Bakersfield College

Comprehensive Program Review

**I. Program Information:**

**Program Name:** AA in Accounting (stacked with COA in Bookkeeping)

**Program Type:  Instructional**  **Non-Instructional**

**Program Mission Statement:**

The Accounting program provides students with the knowledge and skills necessary for employment and growth in the accounting profession. Using the language of business, accountants assemble and analyze, process, and communicate essential information about financial operations

**Program Description: Describe how the program supports the Bakersfield College Mission.**

Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain degrees and certificates, workplace skills, and preparation for transfer. Our rigorous and supportive learning environment fosters students’ abilities to think critically, communicate effectively, and demonstrate competencies and skills in order to engage productively in their communities and the world.

The Bakersfield College Accounting Program supports this mission by providing a pathway to obtain an Accounting degree or Bookkeeping Certificate. Students earning this degree and certificate will obtain skills for employment and be prepared to work in the Accounting field with critical thinking and communication skills for success.

**Program Learning Outcomes (PLOs)/Administrative Unit Outcomes (AUOs)—please list:**

* analyze and record financial transactions in a manual or computerized general ledger system.
* prepare financial statements; analyze and prepare financial information for management decision making.
* utilize current income tax resources to prepare personal income tax returns. communicate financial information effectively within a business environment
* process payroll transactions in accordance with current payroll reporting requirements

***Instructional Programs only:***

1. **List the degrees and Certificates of Achievement the program offers.**

This request makes no sense given that the APR is for programs, not departments.

For the nested AA and COA, **Students have the option of earning:**

* A.A. in Accounting (Associate Degree, not for transfer)
* Bookkeeping Certificate of Achievement

1. **If your program offers both an A.A. and an A.S. degree in the same subject, please explain the rationale for offering both.**

Does not apply. Refer to section A. for additional rationale

1. **If your program offers a local degree in addition to the ADT degree, please explain the rationale for offering both.**

Does not apply. Refer to section A. for additional rationale

**II. Program Assessment:**

1. **How did your outcomes assessment results during the past three years inform your program planning?**

This program has not been assessed using the current definition of a program. Previously, the definition of a program meant the courses evaluated included only those with the Accounting top codes. Outcomes assessments were not designed to incorporate the entire program of courses in this degree and certificate. At the course level, very few of the courses have been assessed on a comprehensive basis. As a result, the assessment for this program as currently defined is in the planning phase at this time. The outcomes include those for courses no longer offered, and do not include outcomes for most the courses in the program. Accordingly, a complete revision is necessary.

BMIT has started the process (and plans to be complete before the end of the fall semester 2014) of updating our assessment procedures to adhere to current state and campus guidelines. BMIT is developing common assessments for those courses that are taught by multiple instructors. We hope that this will streamline the assessment and recording processes.

The current campus/state/accreditation policy of only requiring EACH PLO/SLO assessment item to be done once every six years is deemed to be inadequate by our department. We will be assessing at least one section of every course taught by each faculty member at least once per year. How a department can effectively utilize an assessment to improve their programs that is only done once every six years is a mystery to us.

1. **How did your outcomes assessment results during the past three years inform your resource requests this year?**

Not applicable – see item A.

1. **Describe how the program monitors and evaluates its effectiveness.**

We gather data regarding success and retention as well as class enrollment trends.

1. **Describe how the program engages all unit members in the self-evaluation dialogue and process.**

All of the courses are taught by members of the Business Management and Information Technology Department. Faculty meet on a regular basis and, as previously indicated, common assessments for the upcoming year are currently being developed. We routinely discuss best practices both in and out of department meetings.

1. **Provide recent data on the measurement of the PLOs/AUOs, as well as a brief summary of findings.**

As previously stated, program level outcomes were measured using the previous definition of the program and the courses included therein. This data is attached. The following courses have not been assessed at the program level as the outcomes for these courses as they pertain to the accounting program have not been defined: BSAD B40, BSAD B51, BSAD B264, BSAD B18, BSAD B20, BSAD B5, COMP B5.

1. **What have the program’s PLOs/ AUOs revealed or confirmed in the last three years?**

As previously stated, the current program outcomes need to be rewritten to incorporate the courses in the program.

