**Bakersfield College**

**Program Review – Annual Update 2015**

**I. Program Information:**

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

Program Type: X Instructional  Student Affairs  Administrative Service

***Bakersfield College Mission****:* Bakersfield College provides opportunities for students from diverse economic, cultural, and educational backgrounds to attain Associate and Baccalaureate 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.

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 these degrees and certificates will obtain skills for employment and be prepared to work in the Accounting field with critical thinking and communication skills for success.

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

**II. Progress on Program Goals:**

1. List the program’s current goals. For each goal (minimum of 2 goals), discuss progress and changes. If the program is addressing more than two (2) goals, please duplicate this section.

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| **Program 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** |
| 1. **Identify the skills and knowledge necessary for the degree and certificate, specifically the outcomes from the support courses that are relevant.** | X 1: Student Learning  2: Student Progression and Completion  3: Facilities  4: Oversight and Accountability  5: Leadership and Engagement | Completed: \_\_\_\_\_\_\_\_\_\_ (Date)  Revised: \_\_\_\_\_\_\_\_\_\_ (Date)  **X** Ongoing: \_\_\_9/15 \_\_\_ (Date) | Curriculum review and revision is ongoing |
| 2. **Offer a diagnostic exam for students seeking employment.** | X 1: Student Learning  2: Student Progression and Completion  3: Facilities  4: Oversight and Accountability  5: Leadership and Engagement | Completed: \_\_\_\_\_\_\_\_\_\_ (Date)  Revised: \_\_\_\_\_\_\_\_\_\_ (Date)  **X** Ongoing: \_\_9/15\_\_\_\_\_ (Date) | The test was obtained free of charge from the Association of Professional Bookkeepers. We cannot be a testing site as we do not have the facilities required. The test has been reviewed and a plan for students to take the test will be rolled out in Spring 2016. |

1. List new or revised goals (if applicable)

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| **New/Replacement Program Goal** | **Which institutional goals will be advanced upon completion of this goal? (select all that apply)** | **Anticipated Results** |
|  | 1: Student Learning  2: Student Progression and Completion  3: Facilities  4: Oversight and Accountability  5: Leadership and Engagement |  |

**III. Trend Data Analysis:**

Highlight ***any significant changes*** in the following metrics and discuss what such changes mean to your program.

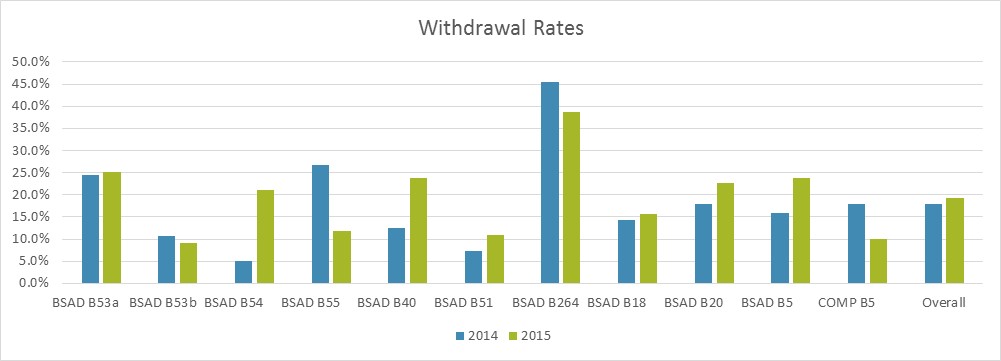
1. Changes in student demographics (gender, age and ethnicity).

No demographic data breakdown has been provided for these two Accounting programs, and we cannot identify students in specific courses without either guessing as to the students‘ demographic information. 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 significant reduction in African American students, no significant trends can be identified.

