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## Instructional Program Review

Program Name: **Accounting**

Program Contact: **Nurre, Rosemary A.**

Academic Year: **2013-2014**

Status: **Submitted**

### 1. Description of Program

Provide a brief description of the program and how it supports the college's [College Mission and Diversity Statements](#), [Institutional Priorities, 2008-2013](#), [5 in 5 College Strategies, Spring 2011](#), and other [Institutional Program Planning](#) as appropriate.

The accounting program achieves the core mission of the college by providing transfer and career and technical education(CTE). All courses in the accounting program are transfer or CTE courses.

#### **Transfer courses:**

The accounting program offers Financial Accounting and Managerial Accounting on campus during the Fall, Spring, and Summer semesters, and as online courses during the Fall and Spring semesters. Financial Accounting and Managerial Accounting are required transfer courses for business majors. Business Management, General Business, and Accounting are three of the most popular majors at colleges and universities in the United States. To support the high demand for these transfer courses we offer Financial Accounting and Managerial Accounting at a variety of times and in a variety of formats. Each section has high enrollment.

**Career and technical education:** The accounting program offers six CTE tracks.

1. **Accounting assistant:** Students can learn the skills required to succeed as an entry-level accounting assistant in one or two semesters. Students who complete this program are well prepared to succeed as a bookkeeper, accounts payable assistant, or accounts receivable assistant. No bachelor's degree is required.
2. **CPA exam preparation:** Students who already have a bachelor's degree can complete the education requirements to sit for the CPA exam. Students who complete this program are well prepared to pass the CPA exam and make a career transition to a mid-level or high-level job in the fields of accounting or finance.
3. **Entry-level tax preparer:** Students can learn the skills required to succeed as an entry-level tax preparer in one or two semesters. Students who complete this program are well prepared to pass the California Tax Education Council (CTEC) exam, which is required for entry-level tax preparers. These students can succeed as an entry-level tax preparer at a small or mid-size tax preparation office. No bachelor's degree is required.
4. **Enrolled Agent exam preparation:** Students can complete a series of classes to prepare for the IRS Enrolled Agent exam. Students who complete this program are well prepared to pass the EA exam and make a career transition to a mid-level or high-level job in the field of tax preparation. No bachelor's degree is required.
5. **Continuing education for tax preparers:** All tax preparers, including CPAs, Enrolled Agents, RTRP, and CTEC preparers are required to complete continuing education courses each year. The accounting program has successfully developed a series of courses to meet the continuing education needs of tax professionals.
6. **Volunteer Income Tax Assistance (VITA):** The VITA program prepares tax returns for low income individuals and families at no cost to the taxpayer. Students in the VITA program receive twenty-four hours of training and then volunteer to serve for twenty-four hours at the CSM VITA site. The CSM VITA site is sponsored by United Way, and United Way has made a donation of approximately \$10,000 to support the CSM site each year for the past five years.

The accounting program also achieves the core mission of the college by offering the following degrees and certificates: Associate in Arts Degree in Accounting, Certificate of Achievement in Accounting, and six Certificates of Specialization (Accounting Assistant; CPA Exam Preparation: Financial Accounting and Auditing; CPA Exam Preparation: Business Environment and Regulation; Enrolled Agent Exam Preparation; Tax Preparer I; and Tax Preparer II).

## 2. Student Learning and Program Data

### A. Discuss Student Learning Outcomes Assessment

Reflect on recent SLO assessment results for courses and degrees and certificates offered by the program. Identify trends and discuss areas in need of improvement.

Each semester all accounting students (both traditional and online) take a pre and post-test to determine if student learning outcomes have been achieved. The results are collected and analyzed at the end of each semester. Where SLOs need adjustment, or the content of the courses clarified, course outlines will be revised.

The SLOs for each course represent the minimum skills a successful student should master by the end of the course. We also look at divergence between the SLO success rates and student success rates for ways to improve course content, the SLOs, our evaluation procedures or policies, and other factors.

Summary of Fall, 2013 SLO evaluation:

- Overall, SLO success rates ranged between 35% and 71%.

