

2019-20 Accounting Annual Program Plan

I.A. Program Profile: Purpose

Describe the program(s) to be reviewed. What is the purpose of the program and how does it contribute to the mission of Skyline College?

Narrative

The Accounting Department strives to serve all students with rigor and respect and provide the highest level of instruction to ensure student success. The department has two priorities: provide required core courses for all business program degrees and certificates including the Associate in Science Degree in Business Administration for Transfer; and to provide an accounting degree and certificates to prepare students for bookkeeping, accounting and tax careers. The department also supports various workforce development-training programs.

The goals for the department are to provide business program students with a solid foundation in accounting principles and knowledge and critical thinking skills needed to evaluate business and accounting information. The department includes understanding of the legal environment as it relates to business ethical implications in each accounting and tax courses. Many courses also include the basics of information technology and accounting software applications. We strive to improve student understanding of business report writing and effective oral communication. Lastly, we integrate economic concepts and how they affect business into our curriculum.

The Department degrees and certificates allow students to identify the curriculum to meet their goals. Students reentering college may need a short program to reenter the workforce. We provide the Accounting Clerk Certificate for those students. The certificate may be earned in as little as one semester. This certificate is stackable and can lead a student to change their goal and then earn an Accounting Clerk in Governmental Accounting Certificate, Accounting Certificate and perhaps an AS in Accounting. Most students who reach this goal earn the Business Administration for Transfer AS-T in preparation to transfer to a four-year school to complete a bachelor's degree in Business Administration with a Concentration in Accounting.

The Tax program at Skyline College includes the Individual Tax Preparer Certificate. This level prepares students to enter the workforce at a beginning level of tax preparation. The department also supports the VITA program.

Skyline College students have many goals. The accounting department has developed curriculum and pedagogy to allow all our courses to be taught both face-to-face and distance ed. This allows the most flexible access to all students. The Department works diligently to offer the courses and sections to meet student demand. We value a climate of a student's first philosophy.

I.B. Program Planning Team

Annual program planning is intended to be a collaborative process which promotes dialogue and reflection. Please identify all individuals who contributed to or shaped the narrative. Include names and the title or role of each person.

Narrative

The Accounting Faculty included in the APP:

Linda Whitten, Department Coordinator

Richard Claire, Adjunct and Accounting Professor Emeritus

David Hall, Accounting lab tutor

Alex Korniaikov, Adjunct Professor tax

Marvin Steinberg, Adjunct Professor Accounting

Hellen Zhang, Associate Professor Accounting

II.A. Analysis: Progress on Prior Program Objectives (Goals) and Activities

Describe the progress made on previously established program objectives (goals) including identification of achievements or areas in which further effort is needed. New programs which have not yet established CPR/APP objectives should discuss progress on program implementation or activities.

Narrative

The Department created advanced accounting courses at the request of the college as enrollment increased. However, as the economy became stronger and unemployment plummeted in San Mateo County, we found the demand was not strong enough to offer these classes. Before the COVID-19 hit, due to low unemployment and low enrollments in accounting, the department banked this certificate and courses related to it but not required or electives for other certificates or degree. Our advisory board concurred with this decision. However, we have created our curriculum and certificates for the eventual economic downturn. This certificate was designed for the college graduate who needs to retrain to enter the accounting profession as a CPA. The CalCPA allows applicants to sit for the Uniform CPA exam after completing 150 hours/units regardless of the undergraduate degree. Rather than requiring applicants to return to the four-year institutions for an accounting degree, which is very expensive, applicants may take accounting and business courses within the California Community College system that they need to be qualified to sit for the Uniform CPA Examination.

Courses not banked include Governmental Accounting, Financial Statement Analysis and Accounting Ethics. Governmental Accounting is required for the Accounting Clerk in Governmental Accounting Certificate. The Financial Statement Analysis course is an elective to the A.S. Accounting, Accounting Certificate and the Individual Tax Preparer Certificate. Other advanced accounting courses were banked in 2019-2020.

