



# Skyline College

## Program Review Update Report 2025 - 2026

SKY Dept – Accounting

Michael Kane

*Michael Kane*

12/12/2025

## SKY Instructional Program Review Update

**Submitter Name:**

Tony Vierel

**Submitter Date:**

12/08/2025

**DIVISION:**

Business, Education, and Professional Programs (BEPP)

**PROGRAM NAME:**

Accounting

**YEAR OF REVIEW:**

2025 -2026

### 1. STUDENT LEARNING OUTCOMES

What notable conclusions were drawn from the assessment results? If available, note any differences in assessment results by key disaggregations (e.g. modality, learning communities, etc.). What have been the implications for the program? Specific questions to answer in your response:

i. What percentage of course SLOs have been assessed in the last three years?

Number of Course SLOs:

54

Percentage:

82

ii. Which course(s) were assessed in the last three years?

ACTG100, ACTG121, ACTG131, ACTG146, ACTG169, ACTG200

iii. Degree-bearing programs are expected to assess Institutional SLOs, ideally during each ISLO's featured year. List which course(s) were assessed for which ISLOs in the last three years.

Fall 2024-Fall 2025: ISLO Supporting Claims, 217 students assessed, 90% of students were successful (ACTG131). ISLO Ethical Practices, 233 students assessed, 97% of students were successful (ACTG121). ISLO Making Informed Choices, 169 students assessed, 96% of students were successful (ACTG200). ISLO Evaluating sources, 362 students assessed, 95% of student were successful.

iv. Drawing from course and institutional SLOs results, what notable conclusions were drawn? Which results led to action(s) that were planned or taken, if any, to enhance student learning in those courses?

The accounting department understands the importance of ensuring students understand the importance of ethics, GAAP principles, and statement analysis in decision the making process. The department stresses the importance of SLOs and ISLOs.

### 2. CURRICULUM

Please indicate whether the following tasks have been completed:

Submitted a current assessment calendar with all active courses to the Office of Planning, Research, and Institutional Effectiveness

Yes

Updated the Improvement Platform with new and/or changed SLOs, after approval by the Curriculum Committee

Not Applicable

Updated the program website with new and/or changed PSLOs after they are published in the College Catalog

Not Applicable

## SKY Dept - Accounting

Reviewed, updated (as needed), and submitted degree and certificate maps to the Curriculum Committee  
Yes

### 3. ADDITIONAL INFORMATION

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Please note anything else that has not been captured above that is relevant to program accomplishments, challenges, and resource needs. Explain and document your response as needed.

N/A

# Goals & Resource Requests

## ONGOING OR REVISED GOAL – Goal # 1 Provide Business Program Students with a Solid Foundation in Accounting Principles and Knowledge

Our curriculum consists of several courses, including financial accounting, managerial accounting, international accounting, financial statement analysis and taxation.

The financial accounting course teaches students the fundamental principles of accounting, including the preparation and presentation of financial statements, such as the balance sheet, income statement, and statement of cash flows. It also covers the accounting cycle, which includes the recording of transactions, adjusting entries, and closing entries. Additionally, students learn how to interpret financial statements and analyze financial data to make informed business decisions.

The managerial accounting course focuses on the use of accounting information for internal decision-making. It covers topics such as cost-volume-profit analysis, budgeting, variance analysis, and performance measurement. This course is vital for students who are interested in managerial roles, as it teaches them how to analyze and interpret financial data to make sound business decisions.

The international accounting course is a specialized course that teaches students about the accounting practices and standards used in different countries around the world. The course is designed to provide students with an understanding of the global accounting environment and to prepare them to work in international business and finance.

The financial statement analysis course is a specialized course that teaches students how to analyze financial statements and other financial information to make informed business decisions. The course is designed to provide students with a deep understanding of financial statement analysis concepts, tools, and techniques.

The taxation course covers the fundamental principles of tax law and prepares students to understand and comply with tax regulations. It covers topics such as tax planning, tax compliance, and tax research. Additionally, students learn how to prepare tax returns and analyze the tax implications of various business transactions.

Moreover, accounting departments provide students with opportunities to gain practical experience through internships and co-op programs.

### Year Initiated

2022 - 2023

### Goal Status

Active

### Implementation Step(s) and Timelines

# Goals & Resource Requests

## Implementation Steps

The department will continue to develop pedagogy for both face-to-face students as well as distance education. Four faculty have completed Canvas training and all of the faculty have attended CTTL workshops and plan on continued attendance. We strive to improve our retention and success rates for all students.

