

Assessment: Program Review Updates prior to Fall 2018



Program (ACCT) - Accounting Clerk/Bookkeeper Cert CT.3060

Program Catalog Summary:

Certificate:

SC Program: CT.3060

PROGRAM DESCRIPTION: Completion of the Certificate Program will prepare the student for entry-level position in accounts receivable, accounts payable, payroll, and general ledger.

This certificate is approved through the California Community College Chancellor's Office. Upon satisfactory completion of the listed requirements and filing an application for graduation with Admissions and Records, the student's transcript will reflect completion of this certificate.

PROGRAM LEARNING OUTCOMES:

Upon successful completion of this certificate, the student should be able to:

1. Express the accounting equation; identify and perform the processes of the accounting cycle; and prepare and interpret the basic financial statements for service and merchandising organizations in accordance with generally accepted accounting principles.
2. Use integrated accounting software in performing the processes of the accounting cycle and preparing the basic financial statements for service and merchandising organizations in accordance with generally accepted accounting principles.
3. Prepare and process payroll records and payroll tax returns in compliance with applicable federal and state laws and regulations.
4. Demonstrate the use of skills relevant for problem solving, decision making and solving ethical dilemmas in the business environment including critical thinking, effective written and oral communication, working effectively in teams and the proficient use of computers for information search, retrieval, problem solving and communication.
5. Identify and explain the current economic indicators regarding inflation, unemployment, monetary and fiscal policy and their effects on consumers and small businesses.

GAINFUL EMPLOYMENT INFORMATION: For information about our graduation rates, the median debt of students who completed this certificate, and other important information, please visit our website at http://www.shastacollege.edu/bait_acct_gainful_employment/.

CERTIFICATE REQUIREMENTS:

ACCT 101? Basic Accounting I 3
ACCT 102? Basic Accounting II 3
ACCT 103 Computerized Accounting 2
ACCT 104 Payroll Accounting 2
BUAD 10 Introduction to Business 3
BUAD 66 Business Communications 3
BUAD 106 Business Mathematics 3
BUAD 166 Business English 3
OAS 10 Excel for Windows-I 1
OAS 51 Introduction to Keyboarding and Word 3
OAS 64 Computerized Ten-Key .5
OAS 166 Records Management 2
TOTAL UNITS FOR CERTIFICATE 28.5?

Student may take ACCT 2 in place of ACCT 101 or ACCT 102

Fall 2017

Prepared By: Scott Gordon, Casey Schurig, Don Cingrani, Darren Gurney, John Cicero

What improvements are needed? Please reference items from any associated program reviews as needed.: Increase the number of program awards; recruit additional accounting tutors; coordinate with Advisory Committee members and Shasta College Career Center in developing internship opportunities for program students; coordinate with the local VITA program for program students to volunteer; close the loop in PLO tracking by getting disaggregated student SLO assessment results; and, develop system for tracking individual student's progress toward degree completion and post program job placement. Our business communications, records management, and basic accounting classes have success rates lower than 70% at 57.62%, 67.78% and 66.35% respectively. So, we need to evaluate those classes to see what barriers might exist for successful completion. Additionally, our program completer rate of 9 is much better than the 3 from 2016-17, it still could be improved.

Who completed this form?: Scott Gordon

Participation in the report: Area Faculty (list in the next box)

Summarize Participation comments: The number of completers of this program had dropped off in 2014 - 2016, but through additional student encouragement it is back up to previous levels of 9 completers. Given that there are 35 students in the ACCT 102 class, if we looked for a 50% program completion rate, we should be shooting for the target of 18 completers. That means doubling the completion rate. Accounting traditionally has a low course completion rates statewide because of the rigor of the courses involved. But, we can still do better than we are doing. Future focus should be on improving the number of program awards, recruiting additional accounting tutors, developing internship opportunities for program students, developing a system to track individual student's progress through the program as well as after they leave Shasta College, and closing the loop in PLO assessment via disaggregated SLO assessment results. Participating faculty include Don Cingrani, Scott Gordon, Casey Schurig,, Darren Gurney, and John Cicero.

