounting students
- Gave presentation on the Accounting Program and as a career to BUGB 105, Freshman Business Seminar (Fall 2006, Fall 2007, Fall 2008, Fall 2009)
- Actively review resumes, provide interview guidance and conduct mock interviews for accounting students (Fall 2006-Present)
- Gave a presentation on Effective Online Learning to BUGB 105, Freshman Business Seminar (Spring 2009)

- KCKCC: Served as official academic advisor for up to 60 accounting and business students (2003-2006)
- KCKCC: Advised new students during open enrollment (2003-2006)
- Served as a faculty mentor in the KCKCC Mentor Program (2005-2006)

HONORS & AWARDS:

- MSC Exemplary Faculty Rating (2007, 2008 & 2009)
- Grand Junction Chapter of Commerce Outstanding Educator (2008)
- Sprint Values Excellence Award (March 2000)

TECHNOLOGY PROFICIENCY:

- QuickBooks
- ACL (Auditing Software)
- Smart Classroom Technology
- WebCT
- Microsoft Office

Resume

Name: David E. Rogers

Rank: Professor of Accounting

Department: Business

Education:

B.A. in Economics, University of New Mexico, 1966
M.B.A. in Accounting, Golden Gate University, 1972
C.P.A., Colorado, 1973

Professional Experience:

1975 – Present, tenured faculty member, Mesa State College
1987 – 2005 Department Chair - Accounting & CIS Department
2002 – 2003 Acting Dean of the School of Professional Studies
1977- 1995 Consulting and CPA work
1972 – 1975 CPA with Haskins and Sells CPA firm
1966-1972 Officer in the Navy

Scholarly Activity:

1,200 classroom hours of CPE to maintain CPA certification
Attended 27 faculty symposiums and workshops
Presenter in 4 symposiums
Co-author of 3 tax articles
Received 2 research grants
Received 5 faculty development grants
Weekly tax tips on KREX News for two tax seasons
Received a sabbatical in 2000 to author cost accounting case studies

Professional Honors:

Faculty Senate President for two terms
President of the Colorado Accounting Chairs for two terms
Who's Who in the West for 3 years
Mesa State College Outstanding Achievement in Service Award – 2005
Exemplary Service Award from the Office of Enrollment Management

Appendix G

Professional Assistance Student Success

CPAs & Professionals

CPAs and accounting professionals assisting MSC's Accounting Program (2005 - 2010):

Beth Asay (Dalby, Wendland & Co.)
Mark Ashman (Colorado West Accounting Group)
Melanie Berk (Costello, Smith & Company, PC)
Danny Bresnahan (Eide Bailly, LLP)
Shane Brown (EKS&H)
Tory Brown (EKS&H)
Sandy Campbell (All Good Werks, LLC)
Kathy Cantu (Eide Bailly, LLP)
Karen Etter (Tax Solutions)
Cara Golden (Chadwick Steinkirchner Davis & Co. PC)
Nancy Harward (Eide Bailly, LLP)
Lisa Hemann (Chadwick Steinkirchner Davis & Co. PC)
Jed Henderson (Colorado West Accounting Group)
Nicole Howe (EKS&H)
Mark Mackley (Mackley, Coleman & Co.)
Mark Miller (Reynolds Polymer Technology, Inc.)
Joe Moschetti, CPA
Makiko Perryman (Edwin C. Branson, CPA PC)
Carrie Phillippe (St Mary's Hospital)
Shannon Psenda, CPA (Dennis Morris, CPA)
Jim Quillen (Rocky Mountain Health Plans)
Marie Ramstetter, CPA
John Reed (Eide Bailly, LLP)
Shauna Shafer (Eide Bailly, LLP)
Doug Showcraft (Mesa County Valley School District 51)
Cathy Staten (Dennis Morris, CPA)
Chris Tinnon (Morris, Mackley & Co.)
Duane Thomas (Morris, Mackley & Co.)
Lisa Thon-Kollar (Dalby, Wendland & Co.)
Dan Vogel (Dalby, Wendland & Co.)
Sandra Walsh (Hospice)
Chris West, CPA (Dalby, Wendland & Co.)
Kathy White (Chadwick Steinkirchner Davis & Co. PC)

