ACADEMIC PROGRAM REVIEW (APR)
Accounting Program
(Part A)

SECTION 1: Introduction
- List your name, name of the program coordinator (if different from your name), academic department/college, academic program, and academic year of the APR.
  - Eveline Lewis (Department Chair), Sandi Ray (Program Coordinator), Business Department, Academic Program: Accounting, Academic year: 2018-2019
- Briefly describe the program, identifying any subunits and the specific role each plays at Evangel University (EU).
  - Accounting Program at Evangel has yielded highly successful alumni (both in the corporate accounting and private accounting) who have contributed to the ongoing improvement and support of the university and the business department.
  - Most good standing accounting students received job offers in the accounting field prior to graduation; some have been offered jobs as early their junior years.
  - This demand for graduates of this program continues to grow. Continually recruiting students to be in this program will prove to be very beneficial to the university as we have the capacity for more students.
- Briefly describe the staffing in a manner that illustrates the organization of staff and that their credentials are appropriate. A table or chart would be sufficient.
  - Dr. Sandi Ray holds a DBA and CPA credentials.
  - Prof. Becky Rhoades holds an MBA and CPA credentials.
- Identify key stakeholders (students, alumni, employers) that require ongoing attention from the program.
  - Students as key stakeholders must continue to be recruited and retained; high school students interested in business degree with Math ACT score of 26 or higher must be encouraged to take introductory accounting course so that assessment can be made. This will give the students an opportunity to be in this accounting program.
  - Maintaining relationship with alumni of this program provides opportunity for the department and for the university to tap into their resources, and to provide connection with students needing internships in the accounting field.
  - Current employers such as BKD, Abacus CPA, Elliot Robinson CPA, Grant Thornton, AG Financial Solution, etc. will be invited to come to the department career fair. Efforts need to be extended to include the BIG FOUR Accounting Firms in our circle of relationship.

SECTION 2: Identity: Mission, Values and Strategic Plan
- Explain how the program advances Evangel's mission, values, EU 20 Outcomes, and/or strategic plans.
  - This program upholds the commitment that Evangel has in educating and equipping students to impact the church and society, and doing it with excellence. Students are prepared in the accounting field, grounded in strong ethical values to contribute both in the public and private sectors (including faith-based institutions) upon the completion of their degree.
- Describe how the program serves, supports, or collaborates with one or more other EU program(s) to help students succeed.
  - The first two basic accounting courses support the business foundation for other business majors (Computer Information Systems, Finance, Marketing, Management, Nonprofit Business and Social Enterprise).
- Explain any changes or improvements that have been implemented since the last APR.
  - Business Analytics courses have been added as electives for this program.
- Describe any adverse effect that the elimination of the program would have on EU's ability to help students succeed.
As mentioned above, this program has yielded highly successful alumni (both in the corporate accounting and private accounting). Experience has shown that a large number of Evangel’s major donors were students that majored in Accounting here at Evangel. Also, the market demand for graduates of this program is very strong. Eliminating this program will be detrimental both to the future (potential supporters for the university) and to the success of our students in the business world.

SECTION 3: Relevance

- Chart enrollment trends and identify the extent to which there is a discernible demand or need for the program and how successfully the program meets it. How is stakeholder interest expected to evolve in the future, e.g.: will it decline, remain the same, increase? Identify the expected impact on the program.
- The number of students in this program has increased the last two years (please see the chart below). This is in line with the prediction from the US Department of Labor. According to the US Department of Labor, the 2018-2028 job outlook for this major is strong. For Accountants and Auditors, with a 2018 median pay of $70,500 per year, the job outlook is at 6% (as fast as average). [https://www.bls.gov/ooh/business-and-financial/](https://www.bls.gov/ooh/business-and-financial/)

![Accounting Major](chart.png)

