

# Comprehensive Program Review Report



## Program Review - Accounting

### Program Summary

#### 2023-2024

**Prepared by:** Andy Hinojosa and Mke Skaff

**What are the strengths of your area?:** High quality instructors. The Accounting Department currently has two full time instructors, both are Certified Public Accountants. The two have extensive real-world experience, have owned and operated their own businesses and share these real life business experiences with students. Academic instruction is enhanced with the sharing of personal business experiences, making the text material more relatable. Both are on-line certified with extensive on-line teaching experience.

**Full -Time Professors:** The full-time faculty of the Accounting Department currently teach over 90% of the courses in the Accounting Department. The remaining are taught by adjunct faculty with a CPA license.

**Internship Tracking:** The business internship employee is working with a faculty internship coordinator to continue the success of the internship program. The business internship program coordinator enhances the internship program tracking and providing the accounting department with up-to-date internship information.

**Technology updates:** MS Office programs and tax programs are updated regularly to meet industry standards. The QuickBooks course (Acct 210) recently changed from the desktop application to the web based QuickBooks Online application. This change allows automatic updates of the QuickBooks Online web based application.

Accounting faculty share their knowledge and expertise by participating in various committees. One faculty serves as the curriculum coordinator on the curriculum committee and the other faculty serves as a cochair on the college budget committee.

**What improvements are needed?:** Student success rates, based on completion of courses, was 75% for 2020-2021, 66% for 2021-2022 and 68% for 2022-2023. All genders, location and ethnicity success rates improved, with the exception of the following notable decreases (between 2021-2022 and 2022-2023 years): Males 72.0% to 69.0%. and Visalia Campus 74% to 66%. Notable improvements were made at the Tulare Campus, 46% to 77%. The department will strive to maintain and/or improve over the prior years' rates. The plan is to maintain an ongoing pool of highly qualified tutors identified by accounting faculty to enhance student success and increase / maintain success rates to 70% or better

**Describe any external opportunities or challenges.:** Changing business environment: Preparing students for the challenging careers in Accounting and Bookkeeping in a changing business environment. The demands of technology are increasing as more employees are working remotely. We continue to see this as a fundamental change rather than a response to the current environment. The department must be prepared to provide our students with the necessary tools to adapt to this changing environment.

**Vocational and Continuing Education students:** The Accounting Department faces the challenge of preparing vocational students who seek immediate employment and continuing education students who intend on pursuing four year degrees. Both student types require different and comprehensive approaches to address their specific needs.

**Technology changes:** Effective Fall 2022, Intuit, the software developer of QuickBooks, is no longer issuing 6-month student desktop licenses to QuickBooks students. Therefore, the Accounting Department has changed the curriculum, textbook and

course platform to teach the QuickBooks Online application effective Fall 2022. With one semester completed using QuickBooks Online curriculum, the Department has noted significant challenges with the online based curriculum. Specifically, there are sometimes inconsistencies with the direction given by the textbook and how the software operates. This is due to the continual updating of the online software. The challenge for accounting instructors is to manage student expectations and effectively address students concerns and questions about the curriculum inconsistencies.

**Overall SLO Achievement:** Student Learning Outcomes for Accounting 1, Accounting 2, Accounting 282 and Accounting 210 are updated through Spring 2023. Overall success rates were 68% in the 2022-2023 academic year, up from 66% in the prior year. The student success rates indicate that learning objectives are being met at an increasing rate compared to prior year. With the exceptions noted above, the increase appears to be across the board, not simply confined to any specific group. The specific statistics are detailed above in the improvements needed section.

**Changes Based on SLO Achievement:** The student learning achievement outcomes have been updated. No changes to the learning outcomes appear necessary.

**Overall PLO Achievement:** Program outcomes were assessed through the 2021 - 2022 cycle (every 3 years). The most recent review of the improved student success rates as previously described.