Mesa State College

Demonstrations of Continued Student Success:

The Business Clubs at Mesa State play an integral role in developing students for professional careers. In addition three of the organizations have state, regional, and/or national competitions where Mesa State Students place quite well. These competitions provide a demonstration of program quality as Mesa State Students compete directly with students from other colleges and universities.

Accounting Club

The Accounting Club is the student organization tied to the accounting program. The purpose of this club is to promote networking and other opportunities for interaction between the accounting students and the accounting firms that hire Mesa State students. A summary of some student successes follows. This list is not inclusive but provides an indication of the quality of the graduates leaving the program.

| | |
|---------------------------------|--------------|
| Principals in Accounting Firms: | 14 graduates |
| Business Comptrollers: | 4 graduates |
| Business Owners: | 5 graduates |
| CPAs: | 29 graduates |

Some examples of students and employment follow:

- Eric Wallace--CPA, Coopers Lybrand, Partner Carbis Walker LLP,
President Pennsylvania Institute of CPAs
- Sheri Betzer--CPA, IRS, Betzer Critchfield & Co
Specializes in Forensic Accounting
- Ed Forsman, CPA, President Francis Contractors
- Doug Ames, CPA Controller Grand Junction Steel
- Larry Terrell, CPA, Managing Principal Dalby Wendland and Co
- Penelope Banks, CPA, Principal, Gordon, Hughes and Banks
- Michael Richards, CPA, Judge
Tim Wallendorf, CPA, PhD, College Accounting Professor
- Kaylee Fowler - April CPA, Grand Junction
- Jill Dykes - Internal Revenue Service, Grand Junction
- Erin Miller - April CPA, Grand Junction
- Rhonda Stoffel - Chadwick, Steinkirchner Davis & Co PC
- Melissa Fultz - Value Enhancement Group, Inc.
- Beatrice Mashudio - EKS&H, PC
- Tory Livingston - EKS&H, PC
Rosanna Sarten - Moss Adams, LLP
- Torylynn Stevens, CPA, Principal, EKS & H
- Shane Brown, CPA, Principal, EKS & H
- Norma Pike, Comptroller, Hospice
- Robert Fuoco, CPA, President, Fuoco Motor Co.

Appendix H

3+2 Program

The 3 + 2 Accounting Program

Program: This is a very selective program that combines the B.S. in Accounting with the MBA program. The student graduates in five years with both degrees and meets the education requirements to become a C.P.A. in the 46 states that require 150 hours to become certified. (Colorado requires only 120 hours)

Admission Requirements:

1. Must be accepted into the 4-year Accounting Program
2. Must have completed at least 18 hours of accounting courses
3. Must be classified as a senior (90 or more credit hours)
4. Must have at least a 3.25 overall G.P.A.
5. Must have at least a 3.50 G.P.A. in accounting courses

Admission Process:

1. Applicants are only accepted for start in the fall semester but the application and admissions process starts in the preceding spring semester.
2. Go to your advisor and get an application for the 3+2 program
3. Go to the MBA office and get an application for the MBA program
4. You will not have to take the GRE or GMAT Exam
5. When the application process is complete, a faculty committee will select a very limited number of applicants that have the best chance for success in this accelerated program
6. When selected, follow the sequence of classes provided by your advisor.

