

**REPORT
PROGRAM REVIEW**

Business

Presented by the Program Review Committee

To

**Academic Vice-President
Great Basin College**

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Executive Summary

This review of Great Basin College's Business Program shows a program that is thriving with significant increase in the number of degrees and certificates earned over the past five years.

Faculty in the program – both fulltime and part-time -- are highly qualified with earned MBAs and PhDs. The Business Program is built on a strong base of accounting with specific expertise in areas of economics and finance, management and marketing, and entrepreneurship.

The program offers a variety of programs including one-semester programs, certificate and AAS programs degrees, and a Bachelor of Applied Science degree.

The program is included in the articulation agreements that the CTE College Credit Coordinator maintains with local colleges, thus providing high school students with a business pathway in applying for college credit earned in high school.

The Business Program offers a fully online Bachelor degree program which allows students the opportunity to complete the degree no matter their physical distance from the college or the other circumstances of their lives.

The recommendations (p. 14) represent judgments by the program review coordinator of priorities based on the preliminary study, the program review committee meeting, and the external evaluator's written report. Administration and individual departments may use these recommendations to set their own priorities for improvement.

The review shows the passion and commitment of the business instructors, administration, and staff and their focus on students.

**PRELIMINARY REPORT
Business Program Review
Great Basin College, May 2016**

Program Review Policy

The purpose of the program review is “to assure academic quality, and to determine if need, student demand, and available resources support their continuation.” (NSHE Title 4, Chapter 14, Section 5)

The periodic program review provides an opportunity for the college to reflect on the quality of instruction within programs, to develop tools to measure program effectiveness, to ensure the viability of degrees and certificates with regard to our graduates' employment opportunities and transferability to other institutions, and to enhance our graduates' ability to be productive and discerning citizens of their communities.

The information gained can inform the college about which programs are serving the constituency well in their present form, which programs need moderate or minor changes regarding structure, instruction, curricula, and/or format, and which programs need to be changed drastically or eliminated altogether. These decisions can be difficult, and the program review process provides GBC with the most current and sound data to influence making such determinations.

PROGRAM INFORMATION

Business Department Faculty Summary 2015-2016				
Instructor	Years Work Experience in Field	Degree/Training	Years at GBC	Total Years Teaching Experience
Glen Tenney	36	PhD	26	29
Stephen Theriault	35	MBA	5	10
George Kleeb	29	MBA	4	10
Brandy Nielsen	12	EMBA	1	1
Part-Time Instructors				
Ryan Jefferson		MBA		
Robert Cameron		MBA		
Tiffany Williams		MBA		
Heather Steel		MA		
Robert Cowan		PhD		
Tori Martinez		MS		
James “Bob” Stapp		MPA		

Further Information on Staff

The Business department has four full-time faculty and a number of part-time instructors. All faculty, full-time and part-time, have advanced degrees. Faculty are of high caliber with broad experience in public, private, and governmental organizations.

The department has been able to hire with a focus on specific areas of economics and finance (Brandy Nielsen), management and marketing (Stephen Theriault and George Kleebe), and still maintain a strong base of accounting (Glen Tenney).

ENROLLMENT

Subject	Title	2010-11	2011-12	2012-13	2013-14	2014-15
ACC 105	Taxation for Individuals	24	16	10	21	14
ACC 135	Bookkeeping I (removed from catalog)	19	0	0	0	0
ACC 136	Bookkeeping II (removed from catalog)	7	0	0	0	0
ACC 201	Financial Accounting	122	105	116	150	103
ACC 202	Managerial Accounting	41	48	33	63	41
ACC 203	Intermediate Accounting I	17	15	10	17	11
ACC 204	Intermediate Accounting II	0	0	0	7	5
ACC 220	Microcomputer Acct System	20	26	18	16	13
ACC 261	Government Accounting	17	17	10	9	7
ACC 290	Certified Bookkeeper Course	0	0	0	5	2
BUS 101	Intro to Business	112	117	157	110	113
BUS 102	Intro to Entrepreneurship	0	2	4	34	19
BUS 107	Business Speech Comm	12	18	14	0	0
BUS 110	Human Relations Employment	186	169	234	250	249
BUS 117	Business Calculations/Methods	13	19	26	13	21
BUS 198	Special Topics in Business	0	0	0	0	2
BUS 201	Entrepreneurship II	0	2	3	1	16
BUS 273	Business Law I	18	26	28	58	65
BUS 275	Foundations of Int'l Business	0	0	0	9	0
BUS 290	Internship in Business	1	3	2	0	0
BUS 325	Legal Environment of Business	16	13	12	0	0
ECON 102	Principles of Microeconomics	117	100	126	124	126
Subject	Title	2010-11	2011-12	2012-13	2013-14	2014-15
ECON 103	Principles of Macroeconomics	98	47	54	67	43
ECON 104	Current Economic Issues	40	39	31	16	30
ECON 307	Environmental Economics	17	10	9	12	10
ECON 311	Professional Ethics	59	41	49	60	53
ECON 317	Economics of Taxation (removed from catalog)	9	3	0	0	0
ECON 365	Labor Economics	33	27	24	26	13
FIN 101	Personal Finance	159	120	125	111	109