Recommendation for Discontinuance?: N/A

Analyze Overall PLO achievement: The program has five PLOs. Four of the five PLOs were met. One of the PLOs on economic indicators was missing the data to make an effective evaluation. On that PLO, we need to align our data collection at the course level with our program learning outcome.

What changes could be (or have been) made to improve the program?: The program's Computerized Accounting course (ACCT-103) was changed from an on-campus course taught in a computer lab environment to an on-line course utilizing a textbook that included a full student desktop version of QuickBooks Pro. This not only improved student enrollments but also eliminated the \$500 - \$600 biannual cost of upgrading the QuickBooks desktop software in our computer lab. This course has been recently updated to using QuickBooks Online which has further eliminated the need to install and maintain QuickBooks desktop software in our Math & Business Learning Center. We need to either align the collection of course level data with our PLO or change our PLO. The program in general is strong with regards to its program learning outcomes.

Resources needed to implement the changes noted above: We have just hired a student success facilitator to assist in helping students in program completion. Continued support for this position is critical to our us reaching our goals.

Labor Market Demand: Since we no longer have up-to-date job data provided by our college, we can use California Perkins data as an approximation. That data shows a moderate job growth of 1.4% with median wages of \$20 per hour. Previously cited 2010-11 EMSI employment data covering Accounting Technology/Technician and Bookkeeping occupations for the 11-county Nor Cal region showed that, while regional job growth in these occupations had declined slightly, job openings continued to exceed regional program completers. More current EMSI data is necessary to confirm whether this trend continues today.

Duplication of training: There are CTE accounting programs at most of the community colleges in the area. But the training is for the local job market so there is no overlap in training. There is some course overlap between our Accounting Clerk/Bookkeeper certificate and our Business Administration-Accounting AS degree. While both of these programs are designed to prepare students for entry-level accounting, bookkeeping or clerk positions, the AS degree provides more depth of accounting and business knowledge/skills which may result in more advancement opportunities for program completers after initial job placement. Further, these program awards are "stackable" in that students can complete the Accounting Clerk/Bookkeeper certificate and later, by taking (stacking on) some additional accounting/business courses, complete the Business Administration-Accounting AS degree. The AS degree also allows students the choice of focusing on the clerical (bookkeeping) aspect of accounting (by taking ACCT-101 and ACCT-102) or the analytic/interpretive aspect of accounting (by taking ACCT-2 and ACCT-4). Finally, allowing students to choose ACCT-2 and ACCT-4 provides further "stackability" for those program students who think they may want to later go on to a 4-year business degree.

Program effectiveness: Our program completion has increased, but this is an area we are currently working on. We are working with our new student success facilitator to make improvements in this area.

Other data indications for program improvement: We have three classes that have weaker success rates. BUAD 66, ACCT 101 and OAS 166. We need to look at those classes to see if we can make improvements.

Replicating community college programs north of Sacramento?: Butte College, and Yuba College have similar programs. Based upon the 2010-11 EMSI labor market data covering Accounting Technology/Technician and Bookkeeping occupations for the Nor Cal region, regional job openings exceeded regional program completions (certificates and degrees) by nearly 50%. Based upon

this there does not appear to be a duplication of training that exceeds area demand although more current EMSI data is necessary to confirm whether this remains true today.

CSU and UC Transfer impact analysis:: This is not a transfer program so there is no impact on transfer. However, the additional course enrollments resulting from students pursuing this program has a positive impact on UC/CSU transfer students by allowing for more options as to course delivery methods and scheduling.

Influence on related programs and services: This is a certificate program that is stackable and can lead to the Business degree with an emphasis in accounting.

Specific additional program reflections: Many of the courses in this program are also used in the other business and OAS degree programs. Many who graduate with this certificate move into administrative/OAS type of fields while others move into the Accounting/Bookkeeping area.

Other factors for consideration: Most of this program can be completed online. Records Management and Accounting 102 are only occasionally done online. They are the only restrictions to a completely online program. Many of our current support staff members at Shasta College started in this program. We now have former students in admissions, counseling, payroll, financial aid, equity, and other areas.