- Explain how the program has evolved in response to changing demands/needs of today’s students or other stakeholders.
- At the beginning of the academic year of 2018-2019, the business department invited business leaders to be part of the strategic planning for the year. The need of data analytics was mentioned many times during the two-day meeting. In further conversation with alumni in different settings, it was determined that our students will benefit from having more skills in spreadsheet and data analytics. In response to this, the department has created a set of four data analytics courses. Students have the opportunity to add these four courses in their degree plan so that they can receive the certificate in business data analytics. Moving forward, in the effort to continue to learn about the needs for continuing improvement, the business department has invited a group of business leaders to serve as the business advisory council. Two representatives from the accounting field are included in this council.
- List the program’s strengths (attributes of the program that are helpful to achieving program objectives) and weaknesses (attributes that are harmful to achieving objectives).
  - Strengths: program requirements are in line with CPA exam requirements. Graduating students pass CPA exams.
  - Weakness: Course sequence: course offered in alternating years make it more difficult for scheduling; lack of technology utilization for student learnings
- List the program’s opportunities (external conditions that are helpful to achieving program objectives) & threats (external conditions that are harmful to achieving objectives).
  - Opportunities: Maintain stronger relationships with large firms for internships; seek relationships with other accounting firms (BIG FOUR, etcetera) using alumni connections.
  - Threats: Other universities offer fast track BBA-MAcc, while EU only has BBA with the 150 credit hours (per CPA exam requirement); the CPA is changing – need to enhance content related to cognitive skills and the ability to demonstrate business acumen
- Discuss how strengths/opportunities have been or can be used to overcome weaknesses/threats
  - With the addition of the data analytics courses, the program has an increased focus on data analytics and database manipulation skills
- Improving the high school dual enrollment program (such as with New Covenant & Grace Classical) by offering introductory accounting courses may increase enrollment in this program, as the recruitment for this program can aim at high achieving potential students (with math and/or business acumen).

**SECTION 4: Effectiveness**

- Attach your most recent PLO assessment data/results. What evidence exists that the program helps students achieve learning outcomes? What changes have been made since the last APR to ensure that outcomes are achieved? What have you learned from assessing the changes?

  Most recent PLO assessment data: please see the attached PDF file.

  Assessment: The courses have been taught well, yet the data collected may not have been representative of the classes. Program learning outcomes need to be modified. We have made a plan as follows:

<table>
<thead>
<tr>
<th>Plan for Improvement</th>
<th>Timeline</th>
<th>Responsible Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>Modifying program learning outcomes to reflect CPA exam prep.</td>
<td>Dec 2019</td>
<td>Sandi Ray</td>
</tr>
<tr>
<td>Modifying Program Mapping (Outcome Assessment) to reflect the improved PLOs</td>
<td>Dec 2019</td>
<td>Sandi Ray</td>
</tr>
</tbody>
</table>

- Identify the source of professional standards that inform this program. Explain how those standards have been used to assess and maintain ongoing quality and relevance.
  
  The standards for this program are set by the CPA exam. We assess the program by assessing how many students who take the exam pass it. The program could also be assessed by using the Peregrine Outbound exam. We are still collecting data for this assessment.

- Report and discuss the post-graduation placement of your graduates.
  
  90% Students graduating from this program have received job offers in the accounting field prior to graduation; some as early as during their junior year. The 10% receive job offer soon after they graduate.

- Present and discuss any additional evidence of the program’s quality and success. Include evidence of stakeholder (students, alumni, employers) satisfaction along with evidence that the unit has reviewed it & used what they learned to improve the program.
  
  Please see the attached student satisfaction evidence.

- If an A.A. degree is part of this program, describe how the changes to this program affect the A.A. degree. n/a

**SECTION 5: Sustainability**

- What new revenue opportunities have been (or can be) beneficial to the program? Describe any supporting funding from subsidies, grants, fundraising, etc.
  
  The department has received several funding, including the half a million dollar endowment which purposes are program development, faculty development, and endowment of the business chair.

  - Endowed scholarships include the BKD endowed fund for accounting students.

  - To what extent does the program have the personnel, technological, and other resources it needs to meet its objectives?
    
    - The two main accounting professors are professionally and academically qualified; the computer labs are equipped with accounting software needed for this program.
    
    - The BKD Innovative Lab is available for accounting/business students 24/7

  - What efficiencies in the way the program operates are (or can be) beneficial to Evangel University as a whole?
    
    - The department has the capacity to grow this program, as all upper level accounting courses are below optimal enrollment (some classes have enrollment as low as 5 students).

**SECTION 6: Planning for the Future**
Based on what you have learned from this review, including the SWOT conducted for the “Relevance” section (questions 8-12), identify 1 – 3 strategic objectives that will enable the program to further one or more of EU’s strategic goals in the next 5 years OR update and attach your strategic plan. For each objective, please include: Who is the driver responsible for meeting this objective?; Who needs to be involved in accomplishing the objective?; What strategy(s) will be used to achieve the objective?; and When will this objective be accomplished?