FIN 240	Introduction to Budgeting	18	8	14	15	0
FIN 310	Applied Accounting & Finance	38	39	27	39	45
MGT 103	Intro to Sm Business Mgt	63	83	93	66	88
MGT 201	Principles of Management	0	10	20	22	29
MGT 229	Public Relations	0	9	0	0	0
MGT 283	Intro Human Resource Mgt	123	91	98	88	61
MGT 310	Found of Mgt Theory/Practice	60	40	45	59	57
MGT 323	Organiz/Interperson Behavior	18	7	9	24	17
MGT 330	Business and Technology	0	0	0	0	12
MGT 367	Human Resource Management	34	22	29	25	22
MGT 430	Management Tech Leadership	0	0	0	0	14
MGT 441	Qual Control/Problem Solving	28	29	24	37	24
MGT 480	International Management	9	10	4	0	0
MGT 487	Entrepreneurship	0	0	2	8	26
MGT 496	Strategic Manage/Policy	32	25	12	19	0
MKT 127	Intro to Retailing	37	15	30	17	17
MKT 210	Marketing Principles	34	39	41	41	76
MKT 211	Intro to Professional Sales	6	18	7	5	22
MKT 410	Marketing and Sales	22	22	33	0	0
RE 101	Real Estate Principles	21	7	27	15	13
RE 103	Real Estate Law/Practice	18	7	25	13	12

Further Information on Enrollment

Accounting 135 and 136 were removed from the GBC catalog and are no longer taught. This action was the result of a determination that the courses were not sufficiently different from Accounting 201 and 202 to be separate courses. In addition, ACC 201 and 202 are more rigorous courses, contributing to a more solid foundation for business students.

"Annualized" FTE, Business Department, 2010-2011 to 2014-15					
	2010-11	2011-12	2012-13	2013-14	2014-15
Accounting	26.7	22.7	19.7	28.8	19.6
Business	32.4	34.3	39.8	38.3	39.3
Economics	37.3	26.7	29.3	30.5	27.5
Finance	20.3	16.2	15.7	15.5	15.4
Management	36.7	32.6	33.6	34.8	35
Marketing	9.9	9.4	11.1	6.3	11.5
Real Estate	3.9	1.4	5.2	2.8	2.5
Totals	167.2	143.3	154.4	157	150.8

Business Department Degrees/Certificates					
	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
AAS Business Administration	12	17	17	17	16
CT Business Administration	1	5	17	24	19
AAS Business (Accounting)	6	8	5	5	4
CT Accounting Technician	2	5	6	6	8
AAS Entrepreneurship	2	2	1	2	4
BAS Management Tech	26	14	14	15	16
Totals	49	51	60	69	67

Facilities and Equipment

Computer labs are excellent, and currently, the program needs no special resources. The Academic Success Center provides students with live tutor in Business, Economics, and Accounting. Previously, only online tutoring was available.

How the program supports the mission of the college.

The mission of the Business Department is to provide students with practical competencies, enabling them to succeed in today's business environment as employees and/or technicians, specifically in the accounting, economics, entrepreneurial, finance, marketing, and first-line managerial areas.

The department offerings contribute to the college mission by offering courses, quick programs (1 semester), five certificate programs and AAS degrees in general business, accounting, and entrepreneurship. The department has designed the Certificate programs to be the first year of coursework for the Associate degrees; the Associate degrees are the first two years of coursework for the Bachelor of Applied Science degree. With proper advising, students can also complete two years of in the Business Pattern of Study within the AA degree, then transfer to a four-year college or university and complete the remaining two years of study that will lead to a more traditional Bachelor's degree in Business Administration or related degree.

The department is part of the baccalaureate offerings (BAS) in management in technology.

The department also provides custom courses to local industries in areas such as supervision, accounting, etc.

The department continues to expand distance education offerings (interactive video, on-line, and hybrid courses) to serve rural Nevada. The BAS-Management Technology is a fully online Bachelor degree program. It has the highest enrollment and more graduates of any BAS degree at GBC.

How the program integrates with other departments and programs

The Business Department supports the GBC mission in the following ways.

- It manages the BAS offerings in management in technology.
- It participates in the Secondary Education Business Certification.
- Department members teach in the INT program.
- Department members teach several courses for the certificate/AAS in the CTE program.

Recruitment Approaches

College recruiters travel to high schools throughout the 10-county GBC service area offering information about all GBC programs including business. The CTE College Credit Coordinator also recruits for the program, explaining to students how best to use their high school curricula to begin their college experience in business at GBC.

The CTE College Credit Coordinator maintains articulation agreements with high schools throughout the service area that assist high school students in applying for college credit in a number of pathways. One of those pathways is Business Administration which includes, for example, accounting, entrepreneurship, and human resources.

Curriculum/competencies/learning outcomes

Learning outcomes are listed for each degree program in the college catalog and are specified in each syllabus. Learning outcomes for the degrees and certificates in the department are listed in Appendix B.

Learning outcomes share an emphasis on practical skills such as creating action plans for customer service and working with budgets and financial statements. Learning outcomes also stress ethical behavior in business environments.

Planning

The strategic plans of the Business Department from 2011 – 2015 have included increasing, improving, and enhancing distance education delivery, hiring qualified full- and part-time instructors, and expanding and solidifying the CTE College Credit program to encourage more students from local high schools to begin business programs early.

The business department has accomplished the goal of enhancing its distance education delivery. The BAS in Management Technology is fully online. In addition, all other courses in the Business program are now offered online.

Since Spring 2011, the department has hired instructors with MBA or PhD degrees in areas of management, marketing, finance, and economics.

The CTE College Credit program includes pathways in six areas of business: Accounting, General Business, Entrepreneurship, Human Resources, Management in Technology, and Retail Management.

Strengths and Weaknesses

2011 Program Strengths and Weaknesses

AAS Accounting:

Strengths: Steady demand. Good entry level degree

Weakness: Low number of graduates, resource intensive in terms of instructional requirements. Software costs. Most difficult courses to offer online.

AAS Entrepreneurship:

Strengths: Large percent of small business start-ups in service area, unique nature of start-ups (agriculture, mining, tourism industries).

Weakness: Low number of graduates. Use of the Nexus Program restricts courses, textbooks, and instructors. No real value over AAS in Business Administration. Difficult to offer Nexus courses online

AAS Business Administration

Strengths: Majority of degrees awarded. Good basic entry degree. Flexible career options. Strong Faculty. All business courses fully available online, Well suited to articulate with high schools.