1. **If applicable, list other information, data feedback or metrics to assess the program’s effectiveness (e.g., surveys, job placement, transfer rates, output measurements).**



While the bookkeeping certificate indicates a high success rate, the Accounting A.A. degree appears to have a very low success rate. However, the data available to make an accurate assessment is not available.

It should be noted that the number of students who have chosen this option is far greater than the number of seats in the beginning accounting course. This course has no prerequisites and no students have been turned away from the course, so it is apparent that many students have chosen the Accounting Associates Degree with no intention of attempting even the introductory course. “Accounting” has long been the first choice in the drop-down menu for enrolling students, and it is commonly believed that some undecided students chose accounting in order to quickly complete the form. Currently, “Accounting” is no longer a separate degree option (it is one of the choices in the Business Administration category), so the number of students selecting the Accounting degree as an option is expected to drop considerably in the next few years. The number of students completing the degree and certificate each year is approximately one-half of the number of completers in the terminal course common to both awards (BSAD B55). It is believed that some students complete all of the requirements for the Accounting Degree or Bookkeeping Certificate but do not apply for the award. Going forward, if degrees and certificates are conferred when earned, the number of degrees and certificates should increase significantly.

The following data supports this assertion that a significant number of students who have declared themselves to be Accounting majors are not in fact pursuing an Accounting degree. A sample of students from Degree Works was chosen (using the first ten names generated by a list). All of the students are currently enrolled, but there was a wide variation in the length of time they had been attending BC. With one exception, all of the students who had been attending BC before 2012 and were “majoring in Accounting” had never taken any accounting courses.



1. **Discuss the strengths of your program.**



The chart above indicates a high success and retention rate for the courses in the program. Once a student has completed the entry course (BSAD B53A), the success and retention in the later courses (BSAD B53B, 54, and 55) is very high. The support courses (BSAD B40, B20, B5 and COMP B5) have success and retention rates similar to other courses without prerequisites. It should be noted that most of the students in these support courses are not Accounting or Bookkeeping majors. The one course with low success as measured by IR is an open lab course. The success and retention for open lab courses is not accurately measured by the current system. For more information on this issue, please see the program review for the Office Assistant program.

Once students have completed the program, their earning power increases substantially when compared to other non-transfer degree-earning students at Bakersfield College. According to current Data Mart information, the A.A. in Accounting degree recipients had average wages of $32,293 (67% match 32 degrees). These wages are comparable to Fresno City ($34,670 with 45 awards and a 73 % match), and compare very favorably with Taft ($17,042 with 48 awards and 54% match).

1. **Discuss areas for improvement in your program.**

The success and retention rate has declined substantially in the last year; a significant number of students are dependent on financial aid, and the cuts to financial aid have led to decreasing enrollment. A complete evaluation of the outcomes as they relate to the support courses may be in order. A decrease in the number of units required for the Accounting degree would help those students who have reached their financial aid limits. These changes are under discussion at this time.

1. ***If applicable*, describe any unplanned events that impacted your program.**

As previously mentioned, financial aid changes have led to a significant decline in the number of students enrolling in the entry course (BSAD B53A).

**III. Resource Analysis:**

1. **Human Resources**
2. **If you are requesting any additional positions, explain briefly how the additional positions will contribute to increased student success. (Faculty Request form; Classified Request form)**

Not applicable

1. **Professional Development (Professional Development form)**
2. **Describe briefly the effectiveness of the professional development your program has been engaged with (either providing or attending) during the last cycle, focusing on how it contributed to student success.**

Not applicable

1. **Provide rationale for future professional development opportunities and contributions that your program can make.**

None are planned at this time.

1. **Facilities (M&O requests can be submitted by completing the** [**M&O Request form**](https://committees.kccd.edu/sites/committees.kccd.edu/files/Copy%20of%2012%20M%26O%20Needs%20Workbook%2012-13%20APR.xlsx)**.)**
   1. **Assess the effectiveness of the facilities used by your program in meeting college strategic goals.**

**Goal Three: Facilities/ Infrastructure**

**Improve maintenance of college facilities and infrastructure.**

The classroom facilities (primarily in the Business Education Building on the main campus) were remodeled within the last three years and are much improved. Since that time, the maintenance has declined and the classrooms lack sufficient basic upkeep. The floors are dirty and often covered with litter. The computers and desks are covered with dust. The restrooms lack ventilation and the resulting smell can be overwhelming when entering.