*Analysis:* On the whole, faculty were disappointed with the lower end of the results. We believe this is not what we see in our classrooms. In our discussion of why this is we believe that students are not taking the post-test seriously. However, if you compare pre test scores with post test scores on average scores are up 111%. Our core accounting classes showed improvements of 168%, 133% and 100% for Accounting 100, 121 and 131 respectively. We still want to see improvement in overall scores but students are showing improvement between the two tests. We are working on class procedures to ensure that all students take both tests and, more importantly, put in the necessary effort to show what they have learned.

- The most successful classes were the tax classes.

*Analysis:* Most SLO success rates in these courses stood between 56% to 71%, which reflects fairly accurately the percentage of active students one would expect to pass. Many of the students in these classes have previous tax experience and we expect the pass rate to be good. In addition, many of these students are preparing for the Enrolled Agent Tax Exam and are already familiar with the material.

- Core Accounting courses had pass rates between 51% and 57%.

*Analysis:* Students taking Accounting 100, 121 and 131 had solid pass rates and, as stated earlier, showed significant improvement between the pre and post test. We believe our students can and should do better. Some of our instructors have made pre and post test completion part of the course requirements. We believe this is why we have seen an improvement in overall pass rates (from 40% to 51% and better). Going forward all instructors will make these tests part of their course requirements. We believe that if the students take the tests more seriously we will see an improvement in scores. Our overall course rates suggest that our students are succeeding. Success rates have improved over last year. We believe that tying the course grade with the pre/post tests will have a positive impact on our students meeting all course outcomes.

### B. Student Success Indicators

1. Review **Student Success and Core Program Indicators** and discuss any differences in student success indicators across demographic variables. Also refer to the **College Index** and other relevant sections of the **Educational Master Plan: Update, 2012**, e.g., Student Outcomes and Student Outcomes: Transfer. Basic Skills programs should also refer to **ARCC** data.

Over the past three years the accounting program retention rate has averaged approximately 83% and the success rate has averaged approximately 71%. Year-to-year differences have not been material. The success rates in online courses are slightly higher than the accounting program as a whole while the retention rates are slightly lower. Given the demanding nature of accounting courses, we believe our high retention and success rates represent a significant achievement for our accounting program. The college average for retention and success are approximately 83% and 64%, respectively, so the accounting program rates are inline with results for the college as a whole.

We made a decision to close the Accounting Lab in Spring of 2014. We believe our students can be better served in the Learning Resource Center. We were having difficulty finding qualified tutors. The Learning Resource Center has a tutor training program and is in a much better position to deliver the tutoring our students need when they need it.

All accounting courses are taught in a professional manner, and all students are treated equally regardless of gender, ethnicity, or other factors. We keep the academic rigor at a high level to provide students with a smooth transition to the coursework at a four-year college or university. The average success rate for all students in the accounting program averaged approximately 71%. Not all ethnic groups are equally successful. Seventy-one percent of all students in the accounting program were either Asian (28%), White (26%), or Hispanic (17%). Their success rates were

78%, 72%, and 65%, respectively. Each of the other ethnic groups comprised less than 10% of the accounting student population, making statistical conclusions less reliable due to the small population sample. Blacks, by number the smallest ethnic group, had the lowest success rate, 42%. Male students were less successful (68%) than female students (72%), while students above the age of 30 or above had a higher success rate (above 78%) than students under the age of 30 (less than 66%). We encourage the students in these lower performing groups to use the Learning Resource Center, where they can benefit from the help of an accounting tutor. The use of the early warning system provided by Counseling Services could also help these students. In addition to tutoring the Learning Resource Center also offers student success coaching, and proctored exam services.

2. Discuss any differences in student success indicators across modes of delivery (on-campus versus distance education). Refer to **Delivery Mode Course Comparison**.

The success rates in online courses are slightly higher than the accounting program as a whole while the retention rates are slightly lower. The college average for retention and success are approximately 83% and 64%, respectively, so the accounting program rates are similar to the results of the college as a whole. In fact, the success rates for Accounting are considerably higher than the college as a whole 71% vs. 64%. This is more than likely due to the fact that the majority of our students are transfer bound or are in the CPA prep program (already have a bachelor's degree).

