**Academic Program Review**

**Review Panel Report**

**Accounting AAS and Certificate**

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| **Date of Review:**  **Names and positions of reviewers:**  **Member Dixie Kullman \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Position \_\_Faculty\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Member\_Alejandrina Garza\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Position\_\_Faculty\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Member\_Sarah Deshler\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Position\_\_ Faculty\_\_\_\_\_\_\_\_\_\_\_\_\_\_**  **Member\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Position\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** |
| **Evaluation of Program Description, Vision and Outcomes** |
| Clarity and appropriateness of all program descriptions, mission or vision statements:  More clarity is needed for why CAC offers both a certificate and an AAS in accounting. It seems as though the goal for both programs is the same which seems redundant. If the goal is the same, how many students actually transfer (if any)? If they keep both options, they should reword the certificate goal. This is because the certificate is designed to feed into the AAS. If students completing the certificate want to go on to the AAS, then they’ve already completed some of the required courses. We don't have many students complete these programs and I asked the advisory committee (when we used to could get people from local businesses to attend) if we should eliminate it and they said we should keep it. The majority of the classes in the AAS and certificate are required of other programs or people take them to update their skills (such as tax or QuickBooks) and if students want to pull their credits together and have something to show for it they can be awarded with the certificate or the AAS.  The report mentions that the ABus may be better for accounting majors because they earn their bachelor's. That's true and we're always up front with accounting majors about that. That's not a new thought; students majoring in a business area need to get at least their BA in order to be successful in their field of study. Of course there are always exceptions.  Many students come to CAC and take one or two accounting courses to transfer to a university (typically ACC201 or ACC202). I’ve had students come from out of state (because they are originally from here) and transfer the courses to such schools as Washington State University, Baylor University, and the University of Washington. Chris and I both belong to national organizations so we make sure our curriculum is similar to what other universities and colleges are teaching across the nation. Even though we’re not articulated with universities from other states I have never known of our ACC201/202 not transferring as an equivalent. We maintain all past syllabi (for all areas in the business division) and students often request them. |
| Clarity and appropriateness of all degree and/or certificate program student learning outcomes:  Student learning outcomes are clearly written. |
| **Evaluation of Program Quality** |
| Quality and Appropriateness of Curriculum:  The department added ITV and online offerings to increase enrollment. However, no comments were offered to demonstrate that quality of education was maintained in the additional delivery modes. What methods would the department utilize to make comparisons among the different modalities to ensure consistency of program quality? The evaluation team could not find any support for this in the report provided. The same learning outcomes are followed for all modalities. We all have different instructional styles of teaching and we’ve all been employed in industry so we all teach a little differently. I always prepare a lesson plan document for ACC100, 201, & 202 to help guide other faculty, especially adjuncts. Chris Demaline and I have different instructional techniques that we use but we cover the same outcomes in all the modalities. I’ve had an issue with ITV because these classes were offered mainly as hybrid (because of limited ITV time) but the last few semesters we’ve managed to get more ITV time so that at least our ACC201/202 courses are offered f-2-f/ITV and not hybrid/ITV. Chris now teaches the online ACC201/202 which ensures consistency. We only offer ACC201 online during the fall and ACC202 online during the spring. This is because if we offer both courses online each semester students migrate to the online sections which causes our f-2-f enrollments to be small or be cancelled. (I’ve checked with colleagues at other community colleges and this is the way they handle this situation.) Most students don’t perform as well in the online classes.  We’ve been offering ACC100 online during the fall semester and since the adjunct who has been teaching it is leaving we are considering not offering it online next fall. I compare ACC100 to a “developmental accounting class” and it is not a prerequisite for ACC201. I don’t think students learn as much by taking accounting online but we offer them online in order to remain competitive with our competitors.  For ACC100/201/202 (because these are the areas where we have several instructors teaching various sections), I have lesson plans prepared in order to help guide other faculty in preparing for their courses so that they can see what is being covered in my classes. Adjuncts use these extensively and I am attaching the one for ACC201. It is a document that I use myself to plan classes and is very abbreviated. It is meant only as a guide and not for students to see. |
