



Cycle: 2018-21

ASSOCIATE DEGREE IN APPLIED SCIENCE WITH A MAJOR IN ACCOUNTING

Program Mission Statement:

This program provides students with accounting skills necessary for entry level career opportunities in accounting such as managerial accounting, financial accounting, accounts payable, payroll, and accounts receivable.

Division: Technical and General

AVP: Dan Averette

Department Chair: Pete Gioldasis

Director: Pete Gioldasis

SACSCOC Standard: 8.2A

Accrediting Agency: Yes No

Name: N/A

Certification Exam(s): Yes No

Agency Name: N/A

Credential: N/A

Program Student Learning Outcome	Monitoring Year
1. At the completion of the Accounting degree program, students will be able prepare financial statements and reports in accordance with Generally Accepted Accounting Principles.	2018-2019
2. At the completion of the Accounting degree program, students will be able to manage business information using appropriate software.	2019-2020
3. At the completion of the Accounting degree program, students will be able to analyze and prepare financial information about business organizations to support decision making.	2019-2020
4. At the completion of the Accounting degree program, students will be able to communicate effectively using best practices prevailing in the business environment.	2020-2021
5. At the completion of the Accounting degree program, students will be able to analyze and prepare accounting documents and reports for governmental cost and managerial accounting	2020-2021

STUDENT LEARNING OUTCOMES FOR AAS.ACC – 2018-2019

A. Program Student Learning Outcomes	B. What courses are PSLOs Assessed.	C. Methods for Outcomes Assessment	D. Expected Level of Program Performance	E. Data Collection	F. Results	G. Plan For Improvement
What should the graduates of your program be able to do?	Where do you see evidence that the student can do these things?	How does your program evaluate student/graduate skills/abilities?	What is the expected level of student performance <u>for the program</u> ?	When will you collect the data needed to evaluate the performance of the program?	What are the results of the evaluation? NOTE: include student ratio with all results.	How will you use this information to improve the program?
At the completion of the Accounting degree program, students will be able to prepare financial statements and reports in accordance with Generally Accepted Accounting Principles.	ACC 111 – Accounting Concepts	Practice Set Test to demonstrate the ability to prepare financial statements and reports.	70% of students will achieve 70% or more on the Practice Set Test.	Spring 2019	78% of students (32 out of 41) achieved 70% or more on the Practice Set Test. The lowest score for this artifact was 8% and the highest was 100%. The cohort average for this event was 83%.	The expected level of learning was met. Plan for continuous improvement: Continue to utilize Pearson’s MyAccountingLab for immediate feedback to illustrate and master concepts. Continue to spend class time on the ACC 111 Practice Set to monitor individual progress and provide instructional support.

STUDENT LEARNING OUTCOMES FOR AAS.ACC – 2019-2020

A. Program Student Learning Outcomes	B. What courses are PSLOs Assessed.	C. Methods for Outcomes Assessment	D. Expected Level of Program Performance	E. Data Collection	F. Results	G. Plan For Improvement
What should the graduates of your program be able to do?	Where do you see evidence that the student can do these things?	How does your program evaluate student/graduate skills/abilities?	What is the expected level of student performance <u>for the program</u> ?	When will you collect the data needed to evaluate the performance of the program?	What are the results of the evaluation? NOTE: include student ratio with all results.	How will you use this information to improve the program?
At the completion of the Accounting degree program, students will be able to manage business information using appropriate software.	ACC 240 - Computerized Accounting	Production Report to demonstrate how to use appropriate software to manage business information.	71% of the students will achieve a grade of 70% or higher for this learning outcome.	Spring 2020	100 % of the students (11 out of 11) earned a grade of 70% or higher on the production report. The lowest score for this artifact was 70% and the highest was 100%. The cohort average for this event was 91%.	The expected level of learning was met. Plan for continuous improvement: Schedule at least one optional virtual meeting for students to review the project. Add a mid-term assessment for evaluating student progress.

STUDENT LEARNING OUTCOMES FOR AAS.ACC – 2019-2020

A. Program Student Learning Outcomes	B. What courses are PSLOs Assessed.	C. Methods for Outcomes Assessment	D. Expected Level of Program Performance	E. Data Collection	F. Results	G. Plan For Improvement
What should the graduates of your program be able to do?	Where do you see evidence that the student can do these things?	How does your program evaluate student/graduate skills/abilities?	What is the expected level of student performance <u>for the program</u> ?	When will you collect the data needed to evaluate the performance of the program?	What are the results of the evaluation? NOTE: include student ratio with all results.	How will you use this information to improve the program?
At the completion of the Accounting degree program, students will be able to analyze and prepare financial information about business organizations to support decision making.	ACC 112 - Organizational Accounting	Practice Set Test to demonstrate the ability to analyze and prepare financial information about business organizations to support decision making.	71% of the students will achieve a grade of 70% or higher for this learning outcome.	Fall 2019 and Spring 2020	77% of the students 34 out of 44) earned 70% or higher on the Practice Set Test. The lowest score for this artifact was 22% and the highest was 100%. The cohort average for this event was 80%.	The expected level of learning was met. Plan for continuous improvement: Continue to utilize Pearson’s MyAccountingLab for immediate feedback to illustrate and master concepts. Continue to spend class time on the ACC 112 Practice Set to monitor individual progress and provide instructional support.

STUDENT LEARNING OUTCOMES FOR AAS.ACC – 2020-2021

A. Program Student Learning Outcomes	B. What courses are PSLOs Assessed.	C. Methods for Outcomes Assessment	D. Expected Level of Program Performance	E. Data Collection	F. Results	G. Plan For Improvement
What should the graduates of your program be able to do?	Where do you see evidence that the student can do these things?	How does your program evaluate student/graduate skills/abilities?	What is the expected level of student performance <u>for the program</u> ?	When will you collect the data needed to evaluate the performance of the program?	What are the results of the evaluation? NOTE: include student ratio with all results.	How will you use this information to improve the program?
At the completion of the Accounting degree program, students will be able to communicate effectively using best practices prevailing in the business environment.	BUS 101- Introduction to Business	Students in BUS 101 will complete a communication paper which demonstrates these best practices of collaboration.	70% of the BUS 101 students during the fall semester will successfully complete a paper that demonstrates effective communication with a 70% or higher. Students will be required to apply grammatical skills as well as the ability to be persuasive with the content of their essay in a business setting.	Fall 2020	94% of students (46 out of 49) made 70% or higher on Communication paper. The lowest score for this artifact was 0% and the highest was 100%. The cohort average for this event was 87%.	The expected level of learning was exceeded by a considerable amount. The faculty will increase the benchmark to make on the paper from 70% to 80%. Plan for continuous improvement: Have students turn in their paper topic early. Submit an outline of their papers. Turn in their