3 + 2 Course Sequence

Senior Year (Year 4)

| Fall | Spring | Summer |
|-------------------------------------|--------------------------------|--------------|
| ACCT 500 Managerial Accounting | BUGB 500 Advanced Business Law | MBA Elective |
| MANG 500 Advanced Management Theory | FINA 500 Financial Strategy | |
| | MARK 500 Marketing Strategy | |

Year 5

| Fall | Spring |
|---|-----------------------------|
| BUGB 530 Research Design | BUGB 595 Research Practicum |
| MANG 501 Production and Operations Management | MANG 590 Business Strategy |
| MANG 510 Organizational Theory and Behavior | MBA Elective |

In addition to the above MBA courses, each year take 6-9 undergraduate hours completing your requirements for the Accounting degree. There are two changes to the program:

1. You must take ACCT 412 (Audit II) as one of your concentration electives
2. You will be taking Strategy (MANG 590) at the graduate level therefore the undergraduate Strategy course (MANG 491) can be replaced with an upper division business elective (a substitution form will be required)

Graduates of the 3+2 Program

Box, Matthew

Campbell, Troy

Carrizo, Drisa

Eddy, Doirin

Etter, Karen

Fields, Rebekah

Fleming, Abigail

Golden, Cara

Miller, Erin

O'Donnell, Neely

Reynolds, David

Ryan, Sharon

Simon, Sheila

Sprunger, Nicole

Stadel, Scott

Vliek, Erik

Wesley, Alisha

Wilcox-Townnsend, Lucy

Accounting Program Review
Mesa State College
January 2011

Roger Graham, Ph.D.
Oregon State University

Overview

I visited the Mesa State Campus on November 15th 2010 and spoke with accounting program faculty, University and area administrators and library personnel, accounting students and accounting alumni. My visit left me with an impression of a beautiful campus with impressive and distinctive facilities, faculty and administration dedicated to student success, students with opportunities and motivation to learn and alumni with interest and pride in the accounting program.

The scope of my review includes consideration of the accounting program's contribution to the stated mission and vision of Mesa State College and the accounting program's contribution to its stated learning objectives. I bring into my review many of my own thoughts and experiences in guiding an accounting faculty and in preparing students for professional careers in accounting. Such thoughts include a personal sense of the challenges facing all accounting programs. Therefore, I attempt to provide some suggestions for the program in the context of my appreciation for what I believe to be a good accounting program.

The scope of my review also includes historical and current program reviews as provided to me in the 2004 program review and the 2010 self-study report. The two reports describe the accounting program similarly. For example, both reports describe

- A close match with the mission of Mesa State College,
- The strength of the accounting faculty both in terms of their dedication to teaching, their connections with the professional community and their working relationships,
- The quality of the accounting student body and the participation of the student body in the community,
- A primary focus on preparing students for careers in public accounting,
- Specific objectives for graduating students that include:
 - Mastery of the accounting body of knowledge,
 - A thorough understanding of the business body of knowledge,
 - Proficiency in the use of business technology and software,
 - Effective communication skills, and
 - Employment in their field,
- Challenges that include:
 - Heavy faculty commitments and course preparations,
 - A need to plan for and replace retiring faculty,
 - A need to plan for and hire additional full-time faculty, and

- A need to plan for and respond to changes in the accounting profession.

The 2010 self study further describes an upcoming challenge relating to changes to the State of Colorado accounting education requirements. The changes will require accounting programs to offer a baccalaureate degree plus an additional 30 semester hours (the five-year requirement) with additional courses in auditing and accounting ethics. The changes come into effect July 15th 2015. I assume program changes will need to be in place by fall 2013 in order for students to graduate spring 2015 having satisfied the new educational requirements.

I also believe that the annual assessment reports are sufficient in their scope.

I believe that the two reviews more than adequately describe all relevant aspects of the accounting program and provide evidence for the quality of the program, the dedication of the faculty and the achievement of its graduates. For that reason I do not repeat here much of the particulars found in the reports. I also agree with the challenges facing the program as presented in the self-study. Even so, one particular challenge I have had with evaluating the accounting program is that it is not clear what the program purports to do, at least what it purports to do within the context of Mesa State College. Next I present a context and structure that will facilitate evaluation and review and more explicitly connect the program to the education goals of the College.

