**Sinclair Community College**

**Continuous Improvement Annual Update 2012-13**

**Please submit to your dean and the Provost’s Office no later than Oct. 1, 2012**

**Department:** 0410 - Accounting

**Year of Last Program Review:** FY 2008-2009

**Year of Next Program Review:** FY 2015-2016

**Section I: Department Trend Data, Interpretation, and Analysis**

**Degree and Certificate Completion Trend Data – OVERALL SUMMARY**

Please provide an interpretation and analysis of the Degree and Certificate Completion Trend Data (Raw Data is located in Appendix A*): i.e. What trends do you see in the above data? Are there internal or external factors that account for these trends? What are the implications for the department? What actions have the department taken that have influenced these trends? What strategies will the department implement as a result of this data?*

The number of degrees and certificates awarded last year increased 12.8% from academic year FY 10-11 to FY 11-12. The department believes this increase was the result of students trying to complete degrees prior to semester conversion. The push to complete degrees had a corresponding impact on fall 2012 enrollment with a 14.8% decrease in upper level accounting class enrollment (see figure below).



We do not anticipate a decline in number of degrees and certificates awarded this year, but the mix will be different. We believe the revamped tax certificate implemented with semester conversion will keep overall degrees and certificates flat for the 2012 – 2013 school year (see figure below).



**Course Success Trend Data – OVERALL SUMMARY**

*Please provide an interpretation and analysis of the Course Success Trend Data (Raw Data is located in Appendix A). Looking at the success rate data provided in the Appendix for each course, please discuss trends for high enrollment courses, courses used extensively by other departments, and courses where there have been substantial changes in success.*

The four principle classes ACC121 (introduction to Financial Accounting), ACC122 (Introduction to Managerial Accounting), ECO216 (Principles of Macroeconomics), ECO218 (Principles of Microeconomics) are state TAG (Transfer Assurance Guide) and thus follow the state mandated curriculum. These classes require considerable amount of critical thinking and are very challenging to students. Because of this, the department struggles with the success rates in these courses (ACC122 success rates are higher because ACC121 is a prerequisite for the course).



To address the low success rates the following actions have been taken:

a) Implemented an online homework and study system, (McGraw-Hill’s Connect and LearnSmart) for ECO216 and ECO218 classes. The online homework, Connect, gives students instant feedback and allows them to repeat the problem for additional credit. The LearnSmart portion reviews student’s comprehension of required reading, asking questions in various formats and not letting them proceed until mastery of the subject.

b) Last year John Wilson and Jackie Myers, full-time faculty, did a complete redesign of the new financial accounting course ACC1210 (formerly ACC121). The newly designed course for semesters uses a contextual learning approach to teaching accounting. Instructors are provided with everything to manage the course including student worksheets, teaching guides, exams, quizzes and homework. Imbedded into the course management system (Angel) is the ability for the department to capture assessment data for all financial accounting traditional classes. This data will be used to improve student learning.

c) For both accounting and economics principle classes we have common course syllabi, assignments, quizzes and exams. Twice a year fulltime faculty and adjuncts meet to review the course and make changes to provide a better learning experience for students. Both accounting and principle web courses offer optional exam reviews to help clarify material that that might be a challenge when studying online.

*Please provide any additional data and analysis that illustrates what is going on in the department (examples might include accreditation data, program data, benchmark data from national exams, course sequence completion, retention, demographic data, data on placement of graduates, graduate survey data, etc.)*

We continue to offer coursework to allow students to meet the educational requirements of the CPA exam. Our last study identified 24 students who successfully passed the CPA examination that took upper level accounting classes at Sinclair.

**Section II: Progress Since the Most Recent Review**

Below are the goals from Section IV part E of your last Program Review Self-Study. Describe progress or changes made toward meeting each goal over the last year.