Weakness: General program. Math skills of incoming students weak.

BAS MT Management Technology

Strengths: Majority of degrees awarded in BAS program. Program linked well to needs of employers in service area. Enables AAS with technology skills to move into supervisory positions. Strong faculty. All courses online in business major

Weakness: Math skill base weak for supervisory positions. Duplication of courses with AAS, AMS and INT courses. Lagging in online availability

2016 Program Strengths and Weaknesses**AAS – Accounting**

Strengths: Steady employment demand for graduates. Successful students qualified for certification with the American Institute of Professional Bookkeepers. Provides a good foundation for further studies in the BAS-MT program. High quality faculty with broad experience in public, private, and governmental accounting.

Weaknesses: Low enrollments due to difficulty of coursework. Students often underestimate the time commitment required to learn accounting due to a misperception about the details involved.

AAS -- General Business

Strengths: High enrollment. High caliber faculty members. All business courses available online. Basic entry level degree. Channels well into BAS-MT program

Weaknesses: Math skills of incoming students requiring remediation, not prepared for BAS-MT math requirements. Degree is too general.

AAS -- Entrepreneurship

Strengths: Course content is relevant to GBC Mission. Many startup companies needed for job growth and job retention to expand the Nevada economy. Faculty have private industry expertise to help students develop business ideas.

Weakness: Low enrollments and graduates due to the similar nature of other AAS degrees

BAS- Management in Technology

Strengths: Fully online Bachelor degree program, More graduates and highest enrollment of any BAS degree at GBC. Highly qualified faculty. Acknowledged pathway to management roles with our employer base. Clear, easy transition for AAS degree achievement to BAS-MT program, fully aligned

Weaknesses: Math requirements are of limited scope as judged by Business Department Faculty. Limited upper division management or technology courses for students to use as their elective

Needs—equipment, instructional resources

Computer labs are excellent. No special resources needed at this time.

WEDNESDAY, APRIL 6, 2016 • 1:00PM

MINUTES

Call to Order of the Business Department Five Year Program Review

Attendees

Bret Murphy	Dean of Business and Technology	
Tara Larson	Drake, Rose and Associates, CPAs	5-Year Program Reviewer
Glen Tenney	Business Department Chair – Pahrump	
Stephen Theriault	Business Faculty Member – Elko	
George Kleeb	Business Faculty Member – Elko	
Brandy Nielsen	Business Faculty Member – Elko	
Danny Benson	Elko Federal Credit Union	Business Advisory Board Member
Paul Henley	Paul M. Healey and Son, CPAs	Business Advisory Board Member
Tori Martinez	Northeastern Nevada Regional Hospital	Business Advisory Board Member
Dennis Zimmerman	Newmont Mining Corporation	Business Advisory Board Member
Michelle Phay	BAS Student – Elko	
Melissa Risi	BAS Student – Elko	
Linda Uhlenkott	_____	
Dori Andrepont	Administrative Assistant	

1. Historical Background of the Department

Twenty-five years ago, John Pryor was the sole member of the “Business Department”. Glen was added next to give instruction in accounting and economics. The first degree was the General Business Associate of Arts, followed by the Accounting AA and two certificates. The department now has five one-year certificates. In 1998-99, the Bachelor of Applied in Management of Technology had already added the Entrepreneurship AAS.

2. Programs with the Department

a. Stair-Step Nature of the Programs

The stair-step nature of the program, allowing students to work from the certificate to the associate degree to the bachelor degree, is unique and isn’t found at the university level. The students take business classes from their first year onward.

b. Special Case of the BAS Program

The BAS program takes associates from any area, and the student can work toward their degree from the third year onward.

Discussion: Tori asked if the AA is available from GBC, and Glen responded that both the AA and the AGS are available here. She followed up by asking about problems. Glen noted that some students can have a difficult time with FIN 310: Corporate Finance as a result of missing lower-level business classes. Additionally, upper-level business classes can be a challenge for those missing critical writing skills, especially if they have taken ENG 107 and ENG 108.

3. Enrollments

Enrollments vary year to year so a five-year average was compared to the previous five years to determine that the overall growth is 64%. The courses were streamlined to focus on the ones leading to degree by asking the question: "If it doesn't lead to a degree, should we be teaching it?" In part, this is because of the fierce competition from online colleges and universities where business degrees are their primary product.

Discussion: Bret noted that dual-credit classes increase enrollment and encourage students to continue. Heather Steel was very proactive in developing this path, and these classes are available to high school students anywhere in Nevada. For distance delivery, the cost is \$50 per student. These are excellent pathways for degrees in accounting, entrepreneurship and general business. Most high school students have 15 to 18 credits at the time of high school graduation, and this spring, five high school students will be receiving their high school diploma and associate of arts degree at the same time.

4. Curriculum Issues

a. General Streamlining in Recent Years

Courses have been streamlined within each degree.

b. Upgrading of Math Requirements

The math requirements have been upgraded to MATH 126 or higher.

c. Development of "Business Core" for all AAS Degrees

The core requirements now include ACC 201, BUS 101 or MGT 103, BUS 273, ECON 102 or ECON 103, and FIN 101 for a total of 15 credits. The question that has arisen is if a second semester of accounting is necessary for all three degrees, or should one degree back off on accounting? The students could take ACC 202 in the second semester as an elective.

Discussion: Paul contributed that it should be included for small businesses, and that the class would make the owners better in managing their businesses. Tori noted that statistics is a huge part of business, while Stephen contributed that business owners are focused on developing business, not accounting. Melissa, as a student and previous business owner, felt ACC 202 should be part of the degree. Dennis concurred with the comment that ACC 202 gives the business owner the ability to be a silent auditor of their own business. Bret wished he would have taken more accounting and business law prior to owning a business, and offered that we could make it a recommended elective.