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

Enrollment was steady for the core introduction courses (BSAD B53A and B53B) in the 2014-2015 school year. Enrollment in the Fall of 2015 is strong. Some anomalies were present. For example, BSAD B54 which normally has an ending enrollment of approximately 32 students had an ending enrollment of 13 students, with a 27.8% drop rate (up from an average of less than 10%.) The instructor who taught the class had not previously taught this class and a rotation of instructors who normally teach the class will teach the class going forward. The high drop rate for 2014-2015 BSAD B55 was also brought back to a normal level.

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



The withdrawal rate for the classes in this program increased slightly. It should be noted that BSAD B264 is a ½ unit open laboratory class and most of the withdrawals are by students who register for the class but do not report for orientation in the lab.

1. Changes in the achievement gap and disproportionate impact (Equity).

Since there is no previous data for comparison, this question cannot be addressed.

1. Other program-specific data that reflects significant changes *(please specify or attach).* All Student Affairs and Administrative Services should respond.

**IV. Program Assessment (focus on most recent year):**

1. How did your outcomes assessment results inform your program planning? Use bullet points to organize your response.

A strong correlation between student attendance and homework completion was noted in the outcomes assessment process. Instructors continue to emphasize this correlation to encourage students to complete their homework assignments.

1. How did your outcomes assessment results inform your resource requests? The results should support and justify resource requests.

n/a – no resources have been requested for this program.

1. How do course level student learning outcomes align with program learning outcomes? Instructional programs can combine questions C and D for one response (SLO/PLO/ILO).

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| [**BSAD B51 Business Mathematics**](http://www.curricunet.com/kccd/build/courses/c_builder/edit_course_main.cfm?courses_id=6974) | | | | | | | | | |
| **Student Learning Outcomes** | | **Measure** | | **PLO** | | **ILO** | | **GE** | |
| 1. Solve trade discount problems using net cost equivalent factors and interpret cash discount terms of various types. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 2. Create payroll records involving incentive piecework schedules and FICA, SDI and withholding taxes. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 3. Solve for unknown cost, markup, or sales price from partial data, convert markup on sales to markup on cost and distinguish between the two. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 4. Illustrate an inventory valuation using LIFO, FIFO, average and specific identification methods. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 5. Solve interest problems for unknown principal, rate, or time factors. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 6. Determine the proceeds of a three-party note when a simple interest note is discounted to a bank. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 7. Use correctly the procedure for determining the present value of an annuity. Determine the appropriate payments into a sinking fund to retire debt. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 8. Analyze annual interest (annual percentage rate) for an installment loan in accordance with federal Truth-in-Lending Act. Determine a partial loan payoff amount using the Rule of '78. Amortize a long-term loan by periodic payments. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| 9. Construct and manipulate cost, salvage value and useful life of a plant asset to determine depreciation by straight line, declining balance, sum of year's digits, units of product and accelerated cost recovery methods. | | Simulated Problem | | 1-1  1-2  1-3  1-5  2-1  2-2  2-3  2-5  3-2 | | I  II  III | | N/A | |
| [**BSAD B53B Introduction to Accounting 2**](http://www.curricunet.com/kccd/build/courses/c_builder/edit_course_main.cfm?courses_id=6975) | | | | | | | | | |
| **Student Learning Outcomes** | | **Measure** | | **PLO** | | **ILO** | | **GE** | |
| 1. process transactions germane to corporations; | | Simulated Problem | | 1-1  1-3  2-1  2-3 | | I  II  III | | N/A | |
| 2. identify the differences in the accounting process of a corporation as contrasted to other business forms; | | Simulated Problem | | 1-1  1-31-1  1-3  2-1  2-3 | | I  II  III | | N/A | |
| 3. Calculate values of long-term liabilities, bonds using present value tables; | | Simulated Problem | | 1-1  1-3  2-1  2-3 | | I  II  III | | N/A | |
| 4. process transactions dealing with debt and stock investments; | | Simulated Problem | | 1-1  1-3  2-1  2-3 | | I  II  III | | N/A | |
| 5. prepare a statement of cash flows; | | Simulated Problem | | 1-1  1-2  1-3  2-1  2-2  2-3 | | I  II  III | | N/A | |
| 6. analyze and interpret financial statements by use of ratios, trends, and comparisons | | Simulated Problem | | 1-1  1-2  1-3  2-1  2-2  2-3 | | I  II  III | | N/A | |