The Context for an Accounting Program at Mesa State College

The accounting program, as currently presented in the 2004 report and the 2010 self-study, is aligned with the Mesa State College mission. The Mesa State College mission, in summary, is to provide education programs in its 14-county region in Western Colorado. Both studies also relate the goals and objectives of the accounting program to the goals of Mesa State College. The Mesa State College goals, in summary, identify the abilities expected of a Mesa State graduate (i.e., to communicate effectively, to understand the structure and discipline of mathematical thought and its use in problem solving, to think critically, and to understand the complexities of our social, economic, and political environment).

It is evident that the program's description, goals and objectives derive from the College's mission. However, I believe that the accounting program has a higher obligation than what is captured by the College's mission and goals. The higher obligation is captured in the College's strategic plan and vision (http://www.mesastate.edu/president/documents/strategic_plan.pdf). The College's strategic plan and vision more adequately describe the economic contribution of its graduates.

For example, the College's vision and goals are described by the plan in the following passages.

It is the year 2020 and Mesa State is recognized as Western Colorado's premier institution of higher education. Mesa State has achieved this distinction by successfully serving students and the public. Graduates leave the institution prepared to be productive members of their communities and workplaces.

In this context, then, the college's goals are built around the theme of "Achieving a Higher Degree." This theme reflects a key element of the college's strategic plan: the

philosophy that as the college adapts to its changing world, it does so with the overarching goal of supporting the residents of Western Colorado to achieve a higher degree of educational attainment by preparing students to function successfully in the future.

Whether they have been a part of the community college division, one of the dozens of baccalaureate programs or the graduate school, [our graduates] are further seen as citizens who will greatly enrich the economic, social, cultural and political landscapes they inhabit.

If I may be allowed to paraphrase, Mesa State graduates will be

“prepared to be productive members of their communities and workplaces” and will

“function successfully in the future” and

“enrich the economic, social, cultural and political landscapes they inhabit”.

Connecting the Program to the College

It is not difficult to connect the accounting program to the stated vision of Mesa State College. Accounting education prepares students to enter into a well-established profession that is integral to economic growth and stability and therefore the efficient functioning of our society. Further, the accounting profession, as do all professions, requires currency with changes to and in its environment. For accounting, this means currency with changes in business practices, tax law, and accounting regulation, to name only a few. Thus, the accounting profession by definition requires that its members are productive members of their communities and workplaces and that the members prepare to function successfully in the future.

There is also evidence for the continuing robust demand for accounting professionals. According to U.S. government projections, the demand for accountants and auditors is projected to grow by 22 percent by 2018. According to State of Colorado projections, accounting is one of 15 occupations with the highest demand through 2018 and as having the third highest average wage and the fifth highest demand for college degrees. Appendix A provides more evidence of the future demand for accounting professionals taken from U.S. Government and State of Colorado websites.

It follows that the need or justification for maintaining a high-quality accounting program at Mesa State College comes from the contribution of the program to achieving the College’s vision and from the demand for well-trained accounting professionals. The College, through its strategic plan and its vision statement, intends to actively work toward and plan for its future. Similarly, the accounting program intends to actively work toward and plan for its future and to do so in the context of the College’s vision.

The 2004 report and the 2010 self-study tie the accounting program to the mission and goals of Mesa State College and provide evidence of the growth in demand for the accounting major. It is not, in my opinion, that the program is not adequately connected to the College’s mission but rather that the program will benefit from a more explicit connection to the College’s vision. What I advocate is a different way to look at your program, one that establishes a mission

statement, a vision statement, and learning goals and objectives, all of which are derived from the College's vision. The next section describes one possible approach.

A Mission Statement, a Vision Statement, and Learning Goals and Objectives

A mission statement could be based on the stated goal of the accounting program as written in the 2004 report and the 2010 self-study. The stated goal is:

"The overall goal of the accounting curriculum is to provide the knowledge and skills needed to succeed in an accounting career."