Danny highly recommends that students take the class as it is disheartening when business owners don't understand a Profit and Loss Statement and other financial documents.

5. Program Assessment Efforts

a. Direct Assessment of Program Objectives

We need to intensify our class assessments, and the determination of whether a class is meeting the program outcomes.

b. Indirect Assessment through Pre-Post Questionnaire

The indirect assessment is being completed utilizing a pre- and post- questionnaire embedded in courses with first and last semester students taking the survey. In reviewing the results from this semester with 146 students completing the survey, the first semester students felt that the program is meeting outcomes with a 4.0 on a scale of 0 to 5. For last semester students, this average rose to 4.2.

Discussion: Michelle noted that this is her final semester, but since she isn't taking any business classes this semester that she didn't have access to the survey. There was discussion about rewording the survey to state "If this is your last business class prior to completing your degree..." thereby allowing more students to participate.

6. Observations/Reflections from Faculty and Students

Discussion: Brandy and George agreed that the business department is on the right path, and just needs to grow and expand.

Melissa inquired about a BA in Business Management. Stephen responded that this would tie in with an AA in Business Management, and that we hope to have this happen in the future as it would give us more flexibility. Glen noted that we have to be able to compete with UNR & UNLV in terms of classes that they offer for the degree. In order for us to have a business degree, we needed to go with BAS-Management in Technology to differentiate and not compete the universities. However, if we become a state college, and make curriculum changes building on an AAS, this should be possible in the years to come.

Michelle asked the Advisory Board what skills BAS-MT graduates may be missing. Tori responded with HR skills, a leadership emphasis and organizational management. Dennis concurred that HR specific skills are absent, as are other pieces such as psychology and recruitment. Bret noted that we do have a certificate emphasis in HR with four to five classes. Dennis feels GBC students who become employees are well-rounded, but would like to see more of an emphasis on English.

7. Thoughts from Advisory Board Members

Beyond the comments above, Tori recommended SHRM certification for HR students.

8. Concluding Comments from Reviewer

Discussion: Tara asked if the GBC offerings are too broad and are detracting from goals. In short, are we trying to make everyone happy? Glen responded with the fact that we are a small

college, and that we focus on online education to bring in more students while expanding some offerings and dropping others. Bret noted that there are safe guards for low enrollments including low yield procedures that can end a degree program, and enrollment controls where a class may be dropped. In some instances, these classes are offered as independent study.

Tara asked specifically about the low numbers in the Entrepreneurship degree. Glen offered that people may not just be interested in self-employment at this time. Additionally, the atmosphere with some previous department staff may have discouraged Entrepreneurship degree-seekers, but even after their departure, it doesn't mean that there will be an automatic increase. He is also surprised by the low number of students who want an accountant certification. Stephen also noted that well-paying mine positions lowers the desire for someone to be a small business owner.

9. Concluding Comments from Dean of Business & Technology

Bret thanked everyone for attending and participating in the review process.

The meeting was adjourned at 2:29pm.

Outside Reviewer's Comments
Reviewer: Tara Larson

Introduction

I'm honored to have the opportunity to participate in this year's Great Basin College Business Program Review. I hope to offer a unique perspective, thanks to my past experience as a GBC adjunct accounting instructor, current position at a Winnemucca accounting firm, and as a 2008 GBC graduate. I am a big proponent of GBC and have always been impressed that the College is able to reach so many people in rural Nevada with such a variety of needs.

The following summarizes the information I received related to the 2016 Business Program Review, along with some of my commentary related to such information. Information sources consisted of the Preliminary Report, provided by Bret Murphy in late March, and interviews of students, faculty, and advisory board members at the Elko campus on April 6, 2016.

Business Department Staff

The Business department appears to be staffed with well-educated individuals who put a great deal of effort in to their programs, and prioritize their students' best interests. The department staff comes from an adequately-broad range of disciplines, having representation in the areas of economics and finance, management and marketing, and accounting. It is however, a small group, consisting of four full-time instructors and seven part-time instructors. My concern here would be whether proper succession planning has taken place and is an on-going topic of discussion. A significant hole would be left in the department should any one of these full-time instructors leave or retire. A mentoring or grooming program to get key individuals ready to assume other duties might be helpful to bridge this gap.

Enrollment

I noted in the Enrollment section of the Preliminary Report that there are a wide variety of courses being offered. Some are general, others more specific, offering a large array of education options for students. The enrollment figures by course are puzzling, varying quite a bit with no discernable patterns, likely caused by a variety of factors such as overall GBC enrollment, course availability, instructors, and changes in program requirements.

Some courses have very low enrollment in some or all years shown in the table. Again, this could be for a variety of reasons, but the business department should take a hard look at each course with consistently low enrollment, and determine what the cause might be, whether the condition can be rectified, or if the course should no longer be offered. Dr. Tenney indicated that there is a low-yield process they go through to determine which classes or programs need to be cut, but I'm not aware of the specifics.

The students present at the interviews indicated there were some instructor-related issues in some courses. The College has made staffing changes in order to address the deficiency, showing their commitment to providing quality education and willingness to make changes as needed.

One area of concern noted during the meetings was a disconnect between BAS courses and student preparedness. This seems to be caused by a sometimes disjointed degree path, resulting from an associate's degree holder being accepted into the BAS program and often not having the normal prerequisites for some upper division courses. Example being, some upper-division accounting courses required by the BAS program with students coming with either one or no accounting courses.

Facilities and Equipment

The Elko campus appears to be very well-equipped and is attractive and well-maintained. It is not clear whether the other campuses considered during this evaluation.

How the program supports the mission of the college

The mission appears to directly support the mission of the college. However, local employers haven't been consulted consistently to determine their needs and views of GBC's graduates. The department is trying to rectify this by having regular advisory board meetings. Additionally, I believe there should be broader representation here, including input from other communities such as Battle Mountain and Winnemucca. The current panel consists of several Elko employers and one from Pahrump.

