

## CTE Program Review

Program Name: **Accounting**

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

Academic Year: **2016-2017**

Status: **Submitted for review**

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### 1. Description of Program

Provide a brief description of the program and how it supports the college's [College Mission and Diversity Statements](#), [CSM Strategic Goals 2013/14 to 2015/16](#), and other [Institutional Program Planning](#) as appropriate. What is the program's vision for sustaining and improving student learning and success over the next three years?

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 during the Fall, Spring, and Summer semesters. The courses are offered on-campus and online. 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 with the required hours qualify to become California Tax Education (CTEC) Registered Tax Preparers, which is the minimum level required for entry-level paid tax preparers in California. 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, 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 classroom training and then volunteer to serve as a tax preparer at the

CSM VITA site. Students will develop and enhance a number of soft skills such as problem solving, teamwork, critical thinking and leadership which are considered valuable to entry-level accounting professionals.

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

1. Reflect on recent SLO assessment results for courses and degrees and certificates offered by the program. Specify how SLO assessment informs curriculum development and changes to curriculum.

In the Fall and Spring semesters all accounting students take a pre-test and post-test to determine if student learning outcomes have been achieved. The results are collected and analyzed at the end of each semester. The SLOs for each course represent the minimum skills a successful student should master by the end of the course. We review the SLO achievement rates and student success rates and identify ways to improve course content, SLOs, and evaluation procedures. When SLOs need adjustment, or when course content needs updating, the course outlines are revised and approved by the Committee on Instruction.

Summary of most recent SLO evaluation:

- Overall, SLO success rates ranged between 38% and 100% on the post-test. Improvement percentages between the pre-test and post-tests ranged from 50% to 125%. The post-test average test score was 64% which was an 85% improvement over the pre-test.

*Analysis:* There was significant improvement between the pre-test and post-tests scores, and faculty were pleased with the results. Our core accounting classes showed improvements of 125%, 125% and 71% 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 continue to work on procedures to ensure that all students take both tests and put in the necessary effort to demonstrate what they have learned.

- The most successful classes were the tax classes.

*Analysis:* Most SLO success rates in these courses stood between 88% and 100%, 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 43% and 50%.

*Analysis:* Students taking Accounting 100, 121 and 131 had solid pass rates and, as stated earlier, showed significant improvement between the pre-test and post-test. Pass rates have stabilized over the last few years, with most courses achieving a pass rate near 50%. We believe our students can and should do better. Some of our instructors have made pre-test and post-test completion part of the course requirements. We believe that tying the course grade with the pre/post-tests will have a positive impact on our students meeting all course outcomes.

2. Comment on the success rates in the program SLOs that are aligned with specific course SLOs. What do the program SLO and course data reveal about students completing the program? Identify trends and discuss areas in need of improvement. Is the alignment between course and program SLOs appropriate and informative? Describe any additional methods used to assess program SLOs and reflect on the results of those assessments. See [course-to-program SLO alignment mapping](#).

All of our course SLO's are aligned with program SLO's. Our focus in all of our classes and programs center on ethics and understanding relevant accounting concepts and applications needed to succeed in class and in future jobs/careers\*\*. In all of our classes we saw significant improvement between the pre-test and post-test results. In reviewing the data from the Assessment of Program Student Learning Outcomes (SLOs) Survey of Degree/Certificate Applicants all programs had 100% of students responding with Strongly Agree or Agree. In the SLO Survey of Degree/Certificate Earners close to 100% responded with Strongly Agree or agree.

We believe our students are learning the relevant skills and knowledge to succeed in future classes and in the workplace. Students completing our program have a solid understanding of technical skills and the ethical issues involved in accounting decisions. They are also well prepared to transfer to a four-year university. Anecdotal evidence suggests that our students successfully transfer to a four-year universities and that our students exceed employer expectations.

Degrees/Certificates offered:

Accounting AA, Accounting, Accounting Assistant, CPA Prep - Business Environment and Regulation, CPA Prep - Financial Accounting and Auditing, Enrolled Agent Exam Preparation, Tax Preparer I and Tax Preparer II.

\*\*SLO's assessed:

1. Identify and analyze ethical standards issued by professional organizations.
2. Define commonly used terminology.
3. Understand and apply accounting principles to prepare financial statements.
4. Value assets, liabilities, equities, revenues and expenses.

3. For any courses in the program that satisfy a GE requirement, which GE SLOs are supported or reinforced by the course SLOs? What do assessment results for the course SLOs (and for the GE SLOs, if available) reveal about student attainment of the GE SLOs? See [GE SLO Alignment Summary Report](#) or [All Courses GE SLO Alignment Data](#).

We have met or exceeded this requirement. Our students expressed 100% satisfaction by either agreeing or strongly agreeing that GE SLO's are reinforced by course SLO's.