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| **GOALS** | **Status** | **Progress or Rationale for No Longer Applicable** |
| We are investigating the concept of hybrid courses for the economic and accounting principles courses. | In progress [x] Completed [ ] No longer applicable [ ]  | Completed hybrid classes for economic classes. Currently reviewing success for economics classes before developing hybrid classes for accounting principle classes. |
| Retention in Principles of Financial Accounting (ACC 121) and Principles of Macroeconomics (ECO 216) continues to be a concern for the department. | In progress [x] Completed [ ] No longer applicable [ ]  | This will be an ongoing goal as we seek to improve student learning in two very challenging areas of accounting and economics. Since our last review the following items have been accomplished.* Accounting and economics classes have incorporated online learning systems to give students immediate feedback for all forms of class delivery, traditional, web and hybrid.
* Incorporated review sessions for accounting and economics web classes.
* Redesigned traditional accounting principle classes with a contextual learning approach.
* Working with Tutorial Services we have staffed the former accounting lab (5213) with tutors to assist accounting and economics principle students.
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| A long-standing view of the department has been the need for an accounting and economics resource lab that is effectively staffed with personnel qualified to assist at-risk students. | In progress [ ] Completed [x] No longer applicable [ ]  | Working with Tutorial Services we have staffed the former accounting lab (5213) with tutors to assist accounting and economics principle students.  |
| The incorporation of International Financial Accounting Standards (IFRS) into the upper level courses and, potentially, the introductory classes, too. | In progress [x] Completed [ ] No longer applicable [ ]  | The incorporation of International Financial Accounting Standards (IFRS) is being integrated into upper level classes. This will be an ongoing goal as it is incorporated into U.S. accounting. |

Below are the Recommendations for Action made by the review team. Describe the progress or changes made toward meeting each recommendation over the last year.

|  |  |  |
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| **RECOMMENDATIONS** | **Status** | **Progress or Rationale for No Longer Applicable** |
| It is important that the department develop a more complete understanding of why students are not completing the associate degree and explore strategies to improve acceptance of Sinclair courses by four year institutions.  | In progress [x] Completed [ ] No longer applicable [ ]  | No formal study into why students do not complete accounting degree. This we do know:* 257% increase in graduation rates since 2007. (14 students in 2007 and 50 students in 2012)
* Many declared accounting majors are students planning to transfer to four year universities and only take the accounting principles classes.
* Many declared accounting majors are students that already have a bachelor or master’s degree and are taking upper level courses to be CPA eligible.
 |
| Investigate the need for developing a certificate program for those students who only want to enroll in particular courses and are not seeking an associate degree.  | In progress [ ] Completed [x] No longer applicable [ ]  | The accounting department has revamped its tax certificate to attract a new market. The revised tax certificate was implemented in the semester curriculum. We anticipate an increase in tax certificates for the following reasons.* The federal government’s requirement for all tax preparers to be licensed by 2013.
* The new tax certificate is stackable allowing student to complete first and then complete the two year degree.
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| Secure additional high quality internship and coop opportunities for students. | In progress [x] Completed [ ] No longer applicable [ ]  | We have cultivated a relationship with a small accounting firm, McGraw Timmons. This relationship has yielded multiple internships.The department has become more active in Financial Executives International (FEI). As a part of this initiative we are hoping to develop more high quality contacts in the financial field in the Dayton area. |
| Develop means to document direct measures of general education outcomes and program outcomes, and demonstrate how data are being used to improve learning outcomes | In progress [x] Completed [ ] No longer applicable [ ]  | In fall 2012 semester in ACC1210, Principles of Accounting, traditional sections, we are piloting an Angel feature that allows data to be gathered in the repository. The general education and program outcomes related to this course have been tied to the tests in the course so the data gathered can be assessed regarding student success and used to improve student learning. |
| Assess fully the sections taught by adjunct faculty in light of utilization of adjuncts vs. need for additional tenure track faculty, e.g. faculty with auditing experience. Ensure that supporting materials and guidance for adjuncts are well-targeted to the learning outcomes and level of proficiency required by the program. | In progress [x] Completed [ ] No longer applicable [ ]  | All adjuncts are using the redesigned financial accounting shell that incorporates contextual learning. Adjuncts are provided with everything to manage the course including student worksheets, teaching guides, exams, quizzes and homework. Accounting adjuncts meet with full-time faculty twice a year to assess effectiveness of common teaching material.  |
| Use documentation of utilization of services designed to assist students to support the need for an accounting lab. | In progress [ ] Completed [x] No longer applicable [ ]  | During fall 2010 and winter 2011 data was collected to support the need of additional resources for an accounting / economics lab. Based on this information the Accounting and Economics department are using the old accounting lab 5213 to offer additional support to accounting and economics principle students. |

**Section III: Assessment of General Education & Degree Program Outcomes**

The Program Outcomes for the degrees are listed below. **All program outcomes must be assessed at least once during the 5 year Program Review cycle, and assessment of program outcomes must occur each year**.