Planning

GBC has been able to continue to grow, even though they are faced with stiff competition from online schools. This is partially attributable to their connection with area high schools and getting their foot in the door early with these students.

Other Information to Consider

Overall, the students interviewed were very happy with their GBC experience. They thought it was well rounded and worked well with their schedules, for the most part. The individuals were very

happy with the management courses they had taken. It was noted though, that some courses were not entirely helpful to their degrees or focus areas and that other more-specific courses would be helpful. For example, more high-level accounting courses for those in the accounting program.

GBC may want to consider more hybrid courses, allowing for fewer live meetings or having optional meeting times to supplement online learning to enhance accessibility. Also, recording lectures for student playback can be very useful, especially if visual aids are used during the webinars.

Based on various comments, it appears that additional opportunities for interaction with instructors, mentorship, and opportunities for internships and other real-life experience would be very helpful to students.

The connection with area high schools appears to be very strong and has had good success as far as exposing high school students to GBC and giving them a head start on their degrees.

Summary

This program appears to be very well-run and ever-evolving, with a dynamic group of people at the helm. I believe that courses and degrees/certificates may need to be more regularly and formally reviewed in order to focus efforts and resources on fewer areas. While it's incredible that GBC has been able to offer so many varied courses and degree tracks, I believe the college is trying to meet too broad of needs, basically trying to offer something to everyone, which at a certain point leads to disjointed programs and inefficient use of resources.

Commendations and Recommendations

Commendations

The program is staffed with well-educated individuals who prioritize their students best interest.

Faculty members represent an adequately broad range of disciplines in the areas of economics and finance, management and marketing, and accounting.

Changes in faculty have made in order to address instructor-related issues pointed out by students. These changes show a willingness to make changes as needed and a commitment to providing a quality education.

The program has been able to grow even in the face of stiff competition for online schools. This is partially attributable to the connections with area high schools and the CTE College Credit program.

The connection with the area high schools gives the students a head start on their degrees.

Recommendations

Evaluate courses with consistently low enrollment to decide if enrollment can be increased, and if not, whether the course should be discontinued.

Provide a mentoring program to assist key individuals in the program to assume the duties of retiring fulltime instructors. This would ensure that there are no gaps in the program caused by the resignation or retirement of instructors.

Consider broader representation on the advisory board with additional members for from other communities such as Battle Mountain and Winnemucca.

Offer more hybrid courses with optional meeting times to supplement online learning and to enhance accessibility to and interaction with instructors.

Create additional opportunities for mentoring of students as well as additional internships.

Appendix A Business Mission Statements

The mission of the Business Department is to provide students with practical competencies, enabling them to succeed in today's business environment as employees and/or technicians, specifically in the accounting, economics, entrepreneurial, finance, marketing, and first-line managerial areas.

The mission of the **Bachelor of Applied Science program – Management in Technology** is to provide students with the abilities and qualities of competence, personal communication, management, and decision making within a broad context to apply in their chosen field of employment.

The mission of the **Associate of Applied Science degree in Accounting** is to provide students with practical competencies in the field of accounting, enabling them to succeed in the modern business environment as accounting clerks or full-charge bookkeepers, or to prepare students to pursue their education at the baccalaureate level at GBC.

The mission of the **Associate of Arts degree in Business** is to provide students with practical competencies in the business field, enabling them to succeed in the modern business environment as an employee or to prepare students to pursue their education at the baccalaureate level by transferring to another institution.

The mission of the **Associate of Applied Science degree in Entrepreneurship** is to provide students with practical competencies in developing their own business ideas with plans to implement their ideas, enabling them to succeed in the modern business environment as business owners, or to prepare students to pursue their education at the baccalaureate level at GBC.

The mission of the **Associate of Applied Science degree in General Business** is to provide students with practical competencies in the field of business as an employee, manager or owner. The academic work will enable them to succeed in the modern business environment as an employee/manager/ owner, or to prepare students to pursue their education at the baccalaureate level at GBC.

The mission of the **Certificate of Achievement program in Accounting** is to provide students with an introduction to the field of accounting, enabling them to enter the job market in clerical positions related to bookkeeping and accounting, or to prepare students to pursue their education at the associate level in accounting or related business areas at GBC.

The mission of the **Certificate of Achievement program in Entrepreneurship** is to provide students with an introduction to small business ownership and developing business ideas. Students will start a business or prepare to pursue their education at the associate level in entrepreneurship or related business areas at GBC.

The mission of the **Certificate of Achievement program in General Business** is to provide students with an introduction to the field of business and preparing the student for the job market in positions related to business, or to prepare students to pursue their education at the associate level in accounting or related business areas at GBC.

The mission of the **Certificate of Achievement program in Human Resources** is to provide students with an introduction to the field of human resources and to prepare the student for entry level positions in the field, or for students to continue their education at the associate level in general business or related business areas at GBC.

The mission of the **Certificate of Achievement program in Retail Management** is to provide students with an introduction to the field of retail management and to prepare the student for entry level positions in the field, or for students to continue their education at the associate level in business related areas as GBC.