* 1. **Justify your facilities and M & O request.**

We are requesting that the building be cleaned. Specifically, the floors be swept of dirt, the tables and chairs be dusted, and the cobwebs cleared from the corners.

1. **Technology (Technology requests can be made by filling out the** [**ISIT Request form**](http://www.bakersfieldcollege.edu/irp/Annual%20Program%20Reviews/2012-13/13%20ISIT%20Priority%20Workbook%2012-13.xlsx)**.)**
2. **Has your program received new or repurposed technology in this 3-year cycle?** 
   1. **If yes, discuss the assessment of its effectiveness as it relates to student, program, or administrative outcomes.**

The number of computer stations in the labs was increased significantly, and some of the workstations lack a sight line to the instruction screens in the front of the room. Since these changes were made in the Fall of 2013, the drop rate for courses held in the remodeled labs has increased. The students’ workspace is so small that many students have expressed discomfort. Examples include: “I feel like I’ve been stuffed in an airplane.” It is impossible to help most students by standing next to them because there is literally no room. In some sections, the withdrawal rate has nearly doubled.

While we were “guaranteed” by the administration that increasing the number of workstations in the computer labs would not require the department to increase the number of students allowed in the labs for each course, the constant requests to “just add a few” that are made by the administration seems to contradict this guarantee. While we have not been “forced” to increase the max seats, the unstated pressure to do this still exists.

* 1. **If no, what technology could play a contributing factor in future student success and outcomes for your program? How would you evaluate the effectiveness of this technology?**

1. **Discuss the effectiveness of technology used in your area to meet** [**college strategic goals**](http://www.bakersfieldcollege.edu/collegecouncil/BAKERSFIELD%20COLLEGE%20STRATEGIC%20FOCUS%202013-14.pdf)**.**

**Goal One: Student Success**

**Become an exemplary model of student success by developing and implementing**

**best practices.**

Students earning these awards learn to use computers to process accounting information in order to obtain employment in the field.

1. **Does your program need new or repurposed technology to support student success? Justify your ISIT Technology Request and your vision for meeting student, program, or administrative unit outcomes for this next 3-year cycle.**

None needed at this time for the AA and COA addressed in this review, but we hope to maintain a position on the regular instructional lab rotation schedule.

1. **Budget (Changes to the budget allocation can be requested using the** [**Budget Change Request Form**](http://committees.kccd.edu/bc/committee/programreview)**).**

**If you are requesting any additional funding, explain briefly how it will contribute to increased student success.**

No new requests.

**IV. Trend Data Analysis:**

Review the data provided by Institutional Research. Provide an analysis of program data throughout the last three years, including:

* 1. **Changes in student demographics (gender, age and ethnicity).**

No demographic data breakdown has been provided for these two Accounting programs, and we do not see the necessity/payoff for doing the additional research. Demographic data is provided in aggregate for the complete BMIT – Business Administration course offerings, but it is not broken down by “Subject Major.” Reviewing the aggregate results indicates that other than a slight increase in Hispanic/Latino students, and a subsequent reduction in African American students, no significant trends can be identified. We pose a question: if trends were identified, what could we do with this that would help with student success that is not already being done?

* 1. **Changes in enrollment (headcount, sections, course enrollment, and productivity).**

Enrollment has recently declined. This information was discussed previously

* 1. **Success and retention for face-to-face as well as online/distance courses.**





The success and retention has remained fairly constant, other than the significant decrease in the retention in BSAD B55 at the time of the 50% increase in class size due to the remodeling of the computer lab.