## 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 69%. Year-to-year differences have not been material. The success and retention rates between traditional and online courses are fairly close together. This speaks to the quality of our online programs and the older, more mature students in our online programs. Given the demanding nature of accounting courses, we believe our high retention and success rates represent a significant achievement for our accounting program. Our retention and success rates are in line with results for the college as a whole.

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 69%. Not all ethnic groups are equally successful. Seventy-two percent of all students in the accounting program were either Asian (32%), White (25%), or Hispanic (16%). Their success rates were 79%, 69%, and 58%, 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 and Pacific Islanders, by number the smallest ethnic groups, had the lowest success rate, 52%. Male and female students were, on average, equally successful (69%). Age didn't appear to have an impact on student success. Most ages hovered around the average of 70% for 2015/2016. Meaningful differences could be found among those aged 35 - 39 with a success rate of 59% and those aged over 50 with a success rate of 82%. This might be because of work/life/school balance issues for the mid 30's set.

We encourage all students to use the Learning Center, where they can benefit from the help of an accounting tutor and a structured learning environment. In addition to tutoring the Learning Center also offers student success coaching and proctored exam services. Faculty continually assess individual student performance through regular assignments such as homework, quizzes, and tests. Professors speak individually with students who may need assistance succeeding in the course. When speaking with a struggling student the professor may recommend accessing college resources such as the DSPS Program, the EOPS program, the Learning Center, Personal Counseling & Wellness Services, and Counseling Services. The use of the early warning system provided by Counseling Services also helps these students.

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 is closely aligned with our on-campus accounting programs while retention rates are slightly lower. The college average for retention and success are 79% and 63%, respectively. The retention and success rates for Accounting are higher than the college average, at 82% for retention and 66% for success. These higher rates are likely due to the fact that the majority of our students are transfer students or are in the CPA prep program and already have a bachelor's degree.

Although the retention rate is strong, there is room for improvement in our success rate. It appears that we are doing a good job of keeping students enrolled in our online classes. We are working to understand why the success rate is only 66%. Anecdotal evidence suggests that our online students tend to be older and more committed than many of our traditional college age students. However, they also have many demands on their time (work, school, family) which can preclude them from giving their full attention to a particular class. 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 570 in 2013/14 to 546 in 2015/16. The ACTG Load exceeds the college average, 499, by 9%. We exceed the college's target load of 525 by 4%. 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 and sections in our core Financial and Managerial Accounting courses will increase enrollment while keeping our load, which is currently 546, high. We have seen an increase in enrollments in our core classes this fall due to increasing the number of sections. In addition our new Financial Planning and Advanced Accounting classes experienced strong enrollments. We will continue to create new CTE courses including CPA exam preparation courses, taxation courses, and accounting software courses. In addition, we would like to offer an online section of every ACTG course. However, due to staffing limitations this is proving difficult.

**Overview:**

Full-time equivalent faculty (FTEF) has increased from 10.9 in 2013/14 to 11.0 in 2015/16. During this time full-time faculty dropped from 68% to 62% total FTEF. This should improve as we have added an additional full time faculty starting in Fall 2016

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

The accounting program could be expanded to offer additional courses and more sections in a variety of formats. We were able to finally replace one faculty member who retired one year ago. However given the increase in the number of sections we are offering it is still a challenge to continue to add new course offerings while offering a varied and robust curriculum. Thus, the accounting program cannot be expanded without an increase in the number of full-time faculty from four, currently, to five faculty members and additional funding to allow us to add sections and expand course offerings. 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. Enrollments are strong in the new courses added this past year. If we could add new courses in addition to our current course offerings we believe our enrollments would continue to increase.

Even with these limitations in Fall, 2016 we offered two new online classes Personal Financial Planning and Advanced Accounting.

### 3. Career Technical Education

#### A. Career Technical Education Data (This information is required by California Ed. Code 78016.)

1. Review the program's available labor market data, as applicable. Here are two relevant links:

- [State Of California Employment Development Department, Labor Market Information Division](#) (the official source for California Labor Market Information)
- [Employment data](#) (by Program Top Code) from the State Chancellor's Office

Explain how the program meets a documented labor market demand without unnecessary duplication of other training programs in the area.

We offer the following certificates: 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). These programs are detailed in the Program Description. We believe our programs are successful given the growth in the number of students in our classes. We have built a strong relationship with the Career Center and advertise jobs in accounting on a continual basis. Our students successfully transition to four year universities, graduate programs in Accounting, and jobs in industry and government. Based on the data below the job market for Accountants continues to be strong.