Progress on rebuilding the tax certificates has been positive after change in the tax faculty. The VITA tax returns were unfortunately cut short due to the COVID-19 pandemic. Plans are to continue to grow this important course for the SparkPoint Center. We made the decision to bank the Enrolled Agent Certificate due to the inability to acquire course materials at a reasonable cost to students. We have asked our advisory board to help us find course materials as this CTE certificate leading to certification and employment without a Bachelor's degree. We plan to market the Enrolled Agent Preparation Certificate after we solve the course material cost issue. At this time the demand should be high enough to sustain the program. The projections are that 70% of the current tax preparers will retire within five years. We will be ready to train the next generation of tax preparers.

II.B. Analysis: Program Environment

Describe any recent external or internal changes impacting the program or which are expected to impact the program in the next year. Please include when the specified changes occurred or are expected to occur.

Narrative

Enrollments in accounting, business and the college have changed since we created the Advanced Accounting and Enrolled Agent Certificates. We banked the certificates and associated courses on hold until the economy softens, unemployment increases and students return to college for retraining. Growing a new program does require resources and the college will have to determine whether resources should be spent for program development of the Advanced Accounting Certificate. The Accounting Advisory Board met March 25, 2020 to advise the department, division and college on the future of the program. Their conclusion was that we should offer the certificate when demand rises. Currently, we are directing our students to complete their accounting at College of San Mateo. This may or may not be an appropriate long-term solution.

The economy has remained strong for San Mateo County far longer than expected. We teach accounting, and we know the economy will eventually decline. The Accounting Department is ready for that downturn. The projections are that 70% of the current tax preparers will retire within five years. We will be ready to train the next generation of tax preparers.

The Department has offered some, but not all, of the courses that were developed for the program. Enrollment numbers varied from course to course. Our greatest concern is we have offered two out of the three semesters of Intermediate Accounting. The third course in the sequence was cancelled fall 2018 leaving students unable to complete the course sequence necessary to sit for the California Uniform CPA Examination. Continued conversations on the future of these advanced certificates is ongoing. Not offering the courses appears to be a better course of action for now.

The Department worked with publishers to reduce the cost of effective course materials by partnering with Kevin Chak at the Bookstore to purchase course materials at course registration rather than at the bookstore. This has been especially helpful for students on financial aid since distribution of financial aid sometimes delayed until mid-semester. Students can start work on the first day of the semester and Chak then carries their accounts receivable until the financial aid is distributed.

II.C. Analysis: Student Learning Outcomes (SLOs and PSLOs)

- 1) Instructional Programs Only: Describe what was learned from the assessment of course SLOs for the current and past year.
- 2) Student Service Programs Only: If PSLOs are being assessed this year (3-year cycle), describe what was learned. If no assessment was done because this is an off-cycle year, please state that this item is not applicable.

Narrative

The SLO's in each accounting and tax class were examined in the APP process. Most changes were choice of wording rather than substantive changes. All changes were entered into Improve formerly TracDat as soon as the changes were active.

The Accounting Department assesses each SLO each time a course is taught. We enter data based on the 3-year assessment calendar. However, should accreditation requirements change, we have data for all semesters, and all SLO's.

The Department is pleased to report that SLOAC testing continues to exceed the minimum standard set for each SLO. Testing results, recorded in Improvae formerly TracDat demonstrate that the department faculty continued pedagogy development and this has resulted in increased results. Faculty teaching a course discuss the results and talk about any changes in the course content, delivery or technology. One change in face-to-face teaching that we believe has been responsible for continual improvement in our SLOAC testing is student learning flipping the classroom. Students are fully engaged and teach and learn from each other. Another addition to our courses is adding an excel component to each chapter in Financial and Managerial Accounting.

III.A. Reflection: Considering Key Findings

Consider the previous analysis of progress achieved, program environment, and course-level SLOs or PSLOs (if applicable). What are the key findings and/or conclusions drawn? Discuss how what was learned can be used to improve the program's effectiveness.