* 1. **Degrees and certificates awarded (three-year trend data for each degree and/or certificate awarded).**

See F. below

* 1. **Other program-specific data (please specify or attach).**
  2. **List degrees and certificates awarded (three-year trend data for each degree and certificate awarded). Include targets (goal numbers) for the next three years.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Degree or Certificate** | **2011-2012** | **2012-**  **2013** | **2013-**  **2014** | **2014-**  **2015** | **2015-**  **2016** | **2016-**  **2017** |
| Accounting A.A. (not for transfer) | 17 | 14 | 19 | 16 | 16 | 16 |
| Bookkeeping Certificate | 17 | 24 | 15 | 17 | 17 | 17 |

**V. Progress on Previously Established Program Goals, Future Goals and Action Plans:**

1. **List the program’s goals from the previous Program Review. For each goal, please discuss progress and changes. If the program is addressing more than two (2) goals, please duplicate this section.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Previously Established Goal** *(state goal)* | **Which institutional goals from the Bakersfield College Strategic Plan will be advanced upon completion of this goal?**  **(select all that apply)** | **Progress on goal achievement**  **(Choose one)** | **Comments**  **(if applicable)** |
| 1. This program was not separately defined from the Business Administration Department; there were no applicable goals pertaining to this program. | 1: Student Success  2: Communication  3: Facilities & Infrastructure  4: Oversight & Accountability  5: Integration  6: Professional Development | Completed: \_\_\_\_\_\_\_\_ (Date)  Revised: \_\_\_\_\_\_\_\_\_\_\_ (Date)  *(*state revised goal) |  |
| 2. | 1: Student Success  2: Communication  3: Facilities & Infrastructure  4: Oversight & Accountability  5: Integration  6: Professional Development | Completed: \_\_\_\_\_\_\_\_ (Date)  Revised: \_\_\_\_\_\_\_\_\_\_\_ (Date)  *(*state revised goal) |  |

1. List the program’s goals for the next three years. Ensure that stated goals are specific and measurable. State how each program goal supports the College’s strategic goals. Each program goal must include an action plan.

|  |  |  |  |
| --- | --- | --- | --- |
| **Future Goal** | **Action Plan** | **Lead person for this goal** | **Timeline for Completion:** |
| 1. **Identify the skills and knowledge necessary for the degree and certificate, specifically the outcomes from the support courses that are relevant.** | **Review the curriculum and outcomes for the support courses and make modifications as needed.** | **Mike Ivey** | **2015-2016** |
| **Which institutional goals from the Bakersfield College Strategic Plan will be advanced upon completion of this goal? (select all that apply)** | | | |
| **1: Student Success  2: Communication  3: Facilities & Infrastructure  4: Oversight & Accountability  5: Integration  6: Professional Development** | | | |
| **Future Goal** | **Action Plan** | **Lead person for this goal** | **Timeline for Completion:** |
| 1. **Offer a diagnostic exam for students seeking employment.** | **Obtain a testing license from the Association of Professional Bookkeepers; offer the test for completing students.** | **Lynn Krausse** | **2015-2016** |
| **Which institutional goals from the Bakersfield College Strategic Plan will be advanced upon completion of this goal? (select all that apply)** | | | |
| **1: Student Success  2: Communication  3: Facilities & Infrastructure  4: Oversight & Accountability  5: Integration  6: Professional Development** | | | |

**VI. Curricular Revisions *(Instructional Programs only):***

1. **Review of Course Information:**

* **Column A list all of the courses associated with the degree.**
* **Column B list the Fall term the review process will be started for ongoing compliance.**
* **Column C list the compliance due date.**
* **Column D list any changes to courses with regard to distance education.**
* **Column E list corresponding C-ID descriptors if available.** [**http://www.c-id.net/**](http://www.c-id.net/)

**\*\*Dates listed should reflect a five year cycle allowing for one year of review**

**to maintain ongoing compliance.\*\***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **A. Course** | **B. Fall Term Review will be Submitted** | **C. Compliance Due Date** | **D. Distance Education Changes** | **E. C-ID Descriptors Available** |
| BSAD B53a Introduction to Accounting 1 | Fall 2014 | 3/14/2015 | None | None |
| BSAD B53b Introduction to Accounting 2 | Fall 2014 | 3/14/2015 | None | None |
| BSAD B54 Payroll Accounting | Fall 2014 | 3/14/2015 | None | None |
| BSAD B55 Computer Accounting Applications | Fall 2014 | 3/14/2015 | None | None |
| BSAD B40 Personal Finance | Fall 2014 | 3/14/2015 | None | None |
| BSAD B51 Business Mathematics | Fall 2014 | 3/14/2015 | None | None |
| BSAD B264 Ten-Key Proficiency | Fall 2015 | 3/14/2015 | None | None |
| BSAD B18 Business Law | Fall 2015 | 9/24/2016 | None | BUS 125 – Already Approved |
| BSAD B20 Introduction to Business | Fall 2015 | 9/24/2014 | None | BUS 110 – Already Approved |
| BSAD B5 Human Relations/People Skills | Fall 2014 | 3/14/2015 | None | None |