****TO BE COMPLETED BY THE PROGRAM REVIEW COMMITTEE** PRC Action::** PRC recommends the program continue without qualification

Summary Date: 04/11/2018

Summary of findings: Final CT. 3060 Accounting Clerk/Bookkeeper Certificate

The PRC recommends this program continue without qualification. The program has averaged 7.6 completers per year since 2012/2013. The 5-year average success rate is 72% for the certificate, which is above the Institution-set Standard of 70%. The most recent year (2016-2017), the success rate was even higher at 75%. Retention rates are very strong with a five-year average of 89.61% for the certificate and have increased to 91.29% in the most recent year (2017). Enrollments have remained consistent with a 5-year average of 18 students per section in the certificate. The SLO's for all classes have been mapped to the PLO's and ISLO's.

The PRC recommends the following:

- 1) Faculty review the number of sections offered and enrollments. Consider offering courses in different modalities or time slots. Some of the required courses (BUAD 166) only average 16-17 students per section.
- 2) Faculty are encouraged to investigate and pursue changes as noted in their program review, "Given that there are 35 students in the ACCT 102 class, if we looked for a 50% program completion rate, we should be shooting for the target of 18 completers." The completion rates are low for this certificate.

Summary review date: 04/11/2018

Date summary sent to program faculty and/or counselors: 04/12/2018

Program faculty response: From Faculty Scott Gordon on 4.12.18

I completely agree with the committees assessment of the program, including the completion rate based on the ACCT 102 class. I thank them for their time and input on this. I know it takes significant time and effort to look at these things.

For the next step:

I wish there were some way to discover at which point the students are not completing? Why is the completion rate so low? Is there a particular class? Do they just drift off? Is there some hurdle that is impeding the higher completion rate? Is there a choke point? Are they becoming non-completers at the same point, or is every non-completer dropping out at a different point? Are they being hired away prior to completion? Are they running out of financial aid? Do they not feel part of a cohort? Do they no longer believe the certificate has value?

Is there some individual or department on campus who does this kind of analysis? If not, and if it is the faculty responsibility to figure this out, how can we get the data we need to complete the analysis ourselves? It would take some time to track the students on an individual basis. Has the college allocated any resources to do something like this? Should we hire a team of students to contact all non-completers? Can we find out who the non-completers are? Are there grants or a budget for this? Should the faculty be contacting all non-completers to do this research?

I would hate to have the committee analysis be done and then nothing be done about it. But, we need to know exactly where the problem exists in order to effect any change. I want to have change.

How do we move forward?

From Carolyn Borg, Counselor on 4.12.18

I just have one comment about the certificate in Accounting. I know there are a number of students that start out pursuing the Accounting certificate and then move to the A.S. Business Accounting. There are only 3 additional courses required for the certificate: BUAD 106 Business Math, BUAD 166 Business English, and OAS 166 Records Management. I'm wondering if the Business faculty would be willing to substitute the higher level Math and English classes students are taking for the degree plus waive the Records Management course. That would mean that every student earning the AS Business Accounting would also earn the certificate in Accounting. Seems like a stackable certificate to me. And I would assume that the program outcomes for the degree would satisfy the program outcomes for the certificate, but maybe not. Just a thought.

(Note: Scott Gordon commented back to this response: "Good thought.")

Date summary sent to College Council: 04/26/2018

Date reviewed by College Council: 05/01/2018

College Council response or additional action: Committee acknowledged receipt of program review recommendations.