A little rewriting can deemphasize the *providing of knowledge to* in favor of *preparing students for*. In my opinion, the term *providing* focuses on what is being done rather than what is intended to be achieved. Also, the term *providing* does not lend itself easily to critical evaluation. For example, there are ten required accounting courses in the accounting program. Can it be argued that knowledge was not provided? The rewriting could result in:

The mission of the Accounting Program at Mesa State College is to prepare students for professional accounting careers.

Granted, the statement may not be what would be written by the accounting faculty but it does have the benefit of identifying an objective that allows evaluation.

The next step is to develop a vision statement. The vision should be a statement of what the program will be working toward achieving and should follow directly from the mission statement. The vision statement could be derived from the College's vision statement. Excerpts from the College's strategic plan and the College's "Vision for 2020" include

... Mesa State is recognized as Western Colorado's premier institution of higher education. Mesa State has achieved this distinction by successfully serving students and the public. Graduates leave the institution prepared to be productive members of their communities and workplaces.

and

...its programs take advantage of professional development opportunities and to enrich their industry sector with applied research and with a highly skilled intelligent employee pool.

Following the excerpts, the accounting program vision statement could be

The Accounting Program at Mesa State College is recognized as Western Colorado's premier program for the preparation of accounting professionals.

Again it is worth noting that the statement identifies an objective that allows evaluation. Notice that, by developing a specific mission statement and a specific vision statement, the program can now go the College's administration to get "buy in".

Getting administration “buy in” is obviously critical. Faced with scarce resources, administration “buy in” may be more likely when stated in terms of preparing students for careers in accounting than when stated in terms of providing curriculum.

The next step is to develop learning goals. Learning goals are not intended to be directly measurable but rather to reflect qualities or characteristics that are expected after completion of the accounting program. It follows that learning goals connect the curriculum to the mission and vision.

The 2004 report and the 2010 self-study suggest that the program expects graduating students to be technically competent, technologically proficient and to be effective communicators. The 2004 report and the 2010 self-study also suggest that technical competence requires mastery of the accounting and business body of knowledge, technological proficiency requires mastery of the use of business technology and software and that effective communication requires mastery of the spoken and written forms of communication. More formally, the program’s learning goals could be presented as

Learning Goals

Upon graduation our students will be technically competent, technologically proficient and effective communicators.

- 1. Technically competent relates to knowledge and skills relating to accounting and business practice for professional accounting careers in public and private accounting.**
- 2. Technologically proficient relates to the use of information technology to collect and analyze data.**
- 3. Effective communication relates to the mastery of the spoken and written forms of communication to persuade and inform.**

The final step is to develop learning objectives. Learning objectives are designed for assessment of the learning goals. How does one know if your graduates are technically competent? The answer is found in the performance measures you have identified (i.e., performance on the Business MFAT and responses from alumni). How does one know that the graduates are technologically proficient? Students perform well on the critical skill for accountants of preparing electronic spreadsheets and alumni are satisfied with the knowledge they received. How does one know that the graduates are effective communicators? Students perform well on written reports and research projects and alumni are satisfied with the knowledge they received. So I think we are there.

Learning Objectives

Upon graduation our students will be technically competent, technologically proficient and effective communicators.

1. Technically competent

- a. Above the 75th percentile, on average, on the Business MFAT Exam**
- b. 90 percent satisfaction from alumni survey on the level of knowledge needed for entry level position**

2. Technologically proficient

- a. 90 percent proficiency on the cost accounting project**
- b. 90 percent satisfaction from alumni survey on the level of knowledge needed for entry level position**

3. Effective communication

- a. Faculty jury assesses research projects at a 90 percent proficiency level**
- b. 90 percent satisfaction from alumni survey on the level of knowledge needed for entry level position**

In summary, the mission statement informs what it is you do, the vision statement informs what you want to do, the learning goals follow directly from the mission and vision statements and the learning objectives allow assessment of the learning goals. Appendix B presents the mission, vision and learning goals and objectives on a single page.

