

2018 Accounting Annual Program Plan

ACTG Accounting

I.A. Program Profile: Purpose

Describe the program(s) to be reviewed. What is the purpose of the program and how does it contribute to the mission of Skyline College?

Narrative

The accounting department strives to serve all students with rigor and respect and provide the highest level of instruction to ensure student success. The department has two priorities: provide required core courses for all business program degrees and certificates including the Associate in Science Degree in Business Administration for Transfer; and to provide an accounting degree and certificates to prepare students for bookkeeping, accounting and tax careers. The department also supports various workforce development-training programs.

The goals for the department are to provide business program students with a solid foundation in accounting principles and knowledge and critical thinking skills needed to evaluate business and accounting information. The department includes understanding of the legal environment as it relates to business ethical implications in each accounting and tax courses. Many courses also include the basics of information technology and accounting software applications. We strive to improve student understanding of business report writing and effective oral communication. Lastly, we integrate economic concepts and how they affect business into our curriculum.

The department degrees and certificates allow students to identify the curriculum to meet their goals. Students reentering college may need a short program to reenter the workforce. We provide the Accounting Computerized Specialist Certificate for those students. The certificate may be earned in as little as one semester. This certificate is stackable and can lead a student to change their goal and then earn an Accounting Certificate and perhaps an AS in Accounting. Most students who reach this goal then transfer to a four-year school to complete a bachelor's degree.

The Tax program at Skyline College has also grown. The first certificate is the Individual Tax Preparer Certificate. This level prepares students to enter the workforce at a beginning level of tax preparation. A second tax certificate has been added to meet the need for advancement from a beginning tax preparer to Enrolled Agent Certification. The Enrolled Agent Exam Preparation Certificate is designed to achieve a beginning professional position in tax. Skyline College students have many goals. The accounting department has developed curriculum and pedagogy to allow all our courses to be taught both face-to-face and distance ed. This allows the most flexible access to all students. The



Department works diligently to offer the courses and sections to meet student demand. We value a climate of a student's first philosophy.

I.B. Program Planning Team

Annual program planning is intended to be a collaborative process which promotes dialogue and reflection. Please identify all individuals who contributed to or shaped the narrative. Include names and the title or role of each person.

Narrative

The Accounting Faculty included in the APP:

Linda Whitten, Department Coordinator

Richard Claire, Adjunct and accounting professor emeritus

David Hall, accounting lab tutor

Alex Korniaikov, Adjunct professor tax

Guillermo Ortiz, Professor Accounting and Business

Marvin Steinberg, Adjunct professor Accounting

Hellen Zhang, Associate Professor Accounting

II.A. Analysis: Progress on Prior Program Objectives (Goals) and Activities

Describe the progress made on previously established program objectives (goals) including identification of achievements or areas in which further effort is needed. New programs which have not yet established CPR/APP objectives should discuss progress on program implementation or activities.

Narrative

A comprehensive marketing plan is needed to market the Advanced Accounting Certificate. This will be a priority for future marketing of the advanced certificates. This certificate was designed for the college graduate who needs to retrain to enter the accounting profession as a CPA. The CalCPA allows applicants to sit for the Uniform CPA exam after completing 150 hours/units regardless of the undergraduate degree. Rather than requiring applicants to return to the four-year institutions for an accounting degree, which is very expensive, applicants may take accounting and business courses within the California Community College system that they need to be qualified to sit for the Uniform CPA Examination.

Progress includes creation of two new accounting courses in 2017-2018. They include Financial Statement Analysis and Accounting Ethics. The Financial Statement Analysis course was added as an elective to the A.S. Accounting, Accounting Certificate and the Advanced Accounting Certificate. The Accounting Ethics course was added as a required course to the A.S. Accounting, Accounting Certificate, Advanced Accounting Certificate, Individual Taxation Certificate, and the Enrolled Agent Certificate.

Progress on the tax certificates has been slow due to change in faculty. The tax faculty hired in 2016-2017 was unable to continue at Skyline College for this academic year. We hired a new adjunct faculty in 2017-2018 to teach the classes. The Enrolled Agent Certificate is a CTE certificate leading to certification and employment without a bachelor's degree.

The Department will work with MCPR to develop marketing strategies and produce web and print publications to market the two new certificates in Individual Tax Preparer and Enrolled Agent Preparation Certificates. The projections are that 70% of the current tax preparers will retire within five years. We will be ready to train the next generation of tax preparers.

II.B. Analysis: Program Environment

Describe any recent external or internal changes impacting the program or which are expected to impact the program in the next year. Please include when the specified changes occurred or are expected to occur.

Narrative

The Advanced Accounting and Enrolled Agent Certificates and associated courses were cancelled due to low enrollment. The Department will evaluate whether resources should be spent to continue program development of the advanced Accounting Certificate. The Accounting Advisory Board is meeting in May 8, 2018 to advise the department, division and college on the future of the program. If the certificates are to continue, marketing strategies will be developed in collaboration with MCRP. An alternative is to bank or delete the program and have students complete the coursework at CSM.