**Changes Based on PLO Achievement:** Program outcomes will be up for assessment every 3 years. For the 2021 - 2022 assessment cycle, a summary of results are:

-Technology and software were updated to ensure instruction included the latest bookkeeping and tax accounting software

-Overall success rates were 66% in the 2021-2022 academic year. The goal for 2021-2022 was set for 70% or higher.

The program learning outcomes have been updated. No changes to the program learning outcomes appeared necessary. The accounting department will continue to facilitate the placement of tutors to assist students and improve student success rates.

**Outcome cycle evaluation:** The department is on track with its cycle evaluations.

## Action: Provide students with the latest technology and software updates, including bookkeeping and tax accounting software

Update technology - the latest versions of Quickbooks and Microsoft Office and Professional Tax Preparation Software

**Leave Blank:**

**Implementation Timeline:** 2019 - 2020, 2020 - 2021, 2021 - 2022, 2022 - 2023, 2023 - 2024

**Leave Blank:**

**Leave Blank:**

**Identify related course/program outcomes:** Given specific data of a business entity, students will be able to create a fictitious company using computerized accounting software with 70% accuracy or better.

**Person(s) Responsible (Name and Position):** Andy Hinojosa

**Rationale (With supporting data):** Provide students with the latest industry technology. Tax laws, payroll laws, and industry preferred software change annually. It is imperative that COS teaches from the latest available software.

Increased usage of web based software that will ensure access to up-to-date application software.

**Priority:** High

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

### Update on Action

#### Updates

**Update Year:** 2023 - 2024

09/25/2023

**Status:** Action Discontinued

Update technology - QuickBooks Online and Intuit's online version of it's professional tax preparation software are being used. Continue every year with updates online applications noting the industry trends and software availability. While this action is completed each year, it must be renewed every year. The department must learn the new software and develop methods to deliver the updated technology to students. Due to the fact that this is an ongoing action, we will discontinue this action.

**Impact on District Objectives/Unit Outcomes (Not Required):**

**Update Year:** 2022 - 2023

09/23/2022

# Program Review - Accounting

**Status:** Continue Action Next Year

Update technology - QuickBooks Online and Intuit's online version of it's professional tax preparation software is being used. Continue every year with updates online applications noting the industry trends and software availability. While this action is completed each year, it must be renewed every year. The department must learn the new software and develop methods to deliver the updated technology to students. Due to the fact that this is an ongoing action, we will discontinue this action. [more]

**Impact on District Objectives/Unit Outcomes (Not Required):**

## Link Actions to District Objectives

District Objectives: 2018-2021

**District Objective 2.4** - By 2021, Increase the percentage of CTE students who achieve their employment objectives by 5 percentage points

District Objectives: 2013-2015

**2013-2015: District Objective #1** - District Objective #1 for 2013-2015: Provide effective academic support services as measured by an increase in the rate at which students successfully complete courses.

District Objectives: 2015-2018

**District Objectives - 2.2** - Increase the number of students who earn an associate degree or certificate annually.

**District Objectives - 2.4** - Increase Career Technical Education course success rates and program completion annually.

District Objectives: 2021-2025

**District Objective 2.2** - Increase the number of students who are transfer-ready by 15% and students who transfer to four-year institutions by 10% from 2021-2025.

**District Objective 2.4** - Increase the percentage of CTE students who achieve their employment objectives by five percentage points (job closely related to field of study and attainment of a livable wage) and the number of CTE students who successfully complete 9+ CTE units in a single year by 10% from 2021-2025.

**District Objective 3.2** - Increase the course success rate by 10% for each disproportionately impacted student group in their transfer level Quantitative Reasoning and English courses by the end of their first year from 2021-2025.

## Action: Track Accounting Student Success

Implement a system to track accounting students' career success and job placements after completion of the program.

**Leave Blank:**

**Implementation Timeline:** 2019 - 2020, 2020 - 2021, 2021 - 2022, 2022 - 2023, 2023 - 2024

**Leave Blank:**

**Leave Blank:**

**Identify related course/program outcomes:** At the end of this program, students will be able to actively assist in the bookkeeping, general accounting functions, and financial statement preparation of an employer. This will be assessed by testing/assessments requiring the above functions.

