**Sinclair Community College**

**Continuous Improvement Annual Update 2014-15**

**Please submit to your Division Assessment Coordinator / Learning Liaison for feedback no later than March 1, 2015**

**After receiving feedback from your Division Assessment Coordinator, please revise accordingly and make the final submission to your dean and the Provost’s Office no later than May 1, 2015**

**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 13-14 saw a return to a more normal graduate trend after the spike in college enrollment due to the Great Recession of 2008. The 5-10 year job outlook for the accounting field shows that there will be an increase in the need for accountants due to the aging accounting workforce. The department is well situated to meet the demands of first time college students as well as students returning for a second career.

**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.*

An analysis of ACC1210 success rates indicates a 10% lower success rate for MWF classes as compared to TR classes. For FA15 we are piloting MW and TR classes and Friday only classes and will compare data.

An analysis of the ACC1210 success data for Accounting majors as compared to all other majors shows the success rate for Accounting majors was 15% higher than all other majors.

An analysis of success rates for the department without ACC1210 shows 70.31% for AY12-13 and 71.01% for AY13-14 which is above the division and college success rates.

In FA14, due to the above analysis of ACC1210 success rates, we began offering ACC1100, Small Business Accounting, for AAS majors not intending to transfer to a 4 year university. No data is currently available to determine the impact on ACC1210 success rates. Anecdotal information suggests that AAS students prefer ACC1100 over ACC1210. ACC1100 will be offered in an online format starting SP16. This should increase the number of students currently taking ACC1100 as the only other option for online is ACC1210.

*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 have a number of students who have a bachelor’s or master’s degree participating in the program. These students are looking for a second career or to enhance their current position by completing enough accounting coursework to qualify them to sit for the CPA exam. The overall impact of these students has a positive influence on the department’s majors with the work experience and knowledge base they bring into the classroom. A recent five year analysis of Sinclair Accounting students showed 20 students had successfully passed the CPA exam in Ohio 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.

| **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.  A hybrid of ECO 2160 & 2180 has been developed and implemented beginning FA14. Data needs to be analyzed to determine students’ success in the hybrid compared to the online sections.  We are in the process of developing a hybrid for ACC1210 for delivery in FA16. |
| 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.  We will continue to monitor this with the addition of ACC1100 in FA14. During SP15, a survey of chairs of business programs indicated there was not a need for a Survey of Economics 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.  We are working with the City of Dayton to have Sinclair Community College students participate in the IRS’s VITA program as tax preparers for different community agencies participating in the VITA program. |
| 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.  For multiple section courses, all adjuncts are currently using common course syllabi, homework assignments, projects and exams. The next step is to map the data to course/programs outcomes. This is currently done manually as Angel did not allow extraction of data across multiple sections. |
| 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.  Students have been utilizing these services and we see an increase in the number of students the week before an exam. |

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| Please respond to the following items regarding external program accreditation. | |
| **Date of Most Recent Program Accreditation Review** | Date of most recent accreditation review: ACBSP - 2008 with last bi-annual report in 2014  **OR**  Programs in this department do not have external accreditation |
| **Please describe any issues or recommendations from your last accreditation review (if applicable)** | None |
| **Please describe progress made on any issues or recommendations from your last accreditation review (if applicable)** | N/A |

**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**.

**PLEASE NOTE – FOR THE NEXT TWO YEARS, GENERAL EDUCATION OUTCOME ASSESSMENT WILL BE TEMPORARILY POSTPONED. WE WOULD ASK THAT IN THIS ANNUAL UPDATE YOU IDENTIFY AT LEAST ONE COURSE IN YOUR DEGREE PROGRAM(S) WHERE ASSESSEMENT AT THE MASTERY LEVEL WILL OCCUR FOR THE FOLLOWING THREE GENERAL EDUCATION OUTCOMES:**

* **CRITICAL THINKING/PROBLEM SOLVING**
* **INFORMATION LITERACY**
* **COMPUTER LITERACY**

**NOTE THAT THERE WILL NEED TO BE AT LEAST ONE EXAM / ASSIGNMENT / ACTIVITY IN THIS COURSE THAT CAN BE USED TO ASSESS MASTERY OF THE COMPETENCY.**

**YOU MAY ALSO SUBMIT ASSESSMENT RESULTS FOR THESE GENERAL EDUCATION COMPETENCIES IF YOU HAVE THEM, BUT IT WILL BE CONSIDERED OPTIONAL**.

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| **General Education Outcomes** | To which degree(s) is this program outcome related? | Year courses identified where mastery of general education competency will be assessed. | PLEASE INDICATE AT LEAST ONE COURSE WHERE MASTERY OF THE COMPETENCY WILL BE ASSESSED FOR EACH OF YOUR DEGREE PROGRAMS | What were the assessment results for this General Education competency?  (Please provide brief summary data)  **NOTE: - THIS IS OPTIONAL FOR THE FY 2014-15 AND FY 2015-16 ANNUAL UPDATES** |
| Critical Thinking/Problem Solving | | All programs | **2014-2015** | ACC2102 (Comprehensive Final) | ACC 2102 Comprehensive Final is used to assess the critical thinking/problem solving general education outcome.  The chart above reflects the percentage of students who earned over 70%, over 80% and over 90%. For AY13-14, Fall 13 data is missing. The data indicates that 81% of the students met the 70% minimum requirement for mastery of the outcome. |
| Information Literacy | | All programs | **2014-2015** | ACC2212 (Case) | ACC 2212 Case is used to assess the information literacy general education outcome.  The chart above reflects the percentage of students who earned over 70%, over 80% and over 90%. For AY13-14, Fall 13 data is missing. The data indicates that 94% of the students met the 70% minimum requirement for mastery of the outcome. |
| Computer Literacy | | All programs | **2014-2015** | ACC2211 (PC 1 & PC 2)  &  ACC2212 (Problems 2-27, 3-36, 4-26, 12-33) | ACC2211 and ACC2212 Excel problems are used to assess the computer literacy general education outcome.  The chart above reflects the percentage of students who earned over 70%, over 80% and over 90%. For AY13-14, Fall 13 data is missing.  The data indicates that 92% of the students met the 70% minimum requirement for mastery of the outcome. |
| Values/Citizenship/Community | | All programs | **2015-2016** | Due in FY 2015-16 |  |
| Oral Communication | | All programs | **N/A** | COM 2206/2211 |  |
| Written Communication | | All programs | **N/A** | ENG 1101 |  |
| Are changes planned as a result of the assessment of general education outcomes? If so, what are those changes | | **OPTIONAL FOR FY 2014-15**  No changes planned. | | | |
| How will you determine whether those changes had an impact? | | **OPTIONAL FOR FY 2014-15** | | | |

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| **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 – Payroll Project | ACC1510 Payroll project includes creation of a formula to compute gross payroll. This is used to assess mathematical skills for formulas and problem solving outcome.  The chart above reflects the percentage of students who earned over 70%, over 80% and over 90%. For AY13-14, Fall 13 data is missing.  The data indicates that 85% 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 – Practice Set | ACC2101 Practice set is used to assess intermediate accounting student mastery of the principles of accounting outcome.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90%.  The data indicates that 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 | Final Project | ACC1510 Final Project is used to assess accounting student mastery of general business knowledge skills and computer skills outcome.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90%. For AY13-14, Fall 13 data is missing. The data indicates that 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 – Budget Project | ACC2212 Budget Project is used to assess the analytical problem-solving skills outcome.  The chart above reflects the percentage of students who scored over 70%, over 80%, and over 90%. For AY13-14, Fall 13 data is missing. The data indicates that 92% of the students met the 70% minimum requirement for mastery of the outcome. |

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| **Are changes planned as a result of the assessment of program outcomes? If so, what are those changes?** | No changes planned. We will continue to monitor and look at incorporating some ways to move |
| **How will you determine whether those changes had an impact?** |  |

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

**Degree and Certificate Completion**

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| Division | Department | Department Name | Program | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 |
| BPS | 0410 | Accounting Instruction | ACC.AAS | 30 | 29 | 37 | 46 | 40 | 25 | 7 |
| BPS | 0410 | Accounting Instruction | ACC.S.AAS | . | . | . | . | . | 20 | 25 |
| BPS | 0410 | Accounting Instruction | TAXP.S.STC | . | . | . | . | . | 11 | 2 |
| BPS | 0410 | Accounting Instruction | TAXP.STC | 3 | 2 | . | 1 | 2 | 2 | . |

**Course Success Rates**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Department** | **Department Name** | **Course** |  | **FY 07-08** | **FY 08-09** | **FY 09-10** | **FY 10-11** | **FY 11-12** | **FY 12-13** | **FY 13-14** |
| 0410 | Accounting Instruction | ACC-121 |  | 53.9% | 55.3% | 56.3% | 57.5% | 59.4% | 78.1% | . |
| 0410 | Accounting Instruction | ACC-1210 |  | . | . | . | . | . | 53.7% | 52.3% |
| 0410 | Accounting Instruction | ACC-122 |  | 71.7% | 68.8% | 75.8% | 75.4% | 72.2% | 87.5% | . |
| 0410 | Accounting Instruction | ACC-1220 |  | . | . | . | . | . | 69.2% | 75.3% |
| 0410 | Accounting Instruction | ACC-125 |  | 83.3% | 78.1% | 78.2% | 78.3% | 80.0% | 100.0% | . |
| 0410 | Accounting Instruction | ACC-1510 |  | . | . | . | . | . | 73.7% | 55.7% |
| 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% | 64.7% |
| 0410 | Accounting Instruction | ACC-2102 |  | . | . | . | . | . | 75.8% | 74.4% |
| 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% | 73.8% |
| 0410 | Accounting Instruction | ACC-2212 |  | . | . | . | . | . | 83.1% | 76.2% |
| 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% | 46.3% |
| 0410 | Accounting Instruction | ACC-2322 |  | . | . | . | . | . | 83.3% | 100.0% |
| 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% | 84.2% |
| 0410 | Accounting Instruction | ACC-2510 |  | . | . | . | . | . | . | 92.9% |
| 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% | 100.0% |
| 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% | 88.4% |
| 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% | . |