Although the success rate is strong, there is room for improvement in our success rate and that of the accounting program. We are reviewing both success and retention to better understand the difference between the 71% success rate and the higher retention rate. Anecdotal evidence suggests that our online students tend to be older and more committed than many of our traditional college age students. In addition, with the improvement in the economy some students have dropped out to work full time.

C. Program Efficiency Indicators. Do we deliver programs efficiently given our resources?

Summarize trends in program efficiency as indicated in the **Student Success and Core Program Indicators** (LOAD, Full-time and Part-time FTEF, etc.)

Load has decreased from 662 in 2011 to 570 in 2013. The ACTG Load exceeds the college average, 532, by 7%. We exceed the college's target load of 525 by almost 9%. The accounting program has set a goal to exceed the target load by no more than 10% in future years. We believe increasing the number of CTE courses will increase enrollment while keeping our load, which is currently 570, high. Specifically, we would like to create new CTE courses including CPA exam preparation courses, taxation courses, personal financial planning, and accounting software courses. In addition, we would like to offer an online section of every ACTG course.

**Overview:**

Full-time equivalent faculty (FTEF) has increased from 10.2 in 2011 to 10.5 in 2013. During this time full-time faculty have provided 55% of total FTEF.

**Program limitations due to lack of full-time faculty and program funding:**

We were able to hire an additional faculty member this year. Vincent Li was hired to coordinate and teach in our Tax program as well as teach in the Accounting program. Although his hiring was welcomed we aren't able to add additional courses since he took over from the previous coordinator and continued with his part time slate of classes. The accounting program could be expanded to offer additional courses and more sections in a variety of formats. However, the accounting program cannot be expanded without an increase in the number of full-time faculty from four to five faculty members and additional funding to allow us to add sections. Accounting classes have high enrollments, and full-time accounting faculty members have an additional heavy workload due to committee assignments and compliance reporting requirements (i.e. program review, SLO creation and assessment, peer evaluations). Furthermore, the full-time faculty members must support the large number of part-time accounting faculty members. With these large demands it is not possible to complete all the required work within our contract time. Since overall college enrollments are down it is difficult to add more class sections. If we could add new courses in addition to our current course offerings our enrollments would increase.

**3. Additional Factors**

Discuss additional factors as applicable that impact the program, including changes in student populations, state-wide initiatives, transfer requirements, advisory committee recommendations, legal mandates, workforce development and employment opportunities, community needs. See **Institutional Research** as needed.

Our enrollments have declined slightly from previous semesters. We believe it is due to the improvement in the economy. Potential students in our CPA Prep program have found jobs either in their field of expertise or some other field and are less inclined to seek changes in careers.

Beginning in 2014 CPA licensure in California will require 150 semester hours of education. CSM should offer the courses needed to meet the 150 hour requirement.

At higher career levels little distinction is made between degrees in accounting and finance; finance is tested on the CPA exam; strong finance skills are required to succeed at the highest level of the profession.

- CSM should develop a series of courses in finance.

Students can have successful careers in accounting with a non-accounting bachelors' degree.

- CSM should offer classes required for students with non-accounting bachelors' degrees to make the transition to a career in accounting.

Some professionals working in accounting or finance need to become a CPA for career advancement but need additional accounting and business units to sit for the CPA exam.

- CSM should offer the courses needed for students with a bachelors' degree to meet the educational requirements to sit for the CPA exam.

Recent graduates should pass CPA exam as soon as possible because workload increases every year in the profession.

- Help students connect with Becker CPA Review and self-study resources.

For most pathways in accounting outside of taxation (such as forensic accounting) a background in auditing (3 – 5 years) is required.

- Make students aware of career pathways.

Governmental and non-profit entities do not hire recent college graduates. They must have 3 – 5 years of challenging professional experience in the private sector.

- Make students aware of career paths to governmental and non-profit entities; advertise internship opportunities with City of San Francisco.

For students interested in a career in taxation a masters in taxation is needed to reach the highest level of professional achievement.

- Enhance partnership with Golden Gate University to make students aware of opportunities and make a smooth transition from CSM to GGU.

To succeed in entry-level and mid-level accounting jobs students must have a strong command of debits and credits.

- CSM accounting courses should continue to place heavy emphasis on technical skills such as debits, credits and T-account analysis.