| Contribution of Program in Meeting Institutional Strategic Goals:  Perhaps the AAS-accounting and/or the certificate could be moved into community education or workforce development. I don't agree with moving these programs to community service because the entire curriculum is for-credit. We're a community college and we're very limited as to what accounting courses we can offer because most accounting courses are at the upper-division level at the universities. The only two courses articulated as direct equivalents are ACC201 (Financial Accounting) and ACC202 (Managerial Accounting). Even though the rest transfer as mostly electives some do transfer (mainly to NAU) as department electives. However, other courses may transfer to such universities as GCU to fulfill accounting credit. |
| Success of Program in Engaging in Continuous Quality Improvement:  The document demonstrates that full time faculty are engaged in maintaining licensure/credentials. No mention is made of part time faculty. The report mentions that recent hires meet the HLC requirements. That addresses education not additional licensure/continuing education. We stated that we hired faculty with 18-credit hours in accounting which is due to the new HLC requirements. However, after talking to a colleague at the Maricopa District, we have decided to label the accounting and CIS programs as “occupational” which means those with required experience (as outline in the college’s faculty qualifications list) or a CPA certificate can teach the classes. We also don't always employ each of these faculty every semester. We have two faculty, Greg Malmedal & Audrey Berglund, who both have masters in accountancy from the University of South Dakota and ASU respectively and both are CPA’s. Jack Sarsam teaches for us every now and then and is expected to instruct ACC201 during the spring 2018. He is a CPA and posses an MBA from Regis University in Denver that has an emphasis in Accounting and Finance. Jack is a VP for Robson Ranch and has extensive experience as an auditor for a CPA firm. Audrey has been instructing ACC201/202 f-2-f at the Maricopa Campus for a couple of years. Greg teaches ACC100 via ITV during the spring semesters. Chris serves SMC and STC while I also serve STC by offering the regular series of ACC201/202 via ITV during the night schedule. Chris is sometimes able to teach at STC f-2-f and since his office it at SMC he regularly offers f-2-f classes there. AVC is served via ITV and online classes.  Brenda Claria has taught for CAC online for about 12 years. She posses an MBA from Southwestern Oklahoma State University and has many years of accounting experience with several companies such as Hertz, Inc. Brenda originally taught ACC100/201/202/226/227 but since the new HLC requirements were issued she’s been teaching ACC100, ACC227 (Sage Accounting), and BUS120 (Personal Finance). She also instructed BUS292 (Logistics) one semester. Unfortunately, Brenda has given me her resignation and doesn’t plan to teach in the future due to health issues. We are very lucky in the accounting department to have found highly-qualified faculty.  Linda Kadlecek, a retired CAC professor, who lives in Colorado instructs the online courses in ACC121 (Income Tax), ACC222 (Payroll), and ACC226 (QuickBooks). Linda posses a master’s in Income Tax and was a CPA but has since allowed her license to go inactive.  Other than these few adjuncts, Chris and I cover all the rest of the accounting courses.  Again, no mention is made of how ITV and online courses are aligned with f2f courses in terms of rigor and quality. The instructional methods used in the online classes differ from those in the f-2-f and ITV classes. We use CengageNow for most of our accounting classes and the online classes are pretty much tied to that program but they still cover the same learning outcomes. When we had an adjunct teaching the ACC201/202 series, I made sure that the online classes were as rigorous and covered the same material as the f-2-f classes.  In the business division, we have a “course coordinator (or mentor) program.” All full-time faculty are assigned to help and mentor adjuncts and it has worked very well. Both Chris and I mentor the adjuncts in the accounting department. |
| **Evaluation of Program Effectiveness** |