The economy has remained strong for San Mateo County and unemployment is low. This may be a factor in lower enrollment. If the economy takes a downturn the Accounting Department will be ready for that downturn. The projections are that 70% of the current tax preparers will retire within five years. We will be ready to train the next generation of tax preparers.

The department has offered some, but not all of the courses that were developed for the program. Enrollment numbers varied from course to course. Two out of the three semesters of Intermediate Accounting were offered. Because of low enrollment, the third course in the sequence was cancelled for fall 2018. The Department will collaborate with MCPR in developing a marketing plan for marketing the Accounting program and the new certificate programs. We will try offering the third course in the series so students can complete the course sequence necessary to sit for the California Uniform CPA Examination.

The department worked with publishers to reduce the cost of effective course materials by partnering with Kevin Chak at the Bookstore to purchase course materials at course registration rather than at the bookstore. This will be especially helpful for students on financial aid.

II.C. Analysis: Student Learning Outcomes (SLOs and PSLOs)

(1) Instructional Programs Only: Describe what was learned from the assessment of course SLOs for the current and past year.

(2) Student Service Programs Only: If PSLOs are being assessed this year (3-year cycle), describe what was learned. If no assessment was done because this is an off-cycle year, please state that this item is not applicable.

Narrative

The SLO's in each accounting and tax class were examined in the APP process. Most changes were choice of wording rather than substantive changes. All changes were entered into TracDat at the beginning of the fall 2017 semester when the COR updates became active.

The Accounting Department assesses each SLO each time a course is taught. We enter data based on the 3-year assessment calendar. However, should accreditation requirements change, we have data for all semesters, all SLO's. The Department is pleased to report that SLOAC testing continues to exceed the minimum standard set for each SLO. Testing results, recorded in TracDat demonstrate that the department faculty continued pedagogy development and this has resulted in increased results. Faculty teaching a course discuss the results and talk about any changes in the course content, delivery or technology. One change in face-to-face teaching that we believe has been responsible for continual improvement in our SLOAC testing for student learning is using the flipped classroom approach. Students are fully engaged, teach, and learn from each other.

The annual success rates from 2015-2016 to 2016-2017 went down from 67.7% to 61.3% for **face to face** courses. The annual success rates from 2015-2016 to 2016-2017 increased from 60.3% to 63.3% for **online courses**. What is surprising is that enrollments went down 137 students in the same period (2015-16, 690 students) to (2016-17, 553 students). The department needs to analyze the data and come up with strategies to increase success rates for students. In addition, work on enrollment strategies in Accounting. This will be a priority for 2018-2019 as the college goal is to increase success rates to 75%.

A goal for the Accounting Department will be for all online instructors to have their online sites reviewed by the CTTL instructional designers adhering to the OEI rubric. Training will include having visitors attend BEPP Division meetings to demonstrate innovative success strategies and provide engagement in conversations about teaching and learning and best practices. Faculty will attend CTTL workshops and the CTTL Learning space where they can find resources to help them strengthen student learning, engagement, support, and success. Also, the Dean will bring in speakers to explore the cohort structure and collaborative learning environments.

III.A. Reflection: Considering Key Findings

Consider the previous analysis of progress achieved, program environment, and course-level SLOs or PSLOs (if applicable). What are the key findings and/or conclusions drawn? Discuss how what was learned can be used to improve the program's effectiveness.

Narrative

The SLO's in each accounting and tax class were examined in the APP process. Most changes were choice of wording rather than substantive changes. All changes were entered into TracDat at the beginning of the fall 2017 semester when the COR updates became active.

The Accounting Department assesses each SLO each time a course is taught. We enter data based on the 3-year assessment calendar. However, should SLOAC assessment requirements change, we have data for all semesters, for all SLO's. The PRIE data indicates the following Enrollment data: Face to face courses (excluding Summer) enrollment has decreased 2012-13 from 856 to 553 students in 2016-17, a decrease of 303 students. Accounting Online course enrollment has increased from 457 students in 2012-13 to 566 students in 2016-17 an increase of 109 students. The trend indicates that more online courses have been offered in the Accounting Department. The data shows that success rates for ACTG distance courses over the five years is 62.4% and success rates for face to face over the same time period are at 64.2%. The success rates are close indicating that the Department needs to work on strategies to increase success rates which are low.

One possibility for lower enrollment is that as the economy changes, so does the FTES. This is well documented over the last thirty years in San Mateo County. The Department will work on strategies to increase marketing of the programs and do more outreach. Solutions include strategies to work with Strong Workforce to explore the possibility of dual enrollment opportunities in the future. Keep building student enrollment in the strong Honor's Program and Kappa Beta Delta Business Honor Society. The faculty have encouraged students to attend Skyline College as freshmen rather than attending four-year schools directly from high school. Also, working on the expansion of the accounting program to include advanced courses may make the program more attractive for students seeking new careers. By adding these new courses the LOAD has dropped.