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| **BSAD B55 Computer Accounting Applications** | | | | |
| **Student Learning Outcomes** | **Measure** | **PLO** | **ILO** | **GE** |
| Analyze monetary transactions and record them in a computerized accounting system | Simulated Problems, Objective Examinations | 1-1  1-5  2-1  2-5 | I  II  III | N/A |
| Prepare appropriate adjusting entries and record them in a computerized accounting system | Simulated Problems, Objective Examinations | 1-1  2-1 | I  II  III | N/A |
| Interpret accounting reports to correctly respond to specific questions | Simulated Problems, Objective Examinations | 1-2  1-5  2-2  2-5 | I  II  III | N/A |
| Apply spreadsheet software to tasks that include management accounting reports, and other accounting-related tasks that require the use of database functions, financial functions, logical/conditional functions, mathematical functions | Simulated Problems | 1-2  1-4  2-2  2-4 | I  II  III | N/A |
| Apply the graphing capabilities of the spreadsheet software to visually enhance the presentation of results obtained from analytical tasks | Simulated Problems | 1-2  1-4  2-2  2-4 | I  II  III | N/A |
| Use the Internet for e-mail communication, including the attachment of accounting report files and other types of files, and for access to accounting-related data | Simulated Problems | 1-4  2-4 | I  II  III | N/A |
| Design an appropriate chart of accounts for a hypothetical company, and set up the accounts in a computerized accounting system in order to produce properly presented financial statements | Simulated Problems | 1-1  1-2  2-1  2-2 | I  II  III | N/A |
| Find and correct accounting errors | Simulated Problems | 1-1  2-1 | I  II  III | N/A |
| Effectively use Windows for managing data files | Simulated Problems | 1-1  2-1 | I  II  III | N/A |
| Assume the role of an accounting clerk in an accounting office and demonstrate time management by meeting submission deadlines required by the professor | Submission deadline target measurement | 1-4  2-4 | I  II  III | N/A |
| Transfer information between computer accounting systems | Simulated Problems | 1-1  2-1 | I  II  III | N/A |
| Use an unfamiliar computer accounting program with minimal training | Simulated Problems | 1-2  2-2 | I  II  III | N/A |

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| [**BSAD B264 Ten-Key Proficiency**](http://www.curricunet.com/kccd/build/courses/c_builder/edit_course_main.cfm?courses_id=6969) | | | | |
| **Student Learning Outcomes** | **Measure** | **PLO** | **ILO** | **GE** |
| 1. Demonstrate correct fingering on the computer number pad; | Timed Test | 1-1  2-1 | I  II  III | N/A |
| 2. Demonstrate numeric data entry using the ten-key pad at a minimum rate of 90 strokes per minute; | Timed Test | 1-1  2-1 | I  II  III | N/A |
| 3. Demonstrate numeric data entry using the ten-key pad with 95 percent accuracy. | Timed Test | 1-1  2-1 | I  II  III | N/A |

1. How do the program learning outcomes or Administrative Unit Outcomes align with Institutional Learning Outcomes? All Student Affairs and Administrative Services should respond.

n/a

***Institutional Learning Outcomes***:

*Think: Think critically and evaluate sources and information for validity and usefulness.*

*Communicate: Communicate effectively in both written and oral forms.*

*Demonstrate: Demonstrate competency in a field of knowledge or with job-related skills.*

*Engage: Engage productively in all levels of society – interpersonal, community, the state and the nation, and the world.*

1. Describe *any significant changes* in your program’s strengths since last year. None noted
2. Describe *any significant changes* in your program’s weaknesses since last year. None noted
3. If applicable, describe any unplanned events that affected your program. None noted

**V. Assess Your Program’s Resource Needs:** To request resources (staff, faculty, technology, equipment, budget, and facilities), please fill out the appropriate form. <https://committees.kccd.edu/bc/committee/programreview>

1. Human Resources and Professional Development:
2. If you are requesting any additional positions, explain briefly how the additional positions will contribute to increased student success. Include upcoming retirements or open positions that need to be filled. No positions are requested.
3. Professional Development:
4. Describe briefly the effectiveness of the professional development your program has been engaged in (either providing or attending) during the last year, focusing on how it contributed to student success. We have offered professional development for our adjunct instructors and the offers have been declined. The one full-time faculty member who teaches regularly in this area attended the National Foundation for Credit Counseling national conference in Seattle in September 2014. This faculty member is a board member of the Consumer Credit Counseling Service of Kern & Tulare Counties. The organization and the conference sessions emphasize financial literacy.

1. What professional development opportunities and contributions can your program make to the college in the future?

The one full-time faculty member who regularly teaches in this program is assigned a significant overload and oversees three programs. He cannot be asked to take on more projects.

1. Facilities:
2. How have facilities’ maintenance, repair or updating affected your program in the past year as it relates to student success?

Our facilities continue to be a problem area, with many students remarking as to the lack of cleanliness and basic repairs in instructor reviews. The restrooms in the Business Education building continue to deteriorate. Some of the locks in the women’s restroom stalls are inoperable. Since this program’s participant are largely female, the lack of clean and operable facilities is a particular concern.

1. How will your Facilities Request for next year contribute to student success?

Numerous requests for basic cleaning and work order submission for basic repairs is met with no response, so we either clean or make the repairs ourselves, and we ask our students to accept the poor conditions.

C. Technology and Equipment:

1. Understanding that some programs teach in multiple classrooms, how has new, repurposed or existing technology or equipment affected your program in the past year as it relates to student success?

The computer lab used in this program continue to be a detriment to our students’ success, with wait times of excess of 30 minutes for computers to be up and running on startup. Many students bring their own laptops in order to work on assignments. We are unable to effectively implement the use of network software, or restricted license software due to the poor condition of the computers in the computer lab. The college spends in excess of $1,200 per year for software licenses and the use of the licenses is minimal due to the non-operational nature of the computers in the lab.

1. How will your new or repurposed classroom, office technology and/or equipment request contribute to student success? n/a
2. Discuss the effectiveness of technology used in your area to meet college strategic goals. Computers that are extremely slow and take 30 minutes to be useable are a detriment. The extremely poor design of the computer lab used in this program continues to be a problem with multiple students commenting in instructor reviews that they are unable to seek instructor assistance at their own workstation due to the position of the student work stations. Multiple instances of computers locking up and having to be restarted are also a problem.

D. Budget: Explain how your budget justifications will contribute to increased student success for your program. n/a

**VI. Conclusions and Findings:**

Present any conclusions and findings about the program. This is an opportunity to provide a brief abstract/synopsis of your program’s current circumstances and needs.

During the 2014-2015 school year this program increased the number of awards. In 2014-2015, the number of students earning an AA in Accounting increased from 19 to 27 and the number of students earning a Bookkeeping Certificate increased from 15 to 22 students.

Accounting and Bookkeeping jobs continue to be a steady source of employment for our students and our programs prepare students for employment in this field.

**VII. Forms Checklist (place a checkmark beside the forms listed below that are submitted as part of the Annual Update):**

X [Best Practices Form](http://committees.kccd.edu/bc/committee/programreview) **(Required)**

X Curricular Review Form **(Instructional Programs Required)**

X [Certificate Form](http://committees.kccd.edu/bc/committee/programreview) **(CTE Programs** **Required)**

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

Professional Development Form X [ISIT Form](http://committees.kccd.edu/bc/committee/programreview) X [Facilities Form](http://committees.kccd.edu/bc/committee/programreview) (Includes Equipment)

Other: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_