Strategic objectives to enable the program to further EU’s strategic goals:

1. Develop business recruitment plan – links to # new students
2. Review curriculum Plan (General) – links to job placement
3. Internship strategy – links to # internships

All business faculty need to be involved in these objectives.

Strategy to be used:
1. For recruitment (each month after campus visit)
   - We will aim to have 100% follow-up with students who visit our department
   - We have the list available in the copier room. Each faculty will pick names and send a follow-up card and/or email. We will be adding names to the list as more students come to visit.
   - When potential students come to the department, we will provide a “take-away” goody bag – provided by business faculty – with the business department information; we will have business faculty (who are not in class or meeting) to be part of the visits to answer questions and to interact with the potential students.
2. All faculty will look at the curriculum at the end of the academic year. Changes will be made at the beginning of the next academic year.
3. Internship: Having juniors and seniors have internships. All faculty must participate in getting this message to the students; Robert Thomas will place students in companies/organizations. Time-line: ongoing, with summer placement.

(Part B)

Academic Program Review Rubric

Please click on the link below to complete the APR rubric.

https://forms.office.com/Pages/ResponsePage.aspx?id=OZSm9_ub6ULC8HNW1BlvPeJHo7tNtRArCYed38MyBlURUZWVVJLV0MyNjAwOEILNzA5N0JPQ0dCRC4u

<table>
<thead>
<tr>
<th>SECTION 1: Program Information (1-6)</th>
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<tbody>
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<td><strong>SECTION 2: Identity-Mission, Values, and Strategic Plan</strong></td>
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<tr>
<td>Exemplary (4 points)</td>
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<tr>
<td>SECTION 5: Sustainability</td>
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<tr>
<td><strong>7. Mission/Overall Essentiality</strong></td>
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<td><strong>8. Strategic Planning</strong></td>
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<td><strong>SECTION 3: Relevance</strong></td>
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<td><strong>9. External Demand (OOH)</strong></td>
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<td><strong>10. Enrollment Trend Data</strong></td>
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<td><strong>11. Opportunity Analysis</strong></td>
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<td><strong>SECTION 4: Effectiveness</strong></td>
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<td><strong>12. Faculty Credentials</strong></td>
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<td><strong>13. Assessment of PLOs</strong></td>
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<td><strong>14. External Validation</strong></td>
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<td><strong>15. Stakeholder Satisfaction</strong></td>
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<td><strong>16. Placement</strong></td>
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<td><strong>17. High Impact Practices</strong></td>
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https://www.aacu.org/leap/hips
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<tr>
<th>18. Percent of program graduates to total # of EU graduates in the last four years</th>
<th>Upper 25%</th>
<th>Mid 50-75%</th>
<th>Lower 25-50%</th>
<th>Lower 25%</th>
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<tr>
<td>19. # Attrited from EU in the last four years-Average %/Year</td>
<td>Lower 25%</td>
<td>Lower 25-50%</td>
<td>Mid 50-75%</td>
<td>Upper 25%</td>
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<tr>
<td>20. Resource Acquisition</td>
<td>The program has consistently and actively sought out and/or received new resources</td>
<td>The program consistently seeks and/or receives new resources</td>
<td>The program seeks and/or receives new resources on occasion</td>
<td>The program has not received new resources and none are expected</td>
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<tr>
<td>21. Resource Utilization</td>
<td>The program has provided multiple examples of program evaluation, prioritization &amp; modifications that resulted in reallocating funds to a more strategic purpose within EU.</td>
<td>The program has identified one or more examples of program evaluation, prioritization &amp; modifications that resulted in reallocating funds to a more strategic purpose within the program.</td>
<td>The program has provided an example of program evaluation, prioritization, &amp; modification that resulted in reallocating funds to a more strategic purpose.</td>
<td>No evidence of resource prioritization or reallocation is available.</td>
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</table>

**SECTION 6: Planning for the Future**

22. Based on what you have learned from this review, including the SWOT conducted for the "Relevance" Section (questions 8-12), identify 1-3 strategic objectives that will enable the program to further one or more of EU's strategic goals in the next 5 years OR update and attach your strategic plan. For each objective, please include: Who is the driver responsible for meeting this objective?; Who needs to be involved in accomplishing the objective?; What strategy(s) will be used to achieve the objective?; and When will this objective be accomplished?

*Adapted with permission from Graceland University, Dr. Katie Bash*