I am aware from my reading of the 2004 report and the 2010 self-study and from my observations and interactions while on campus that the faculty have given much thought and effort into developing a quality accounting program. My purpose is not to criticize but to recommend. I need the mission, vision, learning goals and objectives context to better provide a review. It is only after creating the context that I have gained an understanding of your accounting program. The final section of this report reflects my understanding and a suggestion as the faculty consider the future of the accounting program.

The Explicit and Implicit Reliance of the Program on the CPA Exam

The 2004 report and the 2010 self-study explicitly mention Certified Public Accountant in the sections of the reports describing program goals and objectives. For example, both reports include the following statement:

The American Institute of Certified Public Accountants' (AICPA) core purpose for a CPA is "making sense of a changing and complex business world." CPAs are expected to deliver value to the world by:

- Communicating the total picture with clarity and objectivity,
- Translating complex information into critical knowledge,
- Anticipating and creating opportunities, and
- Designing pathways that transform vision into reality.

This core purpose statement is taken from the American Institute of Certified Accountants Vision Project website. Appendix C presents the complete statement.

I do not believe that Certified Public Accountancy is sufficient to justify an accounting program. Conceptually, I struggle with Certified Public Accountancy as a justification because I consider passing the exam and entering the CPA profession at best secondary to the primary goal of education. However, the CPA profession has great benefits for us because the profession helps define our learning goals and objectives and because the number of students becoming CPAs is an indicator of the quality of your students and your program. Further, we find the students that join the CPA profession are the most ardent supporters of our accounting programs.

More specific reasons to not allow the CPA designation to be primary goal or objective include:

1. As stated above, the number of students becoming CPAs is an indicator of the quality of your students and your program. The purpose of the program is to prepare students for professional careers, not to meet minimum standards.
2. There may be an identifiable value to preparing students for non-CPA accounting careers in Mesa State's service area. The College's vision is broader than one occupation and your vision benefits when stated more broadly.
3. Some students are looking for other options. I spoke at length to the students in the auditing class. All expressed appreciation for the program and the accounting faculty. A minority expressed a concern that, although they themselves did not desire to enter public accounting and become CPAs, the program did not seem to them to provide an alternative. This is a common comment within accounting programs. The response is, of course, that we are preparing students for all professional accounting careers, including public, private, not-for-profit, and governmental accounting as well as for the subdisciplines of financial reporting, auditing, tax and managerial and cost accounting. It is difficult to identify an accounting career that does not utilize knowledge of the subdisciplines.

4. The value of the AICPA core purpose statement provided above lies in the identification of key skill sets for all accounting professionals. I acknowledge that the statement was likely included in the 2004 report and the 2010 self-study for the very reason of identifying key skills. However, the context surrounding the statement in the report and study implies the CPA designation is the goal of the accounting program.
5. Relying on the CPA exam complicates justification for courses. The State of Colorado only requires 30 semester hours in accounting and some very good accounting programs offer only the minimum number of hours. The current program has 47 semester hours. The accounting program response is that the courses cover material that appears on the CPA exam. However, passing the exam provides only secondary justification for offering courses. Is it possible to pass the exam without having a separate course in government accounting or having taken two tax courses? Could enough financial accounting be taught in 8 credits, or six? My intention here is not to question the curriculum, but rather to show how when a program ties itself to the CPA exam (or to any exam) the program is subject to some hard-to-answer questions.

Each of the above issues can be eliminated by defining the accounting program in the context of the College's vision. Individual courses can then be justified through the attainment of the learning goals.

Final Thoughts

I believe the 3-2 program is a great structure around which to build an accounting program. It allows your best students to receive both their undergraduate degree and their graduate degree. It allows you to leverage existing programs as well as to provide benefits to the business program. It further allows the accounting program and its students to distinguish between a CPA track and a non-CPA track. There are, of course, challenges but the expansion of the 3-2 program could be worth the effort.