**Person(s) Responsible (Name and Position):** Andy Hinojosa; Mike Skaff

**Rationale (With supporting data):** Additional hours are needed for staff to implement the tracking of permanent placements. By having this process in place, internship placement success can be validated as well as data analyzed toward continuous job placement improvement. Additional analysis will be required to determine the skill level and hours required to conduct the data gathering and analysis.

Incorporate the use of technology to coordinate and implement the tracking system during the Pandemic.

Continued emphasis on tracing accounting placements within the internship program for better measurement of career success

# Program Review - Accounting

and job placements.

**Priority:** Medium

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

Update on Action	
<i>Updates</i>	
<b>Update Year:</b> 2023 - 2024	09/25/2023
<b>Status:</b> Continue Action Next Year	
The tracking system has provided results of accounting student employment placements for the 2023-2024 academic year.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	
<hr/>	
<b>Update Year:</b> 2022 - 2023	09/13/2022
<b>Status:</b> Continue Action Next Year	
The tracking system has provided results of accounting student employment placements for the 2021-2022 academic year. The system indicates that 2 accounting interns were hired through the internship program.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	

## Link Actions to District Objectives

District Objectives: 2018-2021
<b>District Objective 2.1</b> - Increase the percentage of students who earn an associate degree or certificate (CTE and Non-CTE) by 5 percentage points over three years
<b>District Objective 2.2</b> - Increase the number of students who transfer to a four-year institution by 10 percent over three years
<b>District Objective 2.4</b> - By 2021, Increase the percentage of CTE students who achieve their employment objectives by 5 percentage points
District Objectives: 2015-2018
<b>District Objectives</b> - 2.4 - Increase Career Technical Education course success rates and program completion annually.
District Objectives: 2021-2025
<b>District Objective 2.2</b> - Increase the number of students who are transfer-ready by 15% and students who transfer to four-year institutions by 10% from 2021-2025.
<b>District Objective 2.4</b> - Increase the percentage of CTE students who achieve their employment objectives by five percentage points (job closely related to field of study and attainment of a livable wage) and the number of CTE students who successfully complete 9+ CTE units in a single year by 10% from 2021-2025.
<b>District Objective 4.2</b> - Improve communication practices needed to support organizational effectiveness and continuous improvement across all District units and constituents from 2021-2025.

## Action: Maintain Accounting Department Student Success Rates

Maintain student success at 72% or better.

**Leave Blank:**

**Implementation Timeline:** 2019 - 2020, 2020 - 2021, 2021 - 2022, 2022 - 2023, 2023 - 2024

**Leave Blank:**

**Leave Blank:**

**Identify related course/program outcomes:** At the end of this program, students will be able to actively assist in the

# Program Review - Accounting

bookkeeping, general accounting functions, and financial statement preparation of an employer. This will be assessed by testing/assessments requiring the above functions.

**Person(s) Responsible (Name and Position):** Mike Skaff, Andy Hinojosa

**Rationale (With supporting data):** Student success rates for 2017-2018 academic year improved to 64%. Within one year, the goal is to improve the rate to 65% or higher.

The student success rate improved to 65% for the 2018-19 academic year. Over the 2019-2020 academic year, the goal is to improve this rate to 66% or higher.

The student success rate improved to 70% for the 2019-20 academic year. Over the 2020-2020 academic year, the goal is to maintain the success rate to 72% or higher.

The student success rate improved to 75% for the 2020-2021 academic year. The accounting department will continue to strive to increased success rates to 76-77%

The student success rate equaled 66% for the 2021-22 academic year. The accounting department will strive to increase success rates to 70% or better.

The student success rate equaled 68% for the 2022-23 academic year. The accounting department will strive to increase success rates to 70% or better.