Another solution for the decreased load for the department is to market the new Advanced Accounting and Enrolled Agent Certificates. The advanced accounting certificate is for students who have already earned a bachelor's degree in something other than accounting. The tax certificates do not require a degree for certification. With the help of our Advisory Committee we will assess the future of the Advanced Accounting courses and certificates along with the Enrolled Agent Certificate. The College of San Mateo also offers advanced accounting and tax

courses so there may be duplication. The Skyline College accounting faculty can advise students to complete their advanced accounting and tax course work at CSM.

The withdrawal rates decreased from 18.6% in 2012-13 to 18.3% in 2016-17 for **face to face courses**. The withdrawal rates increased from 13.8% in 2012-13 to 15.2% in 2016-17 for **distance courses**. The Department has a strong commitment to focus on strategies to increase success, retention and enrollment. Planning meetings will occur beginning Fall 2018 with the Dean, Coordinator and faculty.

III.B. Reflection: ISLOs

If your program participated in assessment of ISLOs this year:

- (1) What are the findings and/or conclusions drawn?
- (2) Does the program intend to make any changes or investigate further based on the findings? If so, briefly describe what the program intends to do.

Narrative

Accounting did not participate in assessment of ISLO's this year.

IV.A. Strategy for Program Enhancement: Continuation/Modification

Indicate whether the program is continuing implementation of the last CPR strategy or revising the strategy. Please describe the modifications if revisions are intended.

Note: Any new strategies should be linked to Institutional Goals through creation of objectives in the next section. If the program has not yet participated in comprehensive program review, an annual or multi-year strategy can be defined in this item.

Narrative

We started accounting course pedagogy redesign to improve retention and success in 2017-2018 including ACTG 131, 144, 145, 171, and 172. We will continue the redesign during the 2018-2019 year.

Accounting faculty will attend flex day activities and CTTL workshops, presentations and trainings to keep informed of new instructional best practices, pedagogy, and curriculum design. All faculty who teach online courses will have their online courses reviewed with the instructional designer to verify alignment with the OEI rubric. The Dean will invite the CTTL to meetings to discuss cohort based models of instruction. The department is committed to improving success and retention rates.

IV.B. Strategy for Program Enhancement: Action Plan and Resource Requests

Based on the most recent CPR and any desired modifications, develop an annual action plan with related resource requests. No narrative response will be entered in this section, but the objectives you create will be printed automatically in the APP report under this item.

(1) To begin, click on PLANNING at the top of the page, then CREATE A NEW OBJECTIVE. To view previously created objectives, click PLANNING at the top of the page, then VIEW MY OBJECTIVE.

(2) IMPORTANT! Make sure to associate each objective to this standard in the APP. Need help? Contact the PRIE Office for further instructions. Institutional Goals.

Narrative






II.A. Completion of the last two courses for the Advanced Accounting Certificate (Auditing and Finance).

II.A. Marketing strategy and implementation by staff within Skyline College for the Advanced Accounting and Enrolled Agent Certificates.

II.B. Department will participate in the decision of whether to move forward on the new Certificates.

III.A. Develop a plan to use or open source Enrolled Agent course materials.

IV.A. The accounting faculty will complete the review of course pedagogy to improve retention and success rates.

Associated Objectives
 <u>576-Completion of the last two courses for the Advanced Accounting Certificate (Auditing and Finance)</u>
 <u>578-Decision on future of the Advanced Accounting and Enrolled Agent Certificates</u>
 <u>577-Market strategy and Implementation for Advanced Accounting and Enrolled Agents Certificates</u>
 <u>580-Professional Development</u>
 <u>579-Open Source Enrolled Agent Course Materials</u>

Objectives of Accounting Department

Planning Year: 2018-2019

Planning Year: 2018-2019

Unit Code	Planning Unit	Unit Manager
2411ACTG00	Accounting	Whitten, Linda

Objective Status: New/In Progress

576	<p>Completion of the last two courses for the Advanced Accounting Certificate (Auditing and Finance)..</p> <p>To complete our Advanced Accounting Program, we want to add two last courses: Auditing and Finance in 2018-2019.</p>
577	<p>Market strategy and Implementation for Advanced Accounting and Enrolled Agents Certificates</p> <p>If the two new certificates are to continue, the accounting department needs help in developing and implementing a Marketing strategy. The assumption is staff within Skyline College would help create the marketing plan.</p>
578	<p>Decision on future of the Advanced Accounting and Enrolled Agent Certificates</p> <p>Department will participate in the decision of whether to move forward on the new Certificates with the Accounting Advisory Committee, the Division, and the College.?</p>
579	<p>Open Source Enrolled Agent Course Materials</p> <p>Develop a plan to use or open source Enrolled Agent course materials with the tax faculty.</p>
580	<p>Professional Development</p> <p>The accounting faculty will continue professional development to increase retention and success. They will attend CTTL webinars, workshops and conferences to engage in new pedagogical approaches to teaching and learning.</p>