The department faculty have actively participated in SLOAC testing and analysis. We are working on pedagogy development to improve testing results although we have met or exceeded the criteria in each class taught during this program review period. Notably, the results have continued to rise from year to year, hopefully, due to our pedagogical changes.

The department has a premier accounting lab for TBA assignments, tutoring, and group work. Students have access to 36 computers. The lab is also used for special accounting classroom sessions which require student hands-on experience. The tutoring lab is staffed by a qualified accounting tutor 26 hours per week and these hours are supplemented by two full-time accounting instructors maintaining the open lab for an additional 16 hours per week. Not only is tutoring essential element of the lab, but most importantly, students can work in groups and coach each other improving student to student interaction. Kappa Beta Delta, the business honor society, and the Investment Club also use the lab for meetings and program development.

The SLO's in each accounting and tax class were examined in the CPR process. Most changes were choices of wording rather than substantive changes. All changes shall be entered into Nuventive at the beginning of the fall semester when the COR updates become active. The accounting department assesses each SLO each time a course is taught. We enter data based on the 3-year calendar of assessment. 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 Nuventive demonstrate that the department faculty continued pedagogy development has resulted in increased results. Faculty teaching a course discuss the results and talk about any changes in the course content, delivery, or technology.

Each accounting or tax class maps to at least one PSLO. The process of mapping the SLO's was very interesting. It required the faculty to discuss not only what each class should achieve but how the course content satisfies the program. This accomplishment took several drafts to complete.

Two instructors in the accounting department participated in the SLO assessment. Both faculty found that the critical skills in the course clearly added to the college's challenge to provide students with critical thinking skills and that current testing in the accounting program satisfies the college's needs. This is one area of the added responsibility that demonstrates results.

We are re-activating our KBD Chapter after pausing it due to Covid-19 safety precautions.

## Timelines

Fall 2023

## Mapping

- SKY College Values: (X - Selected)

- **Open Access:** undefined (X)
- **Student Success and Equity:** undefined (X)
- **Academic Excellence:** undefined (X)
- **Participatory Governance:** undefined (X)
- **Sustainability:** undefined (X)

## UPDATE

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### Goal Update Date

11/04/2022

### Academic Year Updated

# Goals & Resource Requests

2022 - 2023

## Goal Update

On Schedule

### Goal Update Narrative

We monitor course materials to ensure students learn the most up-to-date accounting rules and regulations. We will offer different modalities for students to complete our Accounting courses (HyFlex).

## ONGOING OR REVISED GOAL Goal - Goal # 2 Increase Student Matriculation with Accounting Certificates and Degrees

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 department provides AS Degree Program and four certificates:

- \* Accounting Certificate of Achievement
- \* Accounting Clerk Career Certificate
- \* Accounting Clerk in Government Accounting Certificate of Specialization
- \* Individual Tax Preparer Certificate of Specialization

Certificates and degrees in accounting and taxation lead to gainful employment in accounting and taxation. The Tax program at Skyline College has also grown. The first certificate is the Individual Tax Preparer Certificate. This level would prepare 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.

### Year Initiated

2022 - 2023

### Goal Status

Active

### Implementation Step(s) and Timelines

#### Implementation Steps

The department faculty have actively participated in SLOAC testing and analysis. We are working on pedagogy development to improve testing results although we have met or exceeded the criteria in each class taught during this program review period. Notably, the results have continued to rise from year to year, hopefully, due to our pedagogical changes.

The department has a premier accounting lab for TBA assignments, tutoring, and group work. Students have access to 36 computers. The lab is also used for special accounting classroom sessions which require student hands-on experience. The tutoring lab is staffed 26 hours per week by a qualified accounting tutor and these hours are supplemented by two full-time accounting instructors maintaining the open lab an additional 16 hours per week. Not only is tutoring an important element of the lab, but most importantly, students can work in groups and coach each other improving student to student interaction. Kappa Beta Delta, the business honor society, and the Investment Club also use the lab for meetings and program development.

Continuing to build the connection with CalCPA is our accounting students' connection to their profession. Core to CalCPA is enhancing the image and promoting the integrity of the CPA profession. CalCPA most directly influences key constituencies and public perception of CPAs through public and media relations as well as image advertising and community outreach programs.