I congratulate you on your hard work and dedication to your students.

Regards,

Roger Graham

Appendix A

Evidence of Future Demand for Accounting Professionals

Here I include references to data downloaded from the Colorado Department of Labor and the United States Department of Labor.

Colorado Department of Labor

The Colorado Department of labor provides broad estimates of expected employment trends. The Department lists accounting as one of 15 occupations with the highest demand through 2018 and as having the third highest average wage and the fifth highest demand for college degrees.

http://lmigateway.coworkforce.com/lmigateway/admin/gsipub/htmlarea/uploads/StateWide_TopJobs09.pdf:

http://lmigateway.coworkforce.com/lmigateway/admin/gsipub/htmlarea/uploads/StateWide_Education09.pdf

United States Department of Labor Employment Projections

The United States Department of Labor The following was downloaded from the taken from the Occupational Outlook Handbook, 2010-2011 Edition, Bureau of Labor Statistics, United States Department of Labor, accessed September 5 2010, <http://www.bls.gov/oco/ocos001.htm>.

Accountants and auditors are expected to experience much faster than average employment growth from 2008-18. Job opportunities should be favorable; accountants and auditors who have a professional certification, especially CPAs, should have the best prospects.

Employment change. *Employment of accountants and auditors is expected to grow by 22 percent between 2008 and 2018, which is much faster than the average for all occupations. This occupation will have a very large number of new jobs arise, about 279,400 over the projections decade. An increase in the number of businesses, changing financial laws and corporate governance regulations, and increased accountability for protecting an organization's stakeholders will drive job growth.*

As the economy grows, the number of business establishments will increase, requiring more accountants and auditors to set up books, prepare taxes, and provide management advice. As these businesses grow, the volume and complexity of information reviewed by accountants and auditors regarding costs, expenditures, taxes, and internal controls will expand as well. The continued globalization of business also will lead to more demand for accounting expertise and services related to international trade and accounting rules and international mergers and acquisitions. Additionally, there is a growing movement towards International Financial Reporting Standards (IFRS), which uses a judgment-based system to determine the fair-market value of assets and liabilities, which

should increase demand for accountants and auditors because of their specialized expertise.

An increased need for accountants and auditors also will arise from a greater emphasis on accountability, transparency, and controls in financial reporting. Increased scrutiny of company finances and accounting procedures will create opportunities for accountants and auditors, particularly CPAs, to audit financial records more thoroughly and completely. Management accountants and internal auditors increasingly will be needed to discover and eliminate fraud before audits, and ensure that important processes and procedures are documented accurately and thoroughly. Forensic accountants also will be needed to detect illegal financial activity by individuals, companies, and organized crime rings.

Job prospects. Job opportunities should be favorable. Accountants and auditors who have earned professional recognition through certification or other designation, especially a CPA, should have the best job prospects. Applicants with a master's degree in accounting or a master's degree in business administration with a concentration in accounting also may have an advantage. Individuals who are proficient in accounting and auditing computer software and information systems or have expertise in specialized areas—such as international business, international financial reporting standards, or current legislation—may have an advantage in getting some accounting and auditing jobs. In addition, employers increasingly seek applicants with strong interpersonal and communication skills. Many accountants work on teams with others who have different backgrounds, so they must be able to communicate accounting and financial information clearly and concisely. Regardless of qualifications, however, competition will remain keen for the most prestigious jobs in major accounting and business firms.

In addition to openings from job growth, the need to replace accountants and auditors who retire or transfer to other occupations will produce numerous job openings in this large occupation.

| Projections data from the National Employment Matrix | | | | | | |
|--|----------|------------------|----------------------------|-----------------|---------|---------------------|
| Occupational Title | SOC Code | Employment, 2008 | Projected Employment, 2018 | Change, 2008-18 | | Detailed Statistics |
| | | | | Number | Percent | |
| Accountants and auditors | 13-2011 | 1,290,600 | 1,570,000 | 279,400 | 22 | [PDF] [XLS] |

NOTE: Data in this table are rounded. See the discussion of the employment projections table in the Handbook introductory chapter on *Occupational Information Included in the Handbook*.