The Bureau of Labor Statistics shows the following information:

<b>2015 Median Pay</b>	\$67,190 per year \$32.30 per hour
<b>Typical Entry-Level Education</b>	Bachelor's degree
<b>Work Experience in a Related Occupation</b>	None
<b>On-the-job Training</b>	None
<b>Number of Jobs, 2014</b>	1,332,700
<b>Job Outlook, 2014-24</b>	11% (Faster than average)
<b>Employment Change, 2014-24</b>	142,400

The Accounting Overview Study prepared by our district supports our conclusions with the following data:

ACCT CTE in 5 Counties

Occupation Summary for ACCT CTE

167,405	+12.0%	\$39.88/hr
Jobs (2016)	% Change (2014-2021)	Median Hourly Earnings

17% above National average

Nation: +6.8%

Nation: \$28.02/hr

2. Summarize student outcomes in terms of degrees and certificates. Identify areas of accomplishment and areas of concern.

[collegeofsanmateo.edu/institutionalresearch/degcert.asp](http://collegeofsanmateo.edu/institutionalresearch/degcert.asp)

The majority of our students in Financial and Managerial Accounting are planning to transfer. They may not obtain a Transfer degree so it's difficult to track this. We also have many students who are taking our CPA prep courses who complete the course work but do not apply for the Certificate. We believe the Certificates are an important Marketing Tool for our programs. Students see them and choose to take courses from us to obtain the skills necessary for job advancement. Although the number of students obtaining a certificate or degree is interesting it is in no way indicative of the number of students enrolled in our programs. As stated earlier the certificate programs are excellent marketing tools that show prospective students the array of classes we offer and the various career opportunities available.

3. Review and update the program's Advisory Committee information. Provide the date of most recent advisory committee meeting.

The Advisory Council members are listed below:

Bruce Maule, Full-time faculty  
 Rosemary Nurre, Full-time faculty  
 Vincent Li, Full-time faculty  
 Stephen Heath, Full-time Faculty  
 Jason Chenowith, Enterprise Car Rental  
 Hazel Nixon, Tax Accountant  
 Sean Matthews, Accountant IDEO  
 Rachel Brannon, Accountant SF City/County  
 Samrand Hesami, Accountant AccessClosure  
 Mike Baird, CPA, Bus. Constg. - Marcussen  
 Claude Ezran, VP Mktg - Matisse Software  
 Gitti Lindner, Learning Technology Specialist, Pearson Higher Education

Informal discussions with members of our board indicated their support with our programs and support for expanding course offerings. They are also supportive of our efforts to ensure our students are job ready through our certificate programs.

We do meet with industry professionals at our campus wide Meet the Firm Night. All Accounting faculty spend time with the various professionals in attendance discussing potential job/internship opportunities for our students, recommended changes/adjustments to our curriculum and how our students can better offer support to them. In addition, Bruce Maule, one of our faculty members is very active in the California Society of CPA's. He served as President of the Peninsula Chapter last year.

#### 4. 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 are down slightly from previous years (6% decline from 13/14 to 15/16). Although we are disappointed we are not surprised. With the improvement in the economy it is common to see enrollments decline. 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 requires 150 semester hours of education. CSM intends to 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 the 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 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.

## 5. Planning

### A. Results of Program Plans and Actions

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

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

**ACTION:** We added two new online courses this year: Personal Financial Planning and Advanced Accounting. Future offerings include Accounting Ethics and Payroll Accounting. As shown in the data earlier in the review our students retention and success rates exceed the college. Faculty load exceeds the college standard by 9%. As stated in previous program reviews we believe we could improve this even more if we were able to add additional classes.

**PLAN: Continue to 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 presentation on how to prepare for the CPA exam

Golden Gate University presentations on degree completion and graduate programs

Accountemps presentations on job skills and job opportunities

Participation in CSM career fairs.

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

"Meet the Firm" opportunity with local CPA firms

Bruce Maule is the past president of the Peninsula Chapter of CalCPA from May 2015 through April 2016.

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

### B. Future Program Plans and Actions

Prioritize the plans to be carried out to sustain and improve student success. Briefly describe each plan and how it supports the [CSM Strategic Goals 2013/14 to 2015/16](#). For each plan, list actions and measurable outcomes. Plans may extend beyond a single year. Describe the professional activities and institutional collaborations that would be most effective in carrying out the program's vision to improve student learning and success.

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. The plans in 'A' above are continuous plans and we continue to monitor and add to them.

## 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

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C. SLO Assessment Contacts

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

**7. Dominant Themes Summary for IPC**

Briefly summarize the dominant, most important themes or trends contained in this program review, for division deans to collect and forward to the Institutional Planning Committee. What are the key program issues that matter most? (Brief paragraph or bullet points acceptable).

The number one theme of the Accounting Program at CSM is to be the 'Go To' college for Accounting, Tax and CPA prep courses on the Peninsula. Our robust offering of classes continues to attract students from across the district and state. Our goal is to continue to add and improve our course offerings to maintain our advantage.