

# Comprehensive Program Review Report



## Program Review - Accounting

### Program Summary

#### 2020-2021

**Prepared by:** Andy Hinojosa, Mike Skaff, Janell Spencer

**What are the strengths of your area?:** High quality of instructors. The Accounting Department currently has three full time instructors including two Certified Public Accountants. All three 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 relateable. All three are on-Line certified with extensive on-line experience.

**Internship Program:** The Accountitng Department continues to place accounting students in accounting/bookkeeping internships with participating local businesses. The number of accounting students placed fluctuate with the needs of the accounting community. During academic year 2019-20, ten students were placed in accounting internship positions. The Accounting Department enjoys a strong rapport with the accounting community and maintains professional contact with local CPA firms as well as companies in private industry.

**Full-Time Professors:** The full-time faculty of the Accounting Department currently teach 80% of the courses in the Accounting Department. The remaining 20% are taught by adjunct faculty with a CPA license.

**Internship Assistant:** Our part-time classified employee enhanced student and employer access to the Internship program by contacting students and providing personal office assistance to prospective students. The assistant facilitates success tracking and placement data.

**What improvements are needed?:** Student Success: Student Success rates, based on completion of courses, was 65% for 2018-19 and 70% for 2019-20. The 2019-20 70% success rate represents a 5% increase over the the 2018-19 academic year. The department will continue to strive to maintain and/or improve over the prior year's rate. The plan is to maintain an ongoing pool of highly qualified tutors identified by accounting faculty to enhance student success.

**Internship Tracking:** The goal for 2020-21 will be to use existing staff to fully implement the internship tracking program. While the number of internship placements during the academic year has been tracked, data concerning permanent placements after a concluded internship is necessary to further analyze the program. This will entail number of successful placements (satisfactory reviews from supervisors), number of internship to full time conversions, and number of internship graduates reporting satisfactory results of the program.

**Technology updates:** While the MS Office programs and Tax Programs are updated regularly to meet industry standards, the QuickBooks program should be updated approximately every three years. The QuickBooks course materials were updated; the course currently uses QuickBooks 2019.

**Describe any external opportunities or challenges.:** 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 see this as a fundamental change rather than simply a response to the current environment. The department must be prepared to provide our students with the necessary tools to adapt to this change.

Employers seek qualified bookkeepers and accountants. The Accounting Department is faced with preparing not only the

vocational students but also those students pursuing 4 year degrees. Our classes are comprised of students with both goals, and we need to be able to address the needs of both during the same class period.

**Overall SLO Achievement:** Student Learning Outcomes for Accounting 1 and 2 were scheduled for assessment in Spring 2020. However, this was during the initial stages of the Corona virus, and all activities were put on hold. Accounting 1 and 2 will be assessed during the Spring of 2021.

**Changes Based on SLO Achievement:** Assessment will be extended to Spring 2021. The Accounting Department will continue to provide tutors to assist students.

**Overall PLO Achievement:** Program outcomes will be up for assessment for the 2021-2022 cycle (every 3 years). For the 2018-19 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 increased from 65% for the 2018-19 year to 70% for academic year 2019-20. The goal for 2019-20 was set for 66% or higher. Within one year the success rate increased by 5%.

**Changes Based on PLO Achievement:** There are no changes based on the PLO Achievements. Success rates are increasing. The department will continue to deliver material supplemented by the latest technology possible.

**Outcome cycle evaluation:** The cycle for outcome assessment is every two or three years. The Accounting Faculty meet to discuss the Trac Dat assessments and recommend changes according to student needs and changing environment.

## 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

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.

**Priority:** High

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

### Update on Action

#### Updates

**Update Year:** 2020 - 2021

09/24/2020

**Status:** Action Completed

Update technology - the most relevant versions of Quickbooks and Intuit's on line version of it's professional tax preparation software. Continue every year with updates to Intuit On-Line and updates to Quickbooks as required by industry usage. 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.

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

## Resources Description

**Technology -** Quickbooks 2018 Software (Active)

**Why is this resource required for this action?:** Upgraded technology needed for effective classroom teaching. This will be paid for with department funds.

**Notes (optional):**

**Cost of Request (Nothing will be funded over the amount listed.):** 1000

# Program Review - Accounting

## Link Actions to District Objectives

District Objectives: 2018-2021
<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: 2013-2015
<b>2013-2015: District Objective #1</b> - 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
<b>District Objectives - 2.2</b> - Increase the number of students who earn an associate degree or certificate annually.
<b>District Objectives - 2.4</b> - Increase Career Technical Education course success rates and program completion annually.

## Action: Track Accounting Student Success

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

**Leave Blank:** Continued Action

**Implementation Timeline:** 2019 - 2020, 2020 - 2021

**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):** Janell Spencer; 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.

**Priority:** Medium

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

<b>Update on Action</b>
<b>Updates</b>
<b>Update Year:</b> 2020 - 2021
<b>Status:</b> Continue Action Next Year
Implemented technology (because of the Pandemic) to direct staff to assist with data gathering and tracking of accounting and business alumni by reallocated the number of hours for staff to this task.
<b>Impact on District Objectives/Unit Outcomes (Not Required):</b>

09/24/2020

## 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

# Program Review - Accounting

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

District Objectives: 2015-2018

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

## Action: Improve and Maintain Accounting Department Student Success Rates

Improve and maintain student success at 72% or better.

**Leave Blank:** New Action

**Implementation Timeline:** 2019 - 2020, 2020 - 2021

**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):** Janell Spencer, 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.

**Priority:** High

**Safety Issue:** No

**External Mandate:** No

**Safety/Mandate Explanation:**

### Update on Action

#### Updates

**Update Year:** 2020 - 2021

09/24/2020

**Status:** Continue Action Next Year

Overall accounting student success rates increased to 72%. Previous goal was 65%. We have achieved 70% in 2019-2020

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

**Related Documents:**

[Accounting Program Review - 2020 Data Analysis.xlsx](#)

## Link Actions to District Objectives

District Objectives: 2018-2021

**District Objective 2.1** - Increase the percentage of students who earn an associate degree or certificate (CTE and Non-CTE) by 5 percentage points over three years

**District Objective 2.2** - Increase the number of students who transfer to a four-year institution by 10 percent over three years

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

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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.