Appendix B Student Learning Outcomes

Graduates of the **Certificate of Achievement - Accounting Technician** program will have the knowledge and skills to:

- Recognize the importance of financial information as a key ingredient in effective and ethical business decision-making.
- Differentiate between the major financial statements with respect to their content and use.
- Utilize journals and ledgers in tracking the financial activity of a business enterprise

Graduates of the **Certificate of Achievement - General Business** program will have the knowledge and skills to:

- Effectively apply appropriate human relations skills in employment situations
- Determine the wants and needs of customers, and understand how to take action to fill those needs
- Recognize the importance of ethical perspectives in business decision-making

Graduates of the **Certificate of Achievement - Entrepreneurship** program will have the knowledge and skills to:

- Explain business fundamentals
- Create a workable business, marketing, and organizational plan
- Identify budgets and financial statements

Graduates of the **Certificate of Achievement - Human Resources** program will have the knowledge and skills to:

- Examine the voluntary nature of business activity, and develop an appreciation for the reality that choices affect profitability and success in a business enterprise.
- Apply appropriate human resource and relations skills in employment situations
- Evaluate the importance of ethical perspectives in human resource decision-making
- Determine the wants and needs of internal customer, and understand how to take action to fill those needs within the constraints of business organization and of the broader society

Graduates of the **Certificate of Achievement - Retail Management** program will have the knowledge and skills to:

- Analyze the challenges prevalent in the retail industry
- Apply a sense of the scope of the retail manager's job and exhibit comprehension of the basic requirements for success in the future
- Demonstrate practical understanding of concepts and techniques related to effective management.

Graduates of the **AAS degree in Accounting** will have the knowledge and skills to:

- Create a set of self-balancing financial records for a business enterprise.
- Use a manual or automated system of journals and ledgers to maintain a set of books using double-entry methods in accordance with generally accepted accounting principles.
- Prepare a set of financial statements complete with appropriate year-end adjustments and disclosures.
- Use financial information to assist in decision-making processes within a business organization.

- Provide financial information that incorporates ethical insights and is free from fraud or deception

Graduates of the **AAS degree in General Business** will have the knowledge and skills to:

- Recognize and appreciate the importance of profitability as necessary and worthwhile.
- Successfully promote and market goods and service.
- Critically analyze and solve structured business problems.
- Distinguish management functions of planning, organizing, directing, leading, and controlling.

Graduates of the **AAS degree in Entrepreneurship** will have the knowledge and skills to:

- Develop an idea for a small business into a quality, workable business plan.
- Apply effective human relations and communications skills.
- Conceptualize venture capitalization, management issues, and marketing problems related to starting a small business.

Graduates of the **BAS degree in Management Technology** will have the knowledge and skills to:

- Evaluate the broad contexts within which businesses operate and recognize that this context is global, demonstrating an appreciation of perspectives associated with other cultures.
- Assess technological trends that are likely to impact their organization and be able to formulate a plan for their swift orderly adoption.
- Demonstrate theoretical and practical understanding of concepts, models and techniques associated with effective management.
- Apply basic skills in team building, leadership, change and negotiation.
- Interpret and analyze business situations, identify problems and solve them.

**Appendix C
Selected Syllabi**

**GREAT BASIN COLLEGE
COURSE SYLLABUS
ACC 201: FINANCIAL ACCOUNTING**

Semester: Fall, 2015
Instructor: Dr. Glen Tenney
Office: Pahrump Valley Campus (Office: 775-727-2009) (Cell Phone: 775-513-4853)
Office Hours: 9:30 – 11:00 a.m., Monday through Thursday
E-mail: glen.tenney@gbcnv.edu
Sections: Internet (Online)
Credits: 3

Wisdom teaches what is right in matters
of life and conduct. It guides and supports
us better than all other possessions.

Hans Sennholz

EDUCATIONAL PHILOSOPHY

Human beings are somewhat unique in that they have the ability, responsibility, and even necessity, to use reason on almost a continual basis. Society acts wisely when it fosters the cultivation of reason in its members. Formal education is a conscious, organized effort to impart in individuals the qualities and characteristics that will enhance and encourage the use of reason.

In today's setting of "information overload," the role of the college instructor is to teach what he believes to be truth, and the role of the student is to strive to learn that material. The student has no obligation to necessarily accept as "truth" all that is taught as "truth," but to the extent the teacher has prepared himself as an expert in his field, the student would do well to appreciate the wisdom of the teacher and consider his instruction as a likely candidate for being true.

COURSE DESCRIPTIONS

Catalog Description: Basic accounting principles and procedures with a focus on the accounting cycle, cash, receivables, payables, inventory, fixed assets, intangible assets, and stockholders' equity. No prerequisite

Expanded Course Description: This course is the first of two elementary accounting courses that are required of all students majoring in the various areas of business. Learning the fundamentals of the elements of the accounting equation is essential for success in any of the business fields. And this course focuses on that learning process.

LEARNER OUTCOMES AND MEASUREMENTS

Listed in the table below are the expected learner outcomes of the course, and the methods that will be used to measure students' success in achieving these outcomes.

Expected Learner Outcomes	Outcome Measurements
Upon completion of the course the student will be able to:	The expected outcomes will be measured by:
1. Use the accounting equation to analyze and evaluate business organizations, transactions and reports; and utilize the major principles, measurement processes, underlying assumptions, and modifying conventions in providing financial information that is relevant, reliable, comparable and consistent.	<ul style="list-style-type: none"> ● Chapter 1 discussions, homework problems, and quiz ● Chapter 5 discussions, homework problems, and quiz ● Midterm exam
2. Use rules of debit and credit to the processes involved in journalizing transactions, posting to ledgers, preparing a trial balance, the completion of an accounting worksheet, and the preparation of formal financial statements.	<ul style="list-style-type: none"> ● Chapter 2 discussions, homework problems, and quiz ● Chapter 3 discussions, homework problems, and quiz ● Chapter 4 discussions, homework problems, and quiz ● Midterm Exam
3. Apply generally accepted accounting principles to the accounting for, and the reporting of, cash, accounts receivable, inventories, and accounts payable.	<ul style="list-style-type: none"> ● Chapter 6 discussions, homework problems, and quiz ● Chapter 7 discussions, homework problems, and quiz ● Chapter 8 discussions, homework problems, and quiz ● Chapter 9 discussions, homework problems, and quiz ● Midterm exam ● Final exam
4. Apply generally accepted accounting principles to the accounting for, and the reporting of, fixed asset, intangible asset, and natural resource purchases, depreciation, amortization, depletion, impairment, and disposals.	<ul style="list-style-type: none"> ● Chapter 10 discussions, homework problems, and quiz ● Chapter 11 discussions, homework problems, and quiz ● Final exam
5. Apply generally accepted accounting principles to the accounting for stockholders' equity transactions and the periodic reporting of equity on financial statements.	<ul style="list-style-type: none"> ● Chapter 12 discussions, homework problems, and quiz ● Chapter 13 discussions, homework problems, and quiz ● Final exam

SCHEDULE OF TOPICS

This course is divided into 16 “modules” of activity—each module except the last being one full week long. The last module ends on Friday rather than the customary Sunday. During each module of the course, students are expected to go to the Learning Modules area of the course on WebCampus and perform the tasks listed there.