Narrative

As the economy changes, so does the FTES. This is well documented over the last thirty years in San Mateo County. As the economy recovered, the Business Program and Skyline College FTES dropped. The Accounting Department primarily serves the Business Program and therefore our FTES dropped as well. As previously mentioned, the new courses and certificates enrollment may increase when there is an eventual drop in the economy. We believe that the drop in Accounting AS degrees will continue as accounting majors transfer with a Business AS-T degree. We are prepared for the 2020-2021 academic year which may bring challenges due to the pandemic. We currently have converted all F2F sections to online learning and have adapted using canvas and zoom.

The Department believes the strong Honor's Program and Kappa Beta Delta business honor society have encouraged students to attend Skyline College as freshmen rather than attending four-year schools directly from high school has minimized the drop.

One solution for the decreased load for the department is to market the Business Program with the Accounting Certificates and Degree. These programs will become even more attractive as the economy declines. Unfortunate since a decline of the economy is painful to many people, but our job is to meet the challenge of teaching students for transfer in Business Administration and retraining students for accounting and tax careers. Again, increased enrollment is expected to increase the number of degrees for Business AS-T, but not A.S. in Accounting.

As we prepare for the eventual downturn in the economy, conversations include discussion on the future of the Accounting program. Should Skyline College offer the Advanced Accounting courses and certificates along with the Enrolled Agent Certificate or should the district consider only offering these advanced certificates at one college. We have begun this conversation with our advisory board. The recommendation at the March 25, 2020 advisory board meeting was to create a Payroll Accounting Certificate.

III.B. Reflection: ISLOs

If your program participated in assessment of ISLOs this year:

- (1) What are the findings and/or conclusions drawn?
- (2) Does the program intend to make any changes or investigate further based on the findings? If so, briefly describe what the program intends to do.

Narrative

Accounting did not participate in assessment of ISLO's this year.

IV.A. Strategy for Program Enhancement: Continuation/Modification

Indicate whether the program is continuing implementation of the last CPR strategy or revising the strategy. Please describe the modifications if revisions are intended.

Note: Any new strategies should be linked to Institutional Goals through creation of objectives in the next section. If the program has not yet participated in comprehensive program review, an annual or multi-year strategy can be defined in this item.

Narrative

We began an accounting course pedagogy redesign to improve retention and success in 2017-2018 including ACTG 131, 144, 145, 171, and 172. We will continue the redesign during the 2020-2021 year building on the success over the last two years. Retention and success rates continue to improve for all students using ethnicity, age, and sex categories.

Accounting faculty will attend flex day activities and CTTL workshops, presentations and trainings to keep informed of new instructional best practices, pedagogy, and curriculum design. All faculty who teach online courses will have their online courses reviewed with the instructional designer to verify alignment with the OEI rubric. The Dean will invite the CTTL to meetings to discuss cohort based models of instruction. The department is committed to improving success and retention rates.

IV.B. Strategy for Program Enhancement: Action Plan and Resource Requests

Based on the most recent CPR and any desired modifications, develop an annual action plan with related resource requests. No narrative response will be entered in this section, but the objectives you create will be printed automatically in the APP report under this item.

(1) To begin, click on PLANNING at the top of the page, then CREATE A NEW OBJECTIVE. To view previously created objectives, click PLANNING at the top of the page, then VIEW MY OBJECTIVE.

(2) IMPORTANT! Make sure to associate each objective to this standard in the APP. Need help? Contact the PRIE Office for further instructions. Institutional Goals. Need help? Contact the PRIE Office for further instructions.

Narrative

II.A. Banked the Advanced Accounting Certificate and will work with our advisory board, CalCPA local chapter, and district accounting committee to determine the future of the program.

II.A. Marketing strategy and implementation by staff within Skyline College for the Three new certificates: Accounting Clerk (replaced the computerized accounting specialist certificate), Accounting Clerk in Governmental Accounting, and Payroll Accounting Certificate. Ongoing discussion.

III.A. Develop a plan to use or open source Enrolled Agent course materials. On hold until determine program viability. We are actively searching for these materials.

IV.A. The accounting faculty will complete the review of course pedagogy to improve retention and success rates. Changes in pedagogy have increased both face-to-face and distance ed. Retention and success rates for all students.

Associated Objectives

[900-Equipment Request - Projector and screen](#)

[927-Outreach and Marketing](#)

[925-Professional Development](#)