Problem solving skills are essential. Students must learn new skills each year; strong reading, writing, and verbal skills are essential; must read, summarize, explain financial statements, actuarial reports, complex tax and accounting regulations, and explain issues to non-technical users in writing and in presentations; most career paths in accounting and taxation will require periods of long hours and deadlines.

- Maintain high-level, challenging accounting curriculum.

Professionals at all levels of their career need communication and customer service skills; at higher career levels only 5% of daily activities are accounting related, ability to communicate, influence strategic planning, develop personnel essential; jobs will involve a variety of work, travel, social skills.

- Create opportunities for CSM students to participate in clubs and other extracurricular activities related to accounting.

The California Society of CPAs provides educational and networking opportunities that will help professionals succeed in a career in accounting; mentors are important to career success.

- CSM should help students connect with CalCPA and other professional organizations to network and create mentoring opportunities.

The job market remains challenging; there are few job openings and most people who get a job are very highly qualified applicants with personal connections to someone at the firm.

- Encourage students to complete as many courses as possible, pass the CPA exam, get any work experience possible no matter how low-level, and network through CalCPA.

Local CPA firms offer internships and direct hire programs

- Work with Eileen O'Brien, CSM Career Services, and HR directors at midsize CPA firms such as Seiler, BPM, Frank Rimmerman to connect CSM students to internship and job opportunities.

Small and mid-size businesses use QuickBooks, Peachtree, Microsoft Dynamics

- Develop new courses in Peachtree and Microsoft Dynamics; add higher level QuickBooks courses.

#### 4. Planning

##### A. Results of Program Plans and Actions

Describe results, including measurable outcomes, from plans and actions in recent program reviews.

**PLAN: Develop new CTE courses to better prepare students for the workplace.**

**ACTION:** Due to budget constraints we have not been able to add new classes. As shown in the data earlier in the review our students retention and success rates mirror the college. Faculty load exceeds the college standard by 7%. As stated in previous program reviews we believe we could increase the number of students in our program if we were able to add additional classes.

**PLAN: Offer community outreach events to enable students to learn about career opportunities and enhance the CSM accounting brand.**

**ACTION:** In the past year we have offered the following community programs:

VITA (Volunteer Income Assistance Program)

Becker CPA Prep Review

Golden Gate University presentations on degree completion and graduate programs

Accountemps presentations on job skills and job opportunities

Participation in CSM career fairs.

Joint Accounting presentations with students and faculty from Menlo College, Notre de Namur University, Skyline and Canada.

End of Season Tax party for all current and former CSM students

"Meet the Firm" opportunity with local CPA firms

These community outreach events help to increase enrollment, retention and build community partnerships.

##### B. Program Vision

What is the program's *vision* for sustaining and improving student learning and success over the next three years? Make connections to the [College Mission and Diversity Statements](#), [Institutional Priorities, 2008-2013](#), and other [Institutional Program Planning](#) as appropriate. Address discussion in the Student Learning and Program Data section: SLO assessment results and trends in student success indicators.

[**Note:** Specific plans to be implemented in the next year should be entered in C of the Planning section.]

CTE programs must address changes in the context of completion and employment rates, anticipated labor demand, and any overlap with similar programs in the area as noted in D1 and D2 of the Career Technical Education section.]

Our vision is to be the premier college on the peninsula offering a wide range of accounting programs and services. We will continue to develop new CTE courses to better prepare our students for the workplace now and in the future. Community outreach will continue as we explore new ways to communicate our program to the surrounding community.

1. To guide future faculty and staff development initiatives, describe the professional activities that would be most effective in carrying out the program's vision to improve student learning and success.

Faculty stay current in their field by taking Continuing Ed courses and conducting research in accounting trends and accounting education. In addition, we meet with our advisory committee and faculty across colleges in the county (Canada, Menlo College, Notre de Namur University and Skyline).

2. To guide future collaboration across student services, learning support centers, and instructional programs, describe the interactions that would help the program to improve student success.

Due to retirements we need dedicated business counselors. Since we have closed the Business Lab we would like to see additional Accounting tutors in the Student Learning Center.

3. To guide the **Institutional Planning Budget Committee** (IPBC) in long-range planning, identify any major changes in resource needs anticipated during the next three years. Examples: faculty retirements, equipment obsolescence, space allocation.