Module 1	Monday, Aug. 31 -- Sunday, Sept. 6	Chapter 1: Accounting and Its Use in Business
Module 2	Monday, Sep. 7 – Sunday, Sept. 13	Chapter 2: Recording Business Transactions
Module 3	Monday, Sept. 14 – Sunday, Sept. 20	Chapter 3: Adjustments for Financial Reporting
Module 4	Monday, Sept. 21 – Sunday, Sept. 27	Chapter 4: Completing the Accounting Cycle
Module 5	Monday, Sept. 28 -- Sunday, Oct. 4	Chapter 5: Accounting Theory
Module 6	Monday, Oct. 5 -- Sunday, Oct. 11	Chapter 6: Merchandising Transactions: Introduction to Inventories and the Classified Income Statement
Module 7	Monday, Oct. 12 – Sunday, Oct. 18	Review of Chapters 1 – 6
Module 8	Monday, Oct. 19 – Sunday, Oct. 25	Midterm Exam
Module 9	Monday, Oct. 26 – Sunday, Nov. 1	Chapter 7: Measuring and Reporting Inventories
Module 10	Monday, Nov. 2 -- Sunday, Nov. 8	Chapter 8: Control of Cash
Module 11	Monday, Nov. 9 – Sunday, Nov. 15	Chapter 9: Receivables and Payables
Module 12	Monday, Nov. 16 – Sunday, Nov. 22	Chapter 10: Property, Plant, and Equipment
Module 13	Monday, Nov. 23 – Sunday, Nov. 29	Chapter 11: Plant Asset Disposals, Natural Resources, and Intangible Assets
Module 14	Monday, Nov. 30 – Sunday, Dec. 6	Chapter 12: Stockholders’ Equity: Classes of Capital Stock
Module 15	Monday, Dec. 7 – Sunday, Dec. 13	Chapter 13: Corporations: Paid-in Capital, Retained Earnings, Dividends, and Treasury Stock
Module 16	Monday, Dec. 14 – Friday, Dec. 18	Final Exam

METHODS OF INSTRUCTION

The student starts his or her study in this course from WebCampus, which is the platform used for online courses at GBC. The opening screen of WebCampus provides information on the student's User ID and Password, which will be needed to access and use the system during the semester. There are five aspects of learning the material in this course, and students should be actively engaged in all five of these aspects as they are explained below. Each of these activities is accessed from the "Weekly Learning Modules" link on the ACC 201 Home Page in WebCampus.

PowerPoint Presentations

These presentations are closely correlated with each chapter of the textbook under consideration, and should be used as a quick review or overview of the material. If the student does not have the PowerPoint software, free alternative software can be obtained from GBC that will allow the viewing of the presentations. Please call the technical help desk at 775-753-2167 if you need this software or if you are having trouble viewing the presentations.

Student Study Guide

The study guide that accompanies the textbook is an excellent tool in reinforcing the material in each chapter that is covered in the course. Students will find that the study guide is a very good preparation for working the assigned homework problems and a good preparation for passing the quizzes and exams.

Discussion Board

For each module of the course (except for the exam modules), students are expected to be active in the discussion board. It is highly recommended that students make their initial posts early in each module, and then students should return several times during the module to respond to what others have said on the discussion board.

Students should be aware of two specific aspects of this part of the course. First, the instructor will be quite active in the discussion boards during each module of the class. He will read posts, and will make comments as the discussions progress during each module. All student posts should therefore be of high quality, using good grammar, spelling, and reasoning. This means that posts should be made in complete sentences, with capital letters at the beginning of sentences. Opinions should be held to a minimum. With respect to the **content** of the discussion boards, the instructor has provided a few topics or questions for students to consider in their discussions for each module. These topics or questions will be the starting point for the discussions for each module. Students can, however, post additional topics or questions that pertain to the material being learned for the module.

For grading purposes, on the other hand, students should understand that quantity and timeliness (rather than quality of content) are the key features of the grading policy. One point is given for each post made during the time period for each module, with a maximum of three points per module.

Homework Assignments

For each assigned chapter of study, students are required to complete two problems from the back of the chapter. Students will create a file in Microsoft Excel or Microsoft Word, complete the

requirements of the problem as directed, and then upload the file for grading. These assignments must be completed during the week that they are assigned. While a basic working ability with Excel and Word is helpful in doing these assignments, this ability can be acquired in a relatively short time for those students without such ability.

Repeatable Quizzes

For each module, students are required to take a short, 10-question quiz. Students may take each quiz as often as they like, and only the highest score obtained will be counted toward their grade. Some of these quiz questions may show up on the midterm exam or the final exam, so students should make good use of this opportunity to preview possible exam questions. Students should not wait until the deadline to take these quizzes. By taking the quizzes early, students will have the opportunity to study the material again, and take the quiz again to improve their scores and to expand their understanding of each topic. Each time each quiz is taken, students will obtain a different version of the quiz. So, after taking each quiz several times, students will be exposed to a wide variety of questions for that module's subject-matter. Repeatable Quizzes must be taken during the time period for each module.

Summary of Activities

In short, students should click on the Weekly Learning Modules section of the course for each module, and be actively engaged in doing the assignments within that module.