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| --- | --- | --- | --- | --- |
| **General Education Outcomes** | To which degree(s) is this program outcome related? | Year assessed or to be assessed. | Assessment MethodsUsed | What were the assessment results? (Please provide brief summary data) |
| Oral Communication | All programs | **2011-2012** | Simulation | Advanced Taxation (ACC223) class requires students to present on various taxation topics. Students are assessed and evaluated on logic, clarity, accuracy and visual aids. The department considers 75% of the students receiving a score of 70% or higher successful. During spring quarter 92% were successful.  |
| Written Communication | All programs | **2011-2012** | Simulation | Auditing (ACC235) class requires students to submit an ethics paper on accounting issues. Students are assessed and evaluated on content, grammar, punctuation and citing of work. The department considers 75% of the students receiving a score of 70% or higher successful. During spring quarter exactly 75% were successful. |
| Critical Thinking/Problem Solving | All programs | **2012-2013** |  |  |
| Values/Citizenship/Community | All programs | **2013-2014** |  |  |
| Computer Literacy | All programs | **2014-2015** |  |  |
| Information Literacy | All programs | **2015-2016** |  |  |
|  |  |  |  |  |
| **Program Outcomes** | To which course(s) is this program outcome related? | Year assessed or to be assessed. | Assessment MethodsUsed | What were the assessment results? (Please provide brief summary data) |
| Apply mathematical skills to formulas and solve problems. | MAT 1460,MAT 1470, MAT 2170 | FY 09-10 | Simulation | *Eighty-five percent of the class successfully completed the sections of the lab that required formula formulation and correct calculation of pay and tax amounts. Although changes are constantly made to improve teaching strategies and learning outcomes, no changes are planned as a result of the data.* |
| Apply the principles of financial, managerial, cost and tax accounting. | ACC 1210,ACC 1220,ACC 2101,ACC 2102,ACC 2211,ACC 2212,ACC 2321,ACC 2350, ACC 2322,ACC 2510,ACC 2700 | FY 11-12 | Simulation | *The practice set, which is assigned to all Intermediate Accounting students as a term project, was used to assess basic accounting skills of accounting majors enrolled in the first of three intermediate accounting courses. Students are required to analyze over 60 documents, journalize and post transactions, and then complete the end of year procedures for a small company including the preparation of the financial statements.* *The transactions include bad debt write-offs and recoveries, basic payroll entries and dispositions of fixed assets. Base on the results below students exceeded the 70% success indicating an understanding of financial accounting.* |
| Describe and apply general business knowledge skills and computer skills. | LAW 1101, LAW 1102,MAN 1101, MRK 2101, ECO 2160, ECO 2180, ACC 1510,MAN 2110,MAN 1110,MAN 1106,MRK 2145,  | FY 09-10 | Assignments | *General business knowledge was assessed using simulations (homework assignments) in accounting ACC121WEB classes. Every business major as well as every accounting major is required to take ACC121 as part of their program. During spring of 2010 an analysis of homework assignments revealed that homework was not being completed in WEB classes prior to submission deadlines. The faculty believed and a survey confirmed in the fall of 2010 that students were trying to complete the 3 to 5 hours of homework shortly before required submittal time. Starting winter quarter 2011, homework assignments were split in two and required students to submit midweek and at the end of the week. Data collected from before and after splitting assignments indicates that students that did not do homework once a week did not do homework when split into two smaller assignments. But the change was not done in vain, it turned out that by splitting homework up into smaller pieces it helped students understand the concepts better and students performed better on exams. The end result was that we had the same number of students that were unsuccessful (students receiving D, F or W) but a higher number of students receiving A’s and B’s instead of C’s.* |
| Use analytical problem-solving skills.  | ACC 2102, ACC 2212, ACC 2321, Natural / Physical Science Elective | FY 10-11 | Locally developed exams | *Based on the assessment only 51% of the students met the department’s goal of effectively using analytical problem solving methods. Since students did not exceed the goal of 70% we will emphasize the importance of analytical problem solving methods in ACC1510 along with assessing students in this area in courses that are taken near the completion of the accounting degree.* |

**General Education Outcomes**

1. Are changes planned as a result of the assessment of general education outcomes? If so, what are those changes?

No changes are being implemented as a result of assessing general education outcomes for oral and written communication. Ninety-two percent of the students assessed in oral communication and seventy-five percent of the students assessed in written communication were successful. The department considers 75% or higher as success in these areas. Since the written communication was exactly at the department goal, the instructor will review the writing project expectations prior to assigning project to class.

1. How will you determine whether those changes had an impact?

The department will continue to assess the writing assignment in future semesters. No changes will be made if department continues or improves on 75% success in writing project.

**Program Outcomes**

1. Are changes planned as a result of the assessment of program outcomes? If so, what are those changes?

No immediate changes are planned in intermediate accounting classes as a result of assessing students’ ability to apply the principles of financial accounting. The assessment of the practice set that all intermediate students are required to complete indicated that 92% could apply these financial accounting concepts. The department expects this trend to continue as a result of all the changes made to accounting principle classes along with tutoring and open labs available to students.

1. How will you determine whether those changes had an impact?

The department will continue to monitor assessment data and make changes as necessary.

**Improvement Efforts**

1. What were the results of changes that were planned in the last Annual Update? Are further changes needed based on these results?

The data suggest that the implementation of computerized homework, open labs, exam reviews and tutoring have helped student success in accounting and economics’ principle classes. The department is committed to continue its quest to help students succeed in these very challenging subject areas.

1. Are there any other improvement efforts that have not been discussed in this Annual Update submission?

All new and updated improvements have been discussed in the Annual Update

**APPENDIX – PROGRAM COMPLETION AND SUCCESS RATE DATA**

**Degree and Certificate Completion**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Department | Department Name | Program | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 |
| 0410 | Accounting Instruction | ACC.AAS | 30 | 29 | 37 | 46 |
| 0410 | Accounting Instruction | TAXP.STC | 3 | 2 | . | 1 |

**Course Success Rates**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Department | Department Name | Course | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 (excludes Spring) |
| 410 | Accounting Instruction | ACC-121 | 53.9% | 55.3% | 56.3% | 57.5% | 59.6% |
| 410 | Accounting Instruction | ACC-122 | 71.7% | 68.8% | 75.8% | 75.4% | 70.7% |
| 410 | Accounting Instruction | ACC-125 | 83.3% | 78.1% | 78.2% | 78.3% | 78.2% |
| 410 | Accounting Instruction | ACC-201 | 75.0% | 77.0% | 70.8% | 69.3% | 76.3% |
| 410 | Accounting Instruction | ACC-202 | 93.5% | 93.6% | 95.9% | 82.6% | 83.6% |
| 410 | Accounting Instruction | ACC-203 | 91.9% | 85.4% | 88.7% | 81.0% | 77.3% |
| 410 | Accounting Instruction | ACC-210 | 100.0% | 100.0% | 100.0% | 80.0% | 92.9% |
| 410 | Accounting Instruction | ACC-211 | 60.4% | 67.3% | 66.2% | 70.8% | 54.8% |
| 410 | Accounting Instruction | ACC-212 | 79.5% | 86.5% | 92.6% | 90.2% | 84.4% |
| 410 | Accounting Instruction | ACC-216 | 86.4% | 100.0% | 91.3% | 90.5% | 88.9% |
| 410 | Accounting Instruction | ACC-221 | 55.4% | 57.1% | 60.7% | 73.3% | 63.8% |
| 410 | Accounting Instruction | ACC-222 | 67.2% | 61.0% | 66.7% | 74.1% | 73.6% |
| 410 | Accounting Instruction | ACC-223 | 100.0% | 66.7% | 100.0% | 66.7% | . |
| 410 | Accounting Instruction | ACC-225 | 60.0% | 87.5% | 100.0% | 100.0% | 82.4% |
| 410 | Accounting Instruction | ACC-235 | 90.9% | 81.0% | 85.4% | 75.4% | 74.2% |
| 410 | Accounting Instruction | ACC-240 | 88.1% | 87.1% | 73.6% | 83.3% | 80.8% |
| 410 | Accounting Instruction | ACC-270 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 410 | Accounting Instruction | FIN-105 | . | 100.0% | 100.0% | . | . |
| 410 | Accounting Instruction | FIN-200 | 50.0% | 100.0% | 100.0% | . | . |
| 410 | Accounting Instruction | FIN-205 | 100.0% | 100.0% | 100.0% | 100.0% | . |
| 410 | Accounting Instruction | FIN-208 | 88.9% | 72.7% | 83.3% | 68.4% | 87.5% |
| 410 | Accounting Instruction | FIN-215 | 85.0% | 83.1% | 82.3% | 76.7% | 82.4% |
| 410 | Accounting Instruction | FIN-245 | 70.0% | 59.4% | 62.9% | 82.7% | 83.1% |
| 410 | Accounting Instruction | FIN-246 | 52.6% | 54.2% | 44.4% | 83.3% | . |
| 410 | Accounting Instruction | FIN-255 | 100.0% | 100.0% | 100.0% | 50.0% | . |
| 410 | Accounting Instruction | FIN-260 | 94.6% | 94.9% | 85.2% | 82.8% | 80.0% |
| 410 | Accounting Instruction | FIN-270 | 100.0% | . | . | . | . |
| 410 | Accounting Instruction | FIN-295 | . | 100.0% | 100.0% | 100.0% | . |