### Timelines

Fall 2022

# Goals & Resource Requests

## Mapping

- SKY College Values: (X - Selected)

- **Open Access:** undefined (X)
- **Student Success and Equity:** undefined (X)
- **Academic Excellence:** undefined (X)
- **Community Partnership:** undefined (X)
- **Sustainability:** undefined (X)

## UPDATE

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### Goal Update Date

11/04/2022

### Academic Year Updated

2022 - 2023

### Goal Update

On Schedule

### Goal Update Narrative

Along with our current certificates and accounting degrees, new certificates that have been developed include the Accounting Clerk Career Certificate and the Accounting Clerk in Governmental Accounting Certificate. These newly created certificates qualify students for employment in various business sectors.

## DISCONTINUED GOAL - Create Accounting Courses Offered Via HyFlex Modality

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Offer students a HyFlex course option.

### Year Initiated

2022 - 2023

### Goal Status

Inactive

### Implementation Step(s) and Timelines

Implementation Steps:

Instructor training in HyFlex pedagogy.

Develop a pilot course utilizing the HyFlex modality.

Offer pilot course in the HyFlex modality.

Our desire is not to start from scratch but to mix available material to present a comprehensive package for students. We will look for case studies and examples relevant to the students of Skyline College. All components will incorporate diverse perspectives and include contemporary issues in accounting.

Timeline:

Spring 2023 - Fall 2023: acquire necessary equipment, instructor training, and perform any necessary course revision/redesign needed to implement the HyFlex modality for the pilot course.

Spring 2024: launch HyFlex modality course.

## Mapping

- SKY College Values: (X - Selected)

- **Open Access:** undefined (X)
- **Student Success and Equity:** undefined (X)
- **Academic Excellence:** undefined (X)
- **Sustainability:** undefined (X)

# Goals & Resource Requests

## UPDATE

### Goal Update Date

12/01/2025

### Academic Year Updated

2025 - 2026

### Goal Update

Discontinued

### Goal Update Narrative

BEPP Dean is not allowing any additional HyFlex courses.

## DISCONTINUED GOAL - Develop and Offer Zero Textbook Cost Courses in Accounting

Zero Cost Text Books - develop the zero cost text books program for ACTG100 - Accounting Procedures, ACTG121 - Financial Accounting and ACTG131 - Managerial Accounting

### Year Initiated

2022 - 2023

### Goal Status

Inactive

### Implementation Step(s) and Timelines

#### Implementation Steps:

We desire to remix information for the Financial Accounting course by combining OER resources and examples we have created, resulting in a zero-cost text for the students of Skyline and our sister colleges. The newly completed package will include content, test banks, video, PowerPoint, and additional miscellaneous material.

Our desire is not to start from scratch but to mix available material to present a comprehensive package for students. We will look for case studies and examples relevant to the students of Skyline College. All components will incorporate diverse perspectives and include contemporary issues in accounting.

We will research different resources, consult colleagues, and begin to incorporate OER source materials into our Spring 2023 course as a pilot test.

#### Timeline:

Spring 2023: research available OER and ZTC resources.

Fall 2023: pilot the initial ZTC ACTG121 course.

Spring 2024: implement ZTC availability for all ACTG121 sections. Begin the process to convert additional Accounting courses to ZTC.

#### Measure of Success:

We will solicit feedback from students and staff and based on the results of the surveys, make necessary revisions. Test scores and completion rates of the SLOs can be compared to the current text. If scores are the same or higher, this will be an indicator that the ZTC material is as good, or better, as the higher cost text.

Once the project has been approved, Hellen Zhang (the other full time accounting instructor) and I will consult with the adjunct instructors at Skyline and we will contact the accounting instructors at Cañada College and College of San Mateo to discuss using the ZTC materials developed by our department.

The creation of zero cost textbooks for ACTG121 and ACTG131 would support the creation of Business Administration AS-T and Business Administration CA as ZTC degree and certificate pathways as well as support Business Management AS as ZTC degree pathway development with minimal additional (BUS. and MATH) courses required to complete ZTC degree status.

### Mapping

- SKY College Values: (X - Selected)

- **Open Access:** undefined (X)

## Goals & Resource Requests

- **Student Success and Equity:** undefined (X)
- **Academic Excellence:** undefined (X)
- **Sustainability:** undefined (X)

### UPDATE

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**Goal Update Date**

12/01/2025

**Academic Year Updated**

2025 - 2026

**Goal Update**

Discontinued

**Goal Update Narrative**

It is difficult to develop ZTC for accounting. Have worked with the library to attempt to develop a book. May look into this at a later date.