United States Department of Labor Bureau of Labor Statistics *Occupational Outlook Handbook, 2010-2011 Edition*, accessed January 8, 2011, <http://www.bls.gov/oco/ocos001.htm>.

Appendix B
Example of and Integrated Mission and Vision with Learning Goals and Objectives

Mission Statement

The mission of the Accounting Program at Mesa State College is to prepare students for professional accounting careers.

Vision Statement

The Accounting Program at Mesa State College is recognized as Western Colorado's premier program for the preparation of accounting professionals.

Learning Goals

Upon graduation our students will be technically competent, technologically proficient and effective communicators.

1. Technically competent relates to knowledge and skills relating to accounting and business practice for professional accounting careers in public and private accounting.
2. Technologically proficient relates to the use of information technology to collect and analyze data.
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3. Effective communication
 - a. Faculty jury assesses research projects at a 90 percent proficiency level
 - b. 90 percent satisfaction from alumni survey on the level of knowledge needed for entry level position

Appendix C

The AICPA Vision Project

<http://www.aicpa.org/About/MissionandHistory/CPAVisionProject/Pages/CPAVisionProject.aspx>

The Vision in the CPA Vision Process

Helping the CPA profession stay on top of the change curve is what the CPA Vision Process is all about. With direct grassroots input from CPAs across the nation and support from the professional organizations that act on their behalf, the CPA Vision Process has led to a comprehensive and integrated vision of the profession's future.

CPA VISION ELEMENTS

CORE PURPOSE: CPAs making sense of a changing and complex world.

VISION STATEMENT: CPAs are the trusted professionals who enable people and organizations to shape their future. Combining insight with integrity, CPAs deliver value by:

- Communicating the total picture with clarity and objectivity
- Translating complex information into critical knowledge
- Anticipating and creating opportunities
- Designing pathways that transform vision into reality

TOP FIVE CORE VALUES

Continuing Education and Life-Long Learning - CPAs highly value continuing education beyond certification and believe it is important to continuously acquire new skills and knowledge.

Competence - CPAs are able to perform high quality work in a capable, efficient and appropriate manner.

Integrity - CPAs conduct themselves with honesty and professional ethics.

Attuned to Broad Business Issues - CPAs are in tune with the overall realities of the business environment.

Objectivity - CPAs are able to deal with information free of distortions, personal bias or conflicts of interest.

TOP FIVE CORE COMPETENCIES

Communications and Leadership Skills - Able to give and exchange information within meaningful context and with appropriate delivery and interpersonal skills. Able to influence, inspire and motivate others to achieve results.

Strategic and Critical Thinking Skills - Able to link data, knowledge and insight together to provide quality advice for strategic decision-making.

Focus on the Customer, Client and Market - Able to anticipate and meet the changing needs of clients, employers, customers and markets better than competitors.

Interpretation of Converging Information - Able to interpret and provide a broader context using financial and non-financial information.

Technologically Adept - Able to utilize and leverage technology in ways that add value to clients, customers and employers.

TOP FIVE CORE SERVICES

Assurance and Information Integrity - Provide a variety of services that improve and assure the quality of information, or its context, for business decision-making.

Management Consulting and Performance Management - Provide advice and insight on the financial and non-financial performance of an organization's operational and strategic processes through broad business knowledge and judgment.

Technology Services - Provide services that leverage technology to improve objectives and decision-making including business application processes, system integrity, knowledge management, system security and integration of new business processes and practices.

Financial Planning - Provide a variety of services to organizations and individuals that interpret and add value by utilizing a wide range of financial information. These include everything from tax planning and financial statement analysis to structuring investment portfolios and complex financial transactions.

International Services - Provide services to support and facilitate commerce in the global market.