| Success of Students in Achieving Appropriate Learning Outcomes**:**  Success of students is not well documented. Perhaps the department should give common exams and statistics could be generated in this program of study. The program could use the EAC statistic option in Blackboard to look at the exams and topics. We give similar exams but not always the same exams. All faculty teach differently and have different backgrounds and they need to make adjustments to their exams. Chris and I share our exams with the adjuncts. For example, with the online classes, the exams are typically administered via the homework manager (CengageNow) and all are required to be proctored. Typically there are 4 exams given in each course but sometimes the number may need to be adjusted to 3 or in the case with ACC202 I often give 5 exams. All accounting courses are required to have at least one proctored exam. For example, in Sage and QuickBooks students complete projects but they still complete a proctored final using the reports from their final project.  What is the pass/fail rate in the program? This information could possibly be found in CASA but it greatly varies. Sometimes we have really hard-working students and sometimes we don’t. I always say both the enrollment and student performance is like a “roller-coaster” at CAC. The last couple of years my classes haven’t been great. For example, in my ACC100 class last week, I gave an exam and the average was very low. It is because students don’t uphold their end of the bargain. Students don’t know how to read and understand or are too lazy to read the instructions. They come to us with poor reading skills, poor study habits, and are absent from classes. Some semesters I have outstanding students while in other semesters (like the current one) I have students who don’t do their work and study. I get excuses like “I can’t spend time doing homework because I have to work a lot of hours to make my truck payment.” I had a student, who was taking the class for the second time this semester, and missed the second exam. I allowed him to make it up but he came and talked to me and said he didn’t have time to go to the testing center so I recommended he withdraw, which he did. I’m sure none of you are new to this array of excuses. I’ve taught for many years and worry about this but in the end what it comes down to is that I can’t control the pass/fail rate. I do all kinds of things to “spoon-feed” students such as giving them practice problems that are a virtual copy of the test but if they don’t take the imitative to study I have no control. |
| Success of Students in Completing CAC Program:  Data for student success for completers is not transparent. How is the department measuring student success? We measure student success according to how well students perform in their classes. We also assess one learning outcome each semester. So far, we’ve been assessing the outcomes for ACC201 but we have plans to put in standardized embedded assessment in the other courses as well. Should the program measure the number of students starting and completing the course of study in accounting? This would be good but right now we can’t do it. When the new ERP is all in place, I have been told that students will be required to declare a major and then we’ll be able to see how many graduate. However, if students are planning to get their bachelor’s in accounting they will declare ABus as their major because they don’t actually declare accounting as their major until they get to one of the universities. As I mentioned previously, all business majors who plan to get their bachelors, typically declare ABus as their major. |
| Success of Students Upon Departure from CAC:  No data is provided for tracking students once they depart CAC. This information should be obtained from the Office of Institutional Research. In the original document it was stated that this information is unavailable. With the implementation of the ERP system the IR office has not been able to get much statistical information because the programmers are very busy. |
| **Evaluation of Program Viability** |
| Evaluation of Enrollment Trends:  It appears that enrollment is on the decline. The document indicates employment for individuals at this level is on the decline (down 8%), but also indicates that salaries are expected to rise 3.7%. This may indicate that marketability of students would be greater by obtaining the AB degree. The department could still offer courses for the certificate, but delete the degree and provide a certificate upon completion. Yes we could do this but it has all been explained elsewhere in this document. Demand and salaries change annually which is why they are called projections. |
| Evaluation of Need for Program Based on Economic/Job Market Conditions or Transfer Opportunities:  This document does not demonstrate where in Pinal County these students are employed. Since this degree is an applied degree, students must also complete the AGEC Certificate to transfer. It seems as though the AB degree might be the better option. Please provide the articulation arrangements with NAU, UA, and ASU. No data provided for graduates moving into baccalaureate level from the applied degree. Would Registration be able to track this information for the department as students would need to transfer credits/send a transcript? The data isn’t provided because we don’t have it. Pinal County doesn’t have one major organization where graduates are employed; they’re spread all over the county at small places who may only employee one graduate such as a loan shop. Many graduates have to commute or move to one of the metropolitan areas in order to be employed. Again, of course the ABus is a better option. The report seems to state that this is a new idea which it is not. That has always been the case. I have explained this elsewhere in this report. I don’t know if registration would track the information they send but it is my understanding that with the new ERP system it should provide us with more data. However, even if registration has the information they wouldn’t be able to tell us what major a student is declaring at the university where they are transferring. |