MATERIALS

Required Textbooks: There are two required books for this course:

- *Accounting Principles: A Business Perspective, 9th Edition*, by Hermanson, Edwards, & Williams.
- Study Guide that accompanies the above textbook.

Both of the books listed above are very inexpensive, and can be obtained by following the instructions provided by the publisher in **bold** below. While you have your choice on the various options listed on the website, it is important that you choose an option that includes the downloadable study guide along with the textbook. The other ancillaries are up to you.

Go to www.textbookmedia.com. Register. It will take about 60 seconds. You will be taken to My Account. You will see "You currently have no books to view." To find your book, click on Booklist. Locate the book and click on Pricing Details. You will have four options for the format (e-book, pdf, and loose-leaf print or bound print). Read the descriptions and make your choice. Click on Add to Cart, then Checkout. Then you'll see a page for Review Order. Once processed, ebook orders will be in My Account. Print orders may take up to seven business days, but you'll have the online book immediately in My Account.

Mobile/tablet versions are available through Chegg (<http://www.chegg.com/>).

Recommended Calculator: A calculator for working problems on homework, quizzes, and exams is strongly recommended). A financial calculator that has the ability to calculate the time value of money is best, but not required. Suggested model includes the HP 10b II.

EVALUATION & GRADES

Passing grades for the course will range from A to D, and will be determined based on the student's performance on the exams, the chapter quizzes, the review assignments, and the discussion board posting assignments. The relative importance of these items is described in the chart below.

14 Discussion Board postings @ 3 points per module	42
26 Homework Assignments @ 10 points each	260
13 Repeatable Quizzes @ 10 points per module	130
1 Review Assignment @ 30 points	30
2 Exams @ 100 points each	200
Total Points Possible	662

The following table is a representation of the percentages and points that are required for specific final grades in the course. Pluses and minuses may be applied in the upper and lower portions of these categories at the discretion of the instructor.

Percentage of Total Points	Actual Number Of Points	Final Grade
90 – 100%	596 – 662	A
80 – 89.9%	530 – 595	B
70 – 79.9%	463 – 529	C
60 – 69.9%	397 – 462	D
Less than 60%	Less than 397	F

EXTRA CREDIT

Grades for the course will be determined in accordance with the point scale listed below, and those criteria will be the only criteria for grading purposes. This means that, for grading purposes, students should focus on these criteria in order to get the grade they desire. Any request for something “extra” to do—in order to bring one’s grade up to some desired level—will be soundly rejected. This does not, however, mean that students are not allowed to do extra work of any kind in the class. The instructor encourages all students to be as engaged in learning accounting as they desire, and for some students this will mean extra activities of a variety of types.

OTHER GENERAL ITEMS

ADA Statement: Great Basin College is committed to providing equal educational opportunities to qualified students with disabilities in accordance with state and federal laws and regulations, including the Americans with Disabilities Act of 1990 and Section 504 of the Rehabilitation Act of 1973. A qualified student must furnish current verification of disability. The Students with Disabilities Office, located in Berg Hall, will assist qualified students with disabilities in securing the appropriate and reasonable accommodations, auxiliary aids, and services. For more information or further assistance, please call 775.753.2271.

Academic Honesty Statement: Plagiarism is presenting someone else's words, ideas, or data as one's own. When a student submits work that includes the words, ideas, or data of others, the source of that information should be acknowledged through complete, accurate, and specific references, and if verbatim statements are included, through quotation marks as well.

Attendance Policy: Attendance at specific class sessions is not required in this class. Instead of regular attendance, students are required to perform specific tasks as outlined above.

Student Conduct Statement: Living well among others is an important attribute that should be developed by all people. Accordingly, all students should take care to refrain from inappropriate language and demeanor in this class.

Policy on Missed Exams: Students are given ample time for completion of the midterm exam and the final exam. Because of this very liberal time frame, students should not ask for special privileges in this regard, and they should not expect to be given additional time to complete the exams.

TUTORING

Free online tutoring is available for this course, and students are encouraged to make good use of this availability. The website for one particular tutor that has proven to be quite helpful for many students in the past is <http://praxeologyconnection.7p.com>. Of course students are free to use any tutoring resources that are available on the web or otherwise, but the tutor listed on this website is quite knowledgeable in economic and financial theory and procedures and has been helpful in the past. The tutoring provided is very individualized, using both email and skype in one-on-one discussions with students. Other online resources and tutorial services are also available, and students are referred to the worldwide web for those services.

ADDITIONAL RESOURCES

Nevada State Board of Accountancy	http://www.nvaccountancy.com
Journal of Accountancy	http://www.journalofaccountancy.com
American Institute of CPAs	http://www.aicpa.org/Pages/Default.aspx
American Institute of Professional Bookkeepers	http://www.aipb.org/

Appendix D
Appendix D

Business Department Long-term Growth
2005 through 2015 in 5-Year Blocks

Annualized FTE

	5-Year Average	5-Year Average	%
	2005/6 -- 2009/10	2010/11 -- 2014/15	Change
Accounting	16.6	23.5	41.6%
Business	31.9	36.8	15.4%
Economics	26.9	30.3	12.6%
Finance	14.2	16.6	16.9%
Management	25.8	34.5	33.7%
Marketing	7.2	9.6	33.3%
Real Estate	6.3	3.2	-49.2%
Total	128.9	154.5	19.9%

Degrees/Certificates

	5-Year Average	5-Year Average	%
	2005/6 -- 2009/10	2010/11 -- 2014/15	Change
AAS Business Admin	12	15.8	31.7%
CT Business Admin	2	13.2	560.0%
AAS Accounting	2	5.6	180.0%
CT Accounting	4	5.4	35.0%
AAS Entrepreneurship	2	2.2	10.0%
BAS Management Tech	14	17	21.4%
Total	36	59.2	64.4%