**Sinclair Community College**

**Continuous Improvement Annual Update 2013-14**

**Please submit to your dean and the Provost’s Office no later than Oct. 1, 2013**

**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 AY 12-13 saw a slight decrease in the number of students completing a degree or certificate. This was due in part to the improvement in the economy, slowing down student degree completion.

During the AY 12-13, the Accounting Department provided students with transitions courses, the course as it was in the quarter system, to allow students close to completing their quarter system degree an opportunity to finish their degree or certificate. The ACC.AAS degree, quarter system degree, had six students complete in FA12, seven students complete in SP13, and one student complete in SU13 for a total of 14 graduates. The TAXP.STC certificate, quarter system certificate, had one student complete in FA12. Some students moved from the quarter system degree to the semester system degree in order to facilitate a timely completion. The ACC.S.AAS degree, semester system degree, had one student complete in FA12, nineteen students complete in SP13, and two students complete in SU13 for a total of 22 graduates. The TAXP.S.STC certificate, semester system certificate, had one student complete in FA12, and ten students complete in SP13 for a total of 11 completers.

**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 data above for FY 07-08 through FY11-12 is based on a quarter system of 4 quarters with approximately 12 weeks in a quarter. The data above for FY 12-13 is based on a semester system of 2 semesters of 16 weeks with a shortened summer term of 12 weeks.

The overall Accounting Department success rate based on the chart above shows a decrease from a 5-year average on quarters of 66.14% to 62.1% average for the first year on the semester system or a drop of approximately 6%. The Business and Public Services overall success rate based on the chart above shows a decrease from a 5-year average on quarters of 72.22% to 67.9% average for the first year on the semester system or a drop of approximately 6%. The collegewide success rate based on the chart above shows a decrease from a 5-year average on quarters of 70.5% to 67.8% average for the first year on the semester system or a drop of approximately 4%.

The Accounting Department has four TAG (Transfer Assurance Guide) courses that follow a state mandated curriculum. Analysis of the data of those four TAG courses reflects:

ACC1210, Principles of Financial Accounting, a TAG course and the course with the highest enrollment in the Accounting Department, had an overall success rate of 53.9% for the first year on the semester system compared to a 5-year average on quarters of 56.78% or a drop of approximately 5%. This course was redesigned during the AY 11-12 for delivery during AY 12-13. The redesign used a contextual approach instead of a lecture based approach to spend more time in the classroom on activities to reinforce the concepts from the textbook. This approach did not appear to improve student success overall. However, it is difficult to determine the extent of any impact this had since the move to semesters seems to have had a negative impact on student success overall.

ACC 1220, Principles of Managerial Accounting, a TAG course, showed an overall success rate of 68.6% for the first year on the semester system compared to an overall success rate of 73% on quarters or a drop of approximately 6%.

ECO 2160, Principles of Macroeconomics, had an overall success rate of 55.8% for the first year on the semester system compared to a 5-year average on quarters of 56.96% or a drop of approximately 2%.

ECO 2180, Principles of Microeconomics, had an overall success rate of 54.9% for the first year on the semester system compared to a 5-year overage on quarters of 58.28% an increase of approximately 6 %.

In the upper level accounting courses, ACC2321, Federal Taxation, showed a decrease in success from a 5-year average of 65.44% to 44.2% for the first year on the semester system. The overall success rate for the online sections during the first year on semesters was 30.85% as compared to 72.73% for the face-to-face sections.

The remainder of the upper level accounting courses remain at an average success rate of 75% or higher which is above the minimum 70% performance level for accounting majors.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Accounting and Economics Principle Classes Success Rates** | | | | | | | |
|  | **FY 06-07** | **FY 07-08** | **FY 08-09** | **FY 09-10** | **FY 10-11** | **FY 11-12** | **FY 12-13** |
| ACC121/ACC1210 | 52.9% | 53.9% | 55.3% | 56.3% | 57.5% | 60.9% | 53.9% |
| ACC122/ACC1220 | 78.6% | 71.7% | 68.8% | 75.8% | 75.4% | 73.3% | 68.6% |
| ECO216/ECO2160 | 56.7% | 52.7% | 58.7% | 57.8% | 55.6% | 60.0% | 55.8% |
| ECO218/ECO2180 | 64.5% | 62.9% | 63.3% | 57.9% | 54.5% | 52.8% | 59.2% |

*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.)*

**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.

| **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  Completed  No longer applicable | EC0 2160 and 2180 have been developed and implemented as hybrids effective SP13. With a recent change in the textbook and the development of the Survey of Accounting course to be delivered in FA 14, development of ACC1210 as a hybrid is still a goal to be completed in the future. |
| Retention in Principles of Financial Accounting (ACC 1210) and Principles of Macroeconomics (ECO 2160) continues to be a concern for the department. | In progress  Completed  No longer applicable | The department is in the process of creating and offering a Survey of Accounting course (first offering in Fall 14) that could be taken by non-accounting majors instead of the ACC1210 TAG course. Students who intend to go on to a four year university would be advised to take ACC1210 instead of the Survey course. |
| 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  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  Completed  No longer applicable | IFRS, though slow to be fully implemented in the US, has been incorporated into our upper level accounting courses. As more of IFRS is approved for the US we will continue to incorporate it into our courses as appropriate. |

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.

| **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  Completed  No longer applicable | Some of the students taking accounting courses already have a bachelor/master degree and are coming to Sinclair Community College to get enough credit hours in accounting to be eligible to sit for the CPA exam. Therefore, completing an Accounting Associate degree is not their goal. Some students are taking only the tax courses to prepare them for the EA exam and to prepare federal income tax returns.  ACC1210 and 1220 are TAG courses and recognized by the state as completing Principles of Accounting. A student who is transferring to a four year institution will be completing the Business Administration transfer degree which includes the two TAG course above, thereby providing the student with two years of course work accepted at the four year institution. |
| 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  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. |
| Secure additional high quality internship and coop opportunities for students. | In progress  Completed  No longer applicable | We are working with the internship coordinator for the Business and Public Services Division to secure additional high-quality internship and coop opportunities. |
| 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  Completed  No longer applicable | During the quarter to semester conversion, courses were developed with a variety of means to gather and assess general education outcomes. The data is assessed annually to determine if any changes need to be made to improve the acceptable level of student success. |
| 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  Completed  No longer applicable | The department will research this during SP14. |
| Use documentation of utilization of services designed to assist students to support the need for an accounting lab. | In progress  Completed  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**.

| **General Education Outcomes** | To which degree(s) is this program outcome related? | Year  assessed | Assessment Methods  Used | What were the assessment results?  (Please provide brief summary data) |
| --- | --- | --- | --- | --- |
| Critical Thinking/Problem Solving | | All programs | **2012-2013** | Locally developed exam | ACC1220 Financial Statement Analysis Project is used to assess critical thinking skills.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90% by term.  The data indicates that over 89% of the students met the 70% minimum requirement for mastery of the outcome. |
| Values/Citizenship/Community | | All programs | **2013-2014** |  |  |
| Computer Literacy | | All programs | **2014-2015** |  |  |
| Information Literacy | | All programs | **2015-2016** |  |  |
| Oral Communication | | All programs | **2017-2018** |  |  |
| Written Communication | | All programs | **2017-2018** |  |  |
|  | |  |  |  |  |
| **Program Outcomes** | | To which course(s) is this program outcome related? | Year assessed or to be assessed. | Assessment Methods  Used | What were the assessment results?  (Please provide brief summary data) |
| Apply mathematical skills to formulas and solve problems. | | ACC 1510,  MAT 1460,  MAT 1470,  MAT 2170 | FY 12-13 | Simulation | ACC1510 Payroll lab includes creation of a formula to compute gross payroll. This is used to assess mathematical skills for formulas and problem solving.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90% by term.  The data indicates that over 75% of the students met the 70% minimum requirement for mastery of the outcome. |
| 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 12-13 | Simulation | ACC2101 Practice set is used to assess intermediate accounting student mastery of the principles of accounting.  The chart above reflects the percentage of students who scored over 70%, over 75%, and over 80%.  The data indicates that over 80% of the students met the 70% minimum requirement for mastery of the outcome. |
| 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 12-13 | Assignments | ACC1510 Final Project is used to assess accounting student mastery of general business knowledge skills and computer skills.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90%.  The data indicates that over 82% of the students met the 70% minimum requirement for mastery of the outcome. |
| Use analytical problem-solving skills. | | ACC 2102,  ACC 2212,  ACC 2321, Natural/Physical Science Elective | FY 12-13 | Simulation | ACC2212 Budget Project is used to assess the analytical problem-solving skills.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90%.  The data indicates that over 88% of the students met the 70% minimum requirement for mastery of the outcome. |

**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 planned at this time.

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

**Program Outcomes**

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

Due to the continued low success rate in ACC1210, the department is in the process of creating and offering a Survey of Accounting course that could be taken by non-accounting majors instead of the ACC1210 TAG course. Students who intend to go on to a four year university would be advised to take ACC1210 instead of the Survey course

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

A review of course success rates of the Survey of Accounting and the ACC1210 TAG course will be done after the implementation of the Survey of Accounting course (anticipate first offering the course in FA14) to determine if this has been helpful in raising the overall success rate for accounting majors in ACC1210 and the non-accounting majors in the Survey of Accounting course.

**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?

ECO 2160 and ECO 2180 were offered as hybrid courses with the thought that students would be more successful than the full web classes. During AY 12-13 the economic WEB courses had a 40% success rate while the economic traditional classes had a 61% success rate. The department felt that the economic hybrid class would fall between the two course offerings. During AY 12-13 the economic hybrid courses performed as expected achieving 51% success rate

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

None

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

**Degree and Certificate Completion**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Division | Department | | Department Name | | Program | | FY 07-08 | | FY 08-09 | | FY 09-10 | | FY 10-11 | | FY 11-12 | | FY 12-13 | |
| BPS | 0410 | | Accounting Instruction | | ACC.AAS | | 30 | | 29 | | 37 | | 46 | | 40 | | 25 | |
| BPS | 0410 | | Accounting Instruction | | ACC.S.AAS | | . | | . | | . | | . | | . | | 19 | |
| BPS | 0410 | | Accounting Instruction | | TAXP.S.STC | | . | | . | | . | | . | | . | | 11 | |
| BPS | 0410 | Accounting Instruction | | TAXP.STC | | 3 | | 2 | | . | | 1 | | 2 | | 2 | |

**Course Success Rates**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Department** | **Department Name** | **Course** | **FY 07-08** | **FY 08-09** | **FY 09-10** | **FY 10-11** | **FY 11-12** | **FY 12-13** |
| 0410 | Accounting Instruction | ACC-121 | 53.9% | 55.3% | 56.3% | 57.5% | 59.4% | 78.1% |
| 0410 | Accounting Instruction | ACC-1210 | . | . | . | . | . | 53.7% |
| 0410 | Accounting Instruction | ACC-122 | 71.7% | 68.8% | 75.8% | 75.4% | 72.2% | 87.5% |
| 0410 | Accounting Instruction | ACC-1220 | . | . | . | . | . | 69.2% |
| 0410 | Accounting Instruction | ACC-125 | 83.3% | 78.1% | 78.2% | 78.3% | 80.0% | 100.0% |
| 0410 | Accounting Instruction | ACC-1510 | . | . | . | . | . | 73.7% |
| 0410 | Accounting Instruction | ACC-201 | 75.0% | 77.0% | 70.8% | 69.3% | 76.3% | . |
| 0410 | Accounting Instruction | ACC-202 | 93.5% | 93.6% | 95.9% | 82.6% | 83.3% | . |
| 0410 | Accounting Instruction | ACC-203 | 91.9% | 85.4% | 88.7% | 81.0% | 83.8% | 100.0% |
| 0410 | Accounting Instruction | ACC-210 | 100.0% | 100.0% | 100.0% | 80.0% | 93.3% | 100.0% |
| 0410 | Accounting Instruction | ACC-2101 | . | . | . | . | . | 51.2% |
| 0410 | Accounting Instruction | ACC-2102 | . | . | . | . | . | 75.8% |
| 0410 | Accounting Instruction | ACC-211 | 60.4% | 67.3% | 66.2% | 70.8% | 54.8% | . |
| 0410 | Accounting Instruction | ACC-212 | 79.5% | 86.5% | 92.6% | 90.2% | 81.4% | . |
| 0410 | Accounting Instruction | ACC-216 | 86.4% | 100.0% | 91.3% | 90.5% | 90.0% | . |
| 0410 | Accounting Instruction | ACC-221 | 55.4% | 57.1% | 60.7% | 73.3% | 63.8% | . |
| 0410 | Accounting Instruction | ACC-2211 | . | . | . | . | . | 78.3% |
| 0410 | Accounting Instruction | ACC-2212 | . | . | . | . | . | 83.1% |
| 0410 | Accounting Instruction | ACC-222 | 67.2% | 61.0% | 66.7% | 74.1% | 74.7% | 100.0% |
| 0410 | Accounting Instruction | ACC-223 | 100.0% | 66.7% | 100.0% | 66.7% | 100.0% | 100.0% |
| 0410 | Accounting Instruction | ACC-225 | 60.0% | 87.5% | 100.0% | 100.0% | 82.4% | . |
| 0410 | Accounting Instruction | ACC-2321 | . | . | . | . | . | 48.2% |
| 0410 | Accounting Instruction | ACC-2322 | . | . | . | . | . | 83.3% |
| 0410 | Accounting Instruction | ACC-235 | 90.9% | 81.0% | 85.4% | 75.4% | 71.4% | 66.7% |
| 0410 | Accounting Instruction | ACC-240 | 88.1% | 87.1% | 73.6% | 83.3% | 75.5% | 87.9% |
| 0410 | Accounting Instruction | ACC-2435 | . | . | . | . | . | 83.8% |
| 0410 | Accounting Instruction | ACC-270 | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% | 100.0% |
| 0410 | Accounting Instruction | ACC-9203 | . | . | . | . | . | 58.3% |
| 0410 | Accounting Instruction | ACC-9210 | . | . | . | . | . | 87.5% |
| 0410 | Accounting Instruction | ACC-9270 | . | . | . | . | . | 100.0% |
| 0410 | Accounting Instruction | FIN-105 | . | 100.0% | 100.0% | . | . | . |
| 0410 | Accounting Instruction | FIN-200 | 50.0% | 100.0% | 100.0% | . | . | . |
| 0410 | Accounting Instruction | FIN-205 | 100.0% | 100.0% | 100.0% | 100.0% | . | . |
| 0410 | Accounting Instruction | FIN-208 | 88.9% | 72.7% | 83.3% | 68.4% | 87.5% | . |
| 0410 | Accounting Instruction | FIN-215 | 85.0% | 83.1% | 82.3% | 76.7% | 79.8% | . |
| 0410 | Accounting Instruction | FIN-245 | 70.0% | 59.4% | 62.9% | 82.7% | 82.0% | . |
| 0410 | Accounting Instruction | FIN-2450 | . | . | . | . | . | 100.0% |
| 0410 | Accounting Instruction | FIN-246 | 52.6% | 54.2% | 44.4% | 83.3% | . | . |
| 0410 | Accounting Instruction | FIN-255 | 100.0% | 100.0% | 100.0% | 50.0% | . | . |
| 0410 | Accounting Instruction | FIN-260 | 94.6% | 94.9% | 85.2% | 82.8% | 83.3% | 100.0% |
| 0410 | Accounting Instruction | FIN-270 | 100.0% | . | . | . | . | . |
| 0410 | Accounting Instruction | FIN-295 | . | 100.0% | 100.0% | 100.0% | . | . |
| 0410 | Accounting Instruction | FIN-9260 | . | . | . | . | . | 90.5% |