

## **Memorandum**

**DATE:** April 2, 2025

**TO:** Dr. Marshall Mease Roache, President

**FROM:** Dr. Bruce Clemetsen, Vice President of Academic and Student Affairs

**RE:** Recommendation to Suspend AAS degree and Certificates in Accounting and the Foundational Welding Skills CCPC

Per Board Policy 4020, the Board of Education must approve the discontinuation of academic programs. I recommend the suspension of the following academic programs effective for the 2025-2026 academic year:

Associate of Applied Science (AAS) of Accounting

Accelerated Accounting Certificate (C1)

Entry Level Accounting (CPCC)

Business Applications (CPCC)

Foundational Welding Skills (CCPC)

This is not a proposal or decision taken lightly. We are deeply appreciative of the dedication and hard work of the faculty in the Accounting and Welding programs. The faculty are engaged with college committees and in the community. We anticipate that some of the current students may want to complete the program they began this year. To that end, we will implement a teach out plan to allow the current accounting students to realize their educational goal. In the case of our accounting students, we know they are often changing their intent to complete a transfer degree in business; we will continue to offer the transfer degree program in business. As for the welding program, no students are pursuing the certificate proposed for suspension, and no student has ever completed the certificate. As you know, we review programs on a regular basis, and it is our responsibility to keep our academic programs viable and aligned with community needs.

### **RECOMMENDING SUSPENSION OF AAS-ACCOUNTING DEGREE AND THE THREE RELATED CERTIFICATE PROGRAMS.**

It is important to know that with a decision to suspend a program, the College must then apply to the Higher Education Coordinating Commission (HECC) and the Northwest Commission on



Colleges and Universities (NWCCU). NWCCU must approve a teach out plan that reflects our best efforts to allow currently enrolled students to finish their program in a reasonable amount of time, typically one year. We have been in consultation with NWCCU about the requirements for a teach out plan and are developing that plan in accordance with their guidelines so that we equitably allow students to complete their chosen accounting credential.

The reasoning for this recommendation of suspension is due to a long-term trend of low enrollment, virtually no graduates, and changes in the community market for this accounting education, and assessment by the faculty in the program's recent program review where the value of continuing the program is questioned considering the aforementioned factors.

We will continue to offer the Associate of Science Oregon Transfer-Business and the Associate of Science Transfer-Business. Dr. Clemetsen and Dr. Flores are also investigating the potential to offer a Direct Transfer Associate of Science in Business to a university partner which is a successful practice of neighboring community colleges.

Supporting evidence for this recommendation includes program enrollment, business course enrollments, graduation, and an acknowledgement of a changing market and community need. These data are presented as a holistic assessment of the viability of the program.

**Program Enrollment for 20-21 thru 24-25 (Four (4) academic years):**

Program Enrollment by Academic Year			
Acadyear	Accelerated Accounting Certificate	AAS-Accounting	ASOT - Business
	Undup. Headcount	Undup. Headcount	Undup. Headcount
<b>2021-22</b>	2	8	17
<b>2022-23</b>	5	10	16
<b>2023-24</b>	7	12	22
<b>2024-25</b>	4	14	20
<b>4 Yr Total</b>	14	32	59

Enrollment by program reflects a much stronger interest in the transfer program. The number of students in these programs is based on the number of students declaring the particular



program when they enter the college – Summer, Fall, Winter, or Spring. The data does not reflect an entering cohort each fall term.

### **Business Course Enrollments by Degree Program (see Appendix A)**

This table shows that we have significantly stronger enrollments and more interest in business transfer than accounting program-specific classes over the last 5 years. The number of sections included in this table reflect the courses that were actually taught and does not include cancelled sections. Our minimum required enrollment for a class to be offered is five (5). Classes with less are typically canceled, or we can decide we have a special case to support student completion and offer a “low-enrolled” course. Accounting course enrollment averages are at the 5-student minimum, while transfer course enrollment averages are at eight (8), resulting in a lower likelihood of a course cancellation and adding to a student’s ability to complete. With an average enrollment of 5, the accounting program courses have had a greater likelihood of being canceled.

In Appendix A, courses highlighted in red are courses with average enrollments below 5, making them susceptible to cancellation. Most of the courses that only meet accounting program requirements have low average enrollments, making them susceptible to cancellation.

### **Program Completion (3 academic years):**

AAS – Accounting = 1

Accelerated Accounting Cert. = 1

ASOT- Business = 3

### **Community Factors Impacting Accounting Enrollment:**

The overwhelming majority of Lincoln County businesses are classified as small businesses. We have seen significant growth in enrollment with the SBDC, which offers training in accounting software and accounting basics for far less, even free, to the community. This shows we are meeting accounting skills necessary to meet local business needs. A two-year degree in accounting is more costly in terms of time and money. Given the dominance of small businesses in the local economy, there are very few companies with accounting positions requiring a 2-year degree.

We do not have dual credit courses established with the school district, nor are there any Early College enrollments.



At the recent Student Success and Retention Conference, a program presenter shared that business was one of the top 3 transfer programs of interest to high school students. Our continuation of and ability to focus on transfer degrees in business will serve the community that would like a 2-year business degree with an option for pursuing a bachelor's degree.

### **RECOMMENDING SUSPENSION OF FOUNDATIONAL WELDING SKILLS CAREER PATHWAYS CERTIFICATE OF COMPLETION.**

This career pathway certificate was intended to give students an option to take related courses that would meet requirements in the One-Year Shipbuilding and Repair Level II Certificate of Completion program if they were unable to enroll in welding courses.

We just recently completed the curriculum development of the final course for this certificate with hopes of offering it this summer so current welding students can complete the one-year certificate.

Faculty have asked that this certificate be suspended because they believe we are able to meet current enrollment demand, believe a certificate with no welding will have no significant value in pursuing welding employment, and believe the courses are important to be taken while in welding classes to learn applications of math, writing, and blueprint reading.

There are no students in this program.



## APPENDIX A: Business Course Enrollments by Degree Program

### AAS

Course	# Years Offerd	Total Sects	Total Students	Avg Students
BA 111	5	5	48	10
BA 177	5	5	18	4
BA 205	3	3	8	3
BA 206	2	2	16	8
BA 222	1	1	2	2
BA 228	5	5	23	5
BA 285	3	3	14	5

5.29

Excluding BA 111  
enrollment

4.5

### ASOT

Course	# Years Offerd	Total Sects	Total Students	Avg Students
BA 101z	5	9	116	13
BA 131	1	1	3	3
BA 211z	5	5	40	8
BA 213z	4	4	18	5
BA 223	4	4	21	6
BA 226				8
(z)	5	5	38	
BA260	5	5	32	7

7.14

### Electives

Course	# Years Offerd	Total Sects	Total Students	Avg Students
BA 224	2	2	10	5
BA 238	2	2	7	4
BA 242	1	1	4	4
BA 277	3	3	13	5

4.5