See the Resource Requests section below to enter itemized resource requests for next year.

Leave sections blank if no major changes are anticipated.

#### Faculty

Faculty: The accounting program could be expanded to offer additional courses and more sections in a variety of formats. However, the accounting program cannot be expanded without an increase in the number of full-time faculty from four to five faculty members. Accounting classes have high enrollments, and full-time accounting faculty members have an additional heavy workload due to committee assignments and compliance reporting requirements (i.e. program review, SLO creation and assessment, peer evaluations). Furthermore, the full-time faculty members must support the large number of part-time accounting faculty members. With these large demands it is not possible to complete all the required work within our contract time. **Expected retirements:** The accounting program has four full-time faculty members: Rick Ambrose, Vincent Li, Bruce Maule, and Rosemary Nurre. Over the next ten years three of the four full-time faculty members will retire. It is reasonable to project that one retirement will occur about every three years. **Request to hire three full-time accounting faculty:** To ensure the long-term viability of CSM's successful accounting program, a plan to hire three new full-time accounting faculty members over the next five to eight years must be implemented. Specifically, we recommend hiring two additional faculty members with expertise in financial and managerial accounting over the next five years, and one additional faculty member within eight years.

#### Equipment and Technology

Although we do not need anything now. Faculty laptop computers are between 2 - 5 years old and will need to be replaced at some point.

#### Instructional Materials

NA

#### Classified Staff

NA

#### Facilities

If we are allowed to increase our course offerings we will need additional classroom space.

C. Program Plans and Actions to Improve Student Success

Prioritize the plans to be carried out next year to sustain and improve student success. Briefly describe each plan and how it supports the **Institutional Priorities, 2008-2013**. For each plan, list actions and measurable outcomes. (Plans may extend beyond a single year.)

Expand course offerings, Program Outreach

1. Develop the following new courses:
2. Online version of at least five additional accounting courses, including at least one tax course.
3. Accounting software courses (Peachtree, Microsoft Dynamics)
4. At least one new CPA exam preparation course
5. At least one new personal financial planning course
6. At least one new full semester tax course that will be offered on a continuing basis
7. At least six new tax short courses that can be offered on a rotating basis
8. A course on Payroll Accounting and Taxation
9. A course on the Accounting Cycle Review (1 unit short course)
10. Offer community outreach events. Continue to develop Accounting Educators (Canada, Menlo College, Notre de Namur, Skyline) group in partnership with CalCPA
  1. CPA/EA Information Night
  2. Networking Night
- 11.

Action(s)	Completion Date	Measurable Outcome(s)
Develop new courses	2016	Number of new courses developed
Offer Community Outreach events	Spring 2015	Number of events held
Continue to develop Accounting Educators (Canada, Menlo College, Notre de Namur, Skyline) group in partnership with CalCPA	Spring 2015	Number of meetings held

**5. Resource Requests**

Itemized Resource Requests

List the resources needed for ongoing program operation.

Faculty

**NOTE:** To make a faculty position request, complete **Full-time Faculty Position Request Form, AY 2013-2014** and email to your Dean. This request is separate from the program review.

**Full-time faculty requests**

**Number of positions**

Accounting Faculty	One

Equipment and Technology

Description	Cost
NA	

Instructional Material

Description	Cost
NA	




Classified Staff

Description	Cost
NA	

Facilities

For immediate or routine facilities requests, submit a [CSM Facility Project Request Form](#).

Description	Cost
NA	

**6. Program Maintenance**

A. Course Outline Updates

Review the [course outline update record](#). List the courses that will be updated in the next academic year. For each course that will be updated, provide a faculty contact and the planned submission month. See the [Committee on Instruction website](#) for [course submission instructions](#). Contact your division's [COI representatives](#) if you have questions about submission deadlines.  
**Career and Technical Education courses must be updated every two years.**

Courses to be updated	Faculty contact	Submission month
All course outlines have been updated	Rosemary Nurre	

B. Website Review

Review the program's website(s) annually and update as needed.

Faculty contact(s)	Date of next review/update
Bruce Maule	Annually

C. SLO Assessment Contacts

<b>Faculty contact(s)</b>	<b>Date of next review/update</b>
Rosemary Nurre	Ongoing