Fall 2017 Program Review
Course Statistics

Course Name	Academic Year					
	2012-13	2013-14	2014-15	2015-16	2016-17	
ACCT-101	# of Sections	10	7	9	8	7
	Enrollment	255	222	228	196	220
	FTES	27.1	23.5	21.8	19.5	22.9
	FTEF	1.75	1.70	1.69	1.21	1.69
	WSCH	914	815	785	699	857
	Avg Enrl/Section	26	32	25	25	31
	Avg FTES FTEF	14.02	13.74	11.96	14.67	13.55
	Avg WSCH FTEF	479	479	436	535	507
	ACCT-102	# of Sections	1	1	1	1
Enrollment		18	44	27	32	35
FTES		1.9	4.1	2.1	2.9	3.2
FTEF		0.25	0.24	0.24	0.24	0.24
WSCH		56	169	86	119	132
Avg Enrl/Section		18	44	27	32	35
Avg FTES FTEF		7.48	16.96	8.69	12.00	13.24
Avg WSCH FTEF		224	699	356	492	546
ACCT-103		# of Sections	2	2	2	2
	Enrollment	58	61	54	59	58
	FTES	5.4	3.6	3.5	3.3	4.0
	FTEF	0.43	0.43	0.43	0.43	0.43
	WSCH	211	222	214	202	247
	Avg Enrl/Section	29	31	27	30	29
	Avg FTES FTEF	12.46	8.31	7.98	7.54	9.23
	Avg WSCH FTEF	487	512	494	466	570
	ACCT-104	# of Sections	1	2	2	2
Enrollment		31	55	42	34	39
FTES		1.9	3.2	2.9	1.7	2.5
FTEF		0.18	0.35	0.35	0.35	0.35
WSCH		86	148	135	80	114
Avg Enrl/Section		31	28	21	17	20
Avg FTES FTEF		10.20	9.14	8.37	4.94	7.03
Avg WSCH FTEF		469	423	386	229	326
BUAD-10		# of Sections	20	21	20	19
	Enrollment	662	653	627	640	667
	FTES	56.6	62.1	57.8	59.9	64.0
	FTEF	3.20	3.60	3.20	3.15	3.33
	WSCH	1,719	1,876	1,752	1,817	1,915
	Avg Enrl/Section	33	31	31	34	32
	Avg FTES FTEF	17.25	16.68	16.66	17.56	17.09
	Avg WSCH FTEF	524	505	508	536	522
	BUAD-66	# of Sections	9	5	8	8
Enrollment		209	176	198	187	160
FTES		18.0	16.1	18.6	17.2	14.8
FTEF		1.20	1.00	1.20	1.14	1.20
WSCH		548	491	566	524	454

Fall 2017 Program Review
Course Statistics

	Avg Enrl/Section	23	35	25	23	20
	Avg FTES FTEF	13.42	16.10	14.33	14.00	11.42
	Avg WSCH FTEF	409	491	437	427	351
BUAD-106	# of Sections	8	5	3	4	4
	Enrollment	187	122	98	93	84
	FTES	17.5	11.5	9.0	8.8	7.8
	FTEF	1.20	1.00	0.60	0.80	0.80
	WSCH	534	351	275	268	238
	Avg Enrl/Section	23	24	33	23	21
	Avg FTES FTEF	14.25	11.50	15.00	11.00	9.75
	Avg WSCH FTEF	435	351	458	335	298
BUAD-166	# of Sections	11	9	8	5	8
	Enrollment	207	173	155	129	133
	FTES	19.2	15.6	13.9	11.5	11.9
	FTEF	1.60	1.20	1.20	1.00	1.15
	WSCH	581	473	423	350	363
	Avg Enrl/Section	19	19	19	26	17
	Avg FTES FTEF	10.81	12.08	10.25	11.50	9.58
	Avg WSCH FTEF	329	369	313	350	293
OAS-10	# of Sections	16	22	21	25	30
	Enrollment	388	476	425	578	714
	FTES	10.6	18.1	17.5	23.8	28.3
	FTEF	0.92	1.94	0.70	0.79	0.79
	WSCH	367	629	595	769	898
	Avg Enrl/Section	24	22	20	23	24
	Avg FTES FTEF	11.43	9.33	12.76	12.24	11.26
	Avg WSCH FTEF	400	326	530	491	475
OAS-51	# of Sections	15	12	10	12	8
	Enrollment	321	268	268	292	205
	FTES	42.5	30.9	29.0	32.9	20.8
	FTEF	3.19	2.70	2.45	2.41	1.71
	WSCH	1,386	1,247	1,220	1,298	919
	Avg Enrl/Section	21	22	27	24	26
	Avg FTES FTEF	10.27	9.07	10.06	9.34	9.18
	Avg WSCH FTEF	338	376	458	396	405
OAS-64	# of Sections	6	6	6	6	5
	Enrollment	170	190	160	130	121
	FTES	7.3	4.5	3.9	2.1	2.0
	FTEF	0.45	0.45	0.45	0.45	0.38
	WSCH	251	267	234	191	185
	Avg Enrl/Section	28	32	27	22	24
	Avg FTES FTEF	16.00	9.96	8.58	4.58	5.28
	Avg WSCH FTEF	558	593	520	424	493
OAS-166	# of Sections	2	3	2	2	4
	Enrollment	78	89	70	69	89
	FTES	5.4	7.1	5.3	4.8	6.8
	FTEF	0.32	0.53	0.35	0.35	0.70

Fall 2017 Program Review
Course Statistics

	WSCH	186	253	195	179	260
	Avg Enrl/Section	39	30	35	35	22
	Avg FTES FTEF	17.18	13.52	14.86	13.43	9.53
	Avg WSCH FTEF	587	482	557	511	371
Grand Total	# of Sections	101	95	92	94	100
	Enrollment	1,659	1,648	1,554	1,695	1,776
	FTES	213.4	200.3	185.3	188.3	188.9
	FTEF	14.69	15.14	12.87	12.32	12.77
	WSCH	6,839	6,941	6,480	6,496	6,582
	Avg Enrl/Section	16	17	17	18	18
	Avg FTES FTEF	13.39	12.09	12.65	12.28	11.77
	Avg WSCH FTEF	435	429	467	452	441

**Fall 2017 Program Review
Success and Retention**

Course Name	Title		Academic Year				
			2012-13	2013-14	2014-15	2015-16	2016-17
ACCT-101	Basic Accounting I	Success	64.73%	57.29%	59.28%	66.10%	66.35%
		Retention	83.93%	78.89%	82.99%	89.27%	86.06%
ACCT-102	Basic Accounting II	Success	71.43%	71.43%	50.00%	93.10%	88.57%
		Retention	78.57%	95.24%	59.09%	96.55%	97.14%
ACCT-103	Computerized Accounting	Success				85.71%	70.97%
		Retention				95.92%	85.48%
	PC Accounting	Success	82.69%	78.18%	75.00%		
		Retention	86.54%	96.36%	88.46%		
ACCT-104	Payroll Accounting	Success	64.29%	72.92%	43.18%	70.37%	71.79%
		Retention	85.71%	93.75%	68.18%	85.19%	87.18%
BUAD-10	Introduction to Business	Success	73.29%	71.43%	64.14%	64.72%	72.37%
		Retention	88.87%	90.69%	89.66%	89.27%	90.99%
BUAD-66	Business Communications	Success	69.71%	66.06%	64.36%	61.11%	57.62%
		Retention	82.86%	84.24%	82.45%	76.11%	78.15%
BUAD-106	Business Mathematics	Success	70.00%	60.17%	44.44%	64.84%	72.73%
		Retention	84.71%	83.05%	81.11%	79.12%	90.91%
BUAD-166	Business English	Success	67.20%	64.60%	71.83%	73.28%	73.55%
		Retention	87.83%	90.68%	95.07%	89.66%	87.60%
OAS-10	Excel for Windows I	Success	87.04%	81.82%	80.00%	88.64%	84.11%
		Retention	94.65%	95.56%	94.02%	97.16%	95.57%
OAS-51	Intro to Keyboarding and Word	Success	69.12%	68.55%	69.46%	68.71%	75.41%
		Retention	85.66%	85.48%	85.77%	85.97%	89.62%
OAS-64	Computerized 10- Key	Success	63.98%	74.57%	72.19%	77.17%	76.19%
		Retention	92.55%	95.38%	94.70%	96.06%	98.41%
OAS-166	Records Management	Success	79.45%	68.97%	76.56%	75.86%	67.78%
		Retention	94.52%	89.66%	85.94%	91.38%	93.33%
Grand Total		Success	72.70%	70.94%	67.74%	73.58%	75.06%
		Retention	88.33%	89.88%	88.37%	90.21%	91.29%

Fall 2017 Program Review
Program Awards

Award Type	Program Type - TOP61	2012-13	2013-14	2014-15	2015-16	2016-17
Certificate requiring 18 to < 30 semester units	Accounting-050200	9	13	4	3	9
Grand Total		9	13	4	3	9