**Priority:** High

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

Update on Action	
<i>Updates</i>	
<b>Update Year:</b> 2023 - 2024	09/25/2023
<b>Status:</b> Continue Action Next Year	
Student success rates measured 66% for the academic year 2021-22. The Department will work to maintain student success rates at or above 70%.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	
<hr/>	
<b>Update Year:</b> 2022 - 2023	09/13/2022
<b>Status:</b> Continue Action Next Year	
Student success rates measured 66% for the academic year 2021-22. The Department will work to maintain student success rates at or above 70%.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	

## Link Actions to District Objectives

District Objectives: 2018-2021
<b>District Objective 2.1</b> - Increase the percentage of students who earn an associate degree or certificate (CTE and Non-CTE) by 5 percentage points over three years
<b>District Objective 2.2</b> - Increase the number of students who transfer to a four-year institution by 10 percent over three years
<b>District Objective 2.4</b> - By 2021, Increase the percentage of CTE students who achieve their employment objectives by 5 percentage points
District Objectives: 2015-2018
<b>District Objectives</b> - 2.2 - Increase the number of students who earn an associate degree or certificate annually.
<b>District Objectives</b> - 2.4 - Increase Career Technical Education course success rates and program completion annually.

# Program Review - Accounting

District Objectives: 2021-2025
<b>District Objective 2.1</b> - Increase the number of students who earn an associate degree or certificate (CTE and non-CTE) by 5% from 2021-2025.
<b>District Objective 2.4</b> - Increase the percentage of CTE students who achieve their employment objectives by five percentage points (job closely related to field of study and attainment of a livable wage) and the number of CTE students who successfully complete 9+ CTE units in a single year by 10% from 2021-2025.
<b>District Objective 3.1</b> - Reduce equity gaps in course success rates across all departments by 40% from 2021-2025.
<b>District Objective 3.2</b> - Increase the course success rate by 10% for each disproportionately impacted student group in their transfer level Quantitative Reasoning and English courses by the end of their first year from 2021-2025.
<b>District Objective 4.2</b> - Improve communication practices needed to support organizational effectiveness and continuous improvement across all District units and constituents from 2021-2025.

## Action: Maintain a sufficient number of course offerings to meet student demand

The accounting department will require the replacement of an accounting professor by the Fall of 2024.

Leave Blank:

Implementation Timeline: 2022 - 2023, 2023 - 2024

Leave Blank:

Leave Blank:

Identify related course/program outcomes: Program outcome: Maintain qualified full-time accounting faculty

Person(s) Responsible (Name and Position): Brian Bettencourt / Jesse Wilcox

Rationale (With supporting data):

Priority: High

Safety Issue: Yes

External Mandate: No

Safety/Mandate Explanation: Qualified full-time faculty experience improve the safety for accounting students and faculty.

Update on Action	
<i>Updates</i>	
<b>Update Year:</b> 2023 - 2024	09/25/2023
<b>Status:</b> Action Discontinued	
Department was requesting the hiring / transferring of a qualified full-time faculty to maintain full-time faculty teaching ratio above 70%. The Department now has sufficient full-time faculty to maintain sufficient course options. The Department will continue to evaluate course load requirements for students.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	
<b>Update Year:</b> 2022 - 2023	09/13/2022
<b>Status:</b> Continue Action Next Year	
Department is requesting the hiring / transferring of a qualified full-time faculty to maintain full-time faculty teaching ratio above 70%.	
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>	

## Link Actions to District Objectives

District Objectives: 2021-2025
<b>District Objective 2.1</b> - Increase the number of students who earn an associate degree or certificate (CTE and non-CTE) by 5%

# Program Review - Accounting

from 2021-2025.

**District Objective 2.4** - Increase the percentage of CTE students who achieve their employment objectives by five percentage points (job closely related to field of study and attainment of a livable wage) and the number of CTE students who successfully complete 9+ CTE units in a single year by 10% from 2021-2025.

**District Objective 3.2** - Increase the course success rate by 10% for each disproportionately impacted student group in their transfer level Quantitative Reasoning and English courses by the end of their first year from 2021-2025.