1. **Review of Program Information:**

**Is the program information housed in CurricUNET accurate? (Considerations: changes in course(s) names and/or suffixes as well as additions/deletions of courses). If not, then a program modification needs to be started in CurricUNET to reflect the necessary changes. Explain the requested changes below.**

Yes, as well as we can determine. Curricunet seems to change items without human intervention and we can’t be responsible for that.

**Is the program and course listing information in the current catalog accurate? If not, list the requested**

**changes below. Catalog information should reflect what is in CurricUNET.**

Yes – at this point in time, but just like Curricunet, changes randomly occur that were not initiated by BMIT faculty.

1. **Student Education Plan (SEP) Pathway(s) uploaded to “Attached Files” in CurricUNET.**

If applicable, SEP Pathway with CSU Breadth indicated? See below

If applicable, SEP Pathway with IGETC indicated? See below

If applicable, SEP Pathway with BC General Education indicated? See Below

ALL AA/AS/AD-T/COA/JSC pathways were created and given to Counseling and others Spring 2014 (Billie Jo Rice on 3/13/14 appears to be the last time). The BMIT department chair did not have access to upload the files because of Curricunet glitches. The chair was told that the SEPs would be uploaded for him. This does not appear to have been done yet.

**\*\*Please ensure that the information housed in CurricUNET and the current catalog match. \*\***

1. **If applicable, provide a description of the program’s future adoption of C-ID descriptors and Associate Degree for Transfer (ADT) or Model Curricula.**

Not applicable, this degree and certificate are not intended for transfer students.

**VII. Faculty and Staff Engagement:**

1. **Discuss how program members have engaged in institutional efforts such as committees, presentations, and departmental activities.**

Faculty members instruct courses in this program as well as several others. It would be illogical to identify them as “program members” and attribute their professional duties to this particular program.

1. ***Instruction Only*: Discuss how adjunct faculty are included in departmental training, discussions and decision-making.**

Adjunct faculty instruct courses in this program. They are not compensated for time spent outside of the classroom, therefore it would be inappropriate and unethical to ask for such participation. They are asked to provide data to complete assessments, but they are not expected to independently assess outcomes.

**VIII. Program Funding Sources:**

Identify any non-KCCD general fund sources

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **Title of Account/Grant/Categorical Funding** | **Start Date** | **End Date** | **Percentage of Program Budget Covered** | **Positions funded wholly or in part** |
| Foundation Accounts | None |  |  |  |  |
| Grants | None |  |  |  |  |
| Categorical Funding | None |  |  |  |  |

**IX. Conclusions and Findings:**

**Present any conclusions and findings about the program.**

This appears to be a “make work” section of the review process where we, again, summarize areas we have already summarized. Please reference the preceding sections of this report for our conclusions and findings. No disrespect intended to those who have spent their time and energy on this process, but this section exists for those who like to “wax eloquent.” While we appreciate the desire to try and quantify the educational experience and planning processes, this removes the majority element of education - the human element. As long as humans are involved in the planning and budget allocation processes, personal judgment, intuition and bias will exist. Please trust that BMIT will be strong advocates for our students and community – while living with the realities of today’s educational system.

**VII. Attachments (place a checkmark beside the forms listed below that are attached):**

[Faculty Request Form](http://committees.kccd.edu/bc/committee/programreview)  [Classified Request Form](http://committees.kccd.edu/bc/committee/programreview)  [Budget Change Request Form](http://committees.kccd.edu/bc/committee/programreview)

Professional Development  [ISIT Form](http://committees.kccd.edu/bc/committee/programreview)  [M & O Form](http://committees.kccd.edu/bc/committee/programreview)

[Best Practices Form](http://committees.kccd.edu/bc/committee/programreview) **(Required)** See last year’s APR for BMIT – Business Administration  Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_