| Evaluation of Program Viability Based on Adequacy of Resources:  The document states that resources are adequate, although ITV consistency needs improvement. The document states that the current accounting tutor possesses a bachelor’s of finance. Also, the tutor works with face-to-face at STC and SPC, and remotely with other students. As long as the tutor continues to work for CAC the tutoring is consistent. However, retaining tutors long term is difficult. Retaining tutors long-term is very difficult. Normally we have one of our students who have or are taking ACC202 as one of the tutors. We’ve been lucky to have Craig Barrett, who has a bachelor’s in finance and took all the accounting courses we offer to update his skills. He submitted his resignation last summer and we were left with no one. However, he did agree to come in 2 days per week to tutor students but I don’t know for how long this will last. At a two-year college this is always a major issue because once students complete their final transfer class (typically ACC202) they are gone. Of course it will be an on-going problem so we just do the best we can. |

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| **Indicate Panel Reviewers Recommendation for Program:** |
| **3. Conditionally Continue a Program. Conditional approval is recommended and identification of specific areas requiring significant improvement. Improvements needed and a reasonable time frame for them to be made will be given. Viability of program may be in question.** |
| **Panel Reviewers Make One of the Following Recommendations Regarding the Program Under Review:**  **1. Continue a Program of Exceptional Quality:** Continuation of the program is recommended without reservation. The reviewers wish to note the exceptional quality of the program. The program is not only seen as valuable to CAC students, a commitment to student’s academic and personal success is clearly evident. The program demonstrates a commitment to continuous quality improvement. The long term viability of the program appears excellent.  **2. Continue a Program of Quality:** Program approval is recommended. Reviews have identified areas of achievement but also specific areas that need to be further addressed. The program meets all evaluative measures of quality and viability, but nonetheless could improve in substantial ways  **3. Conditionally Continue a Program:** Conditional approval is recommended with identification of specific areas requiring significant improvement. Improvements needed and a reasonable time frame for them to be made will be given. Viability of the program may be in question.  **4. Discontinue a Program:** A recommendation to discontinue a program is made if after receiving a conditional recommendation in the previous academic program review the program has failed to make necessary improvements. A recommendation to discontinue a program can be made even in the absence of a previous conditional recommendation if the quality or viability of a program is dismal. *\*Receiving this recommendation does not automatically mean a program will be discontinued. It is merely the recommendation of the review panel. This recommendation means that the College should seriously evaluate discontinuing the program.* |
| **Panel Reviewers Recommendation for Program Action Plan:** |
| **Opportunities for Improvement:** The reviewers noted the strengths and weaknesses of the program in the comments for each section, and would like to recommend the following actions to be considered when working with the dean to develop an action plan as a result of the Academic Program Review process  STRENGTHS:   1. Full time faculty qualifications, as faculty are engaged in maintaining licensure/credentials. 2. Course availability was increased by adding ITV and online offerings to increase enrollment. 3. Student learning outcomes are clearly stated.       RECOMMENDED ACTION PLANS:   1. Are both an AAS and certificate program necessary? Please elucidate the difference. 2. Quality of education across modalities not proven. 3. Documentation of student success is lacking. 4. Since enrollment is on the decline, what data supports the need for both a certificate and degree offering? 5. Tracking number of transfers, degrees/certificates, graduation rates, is not provided. Can student services or the Office of Institutional Research facilitate tracking? 6. No mention is made of common department assessment which can be tracked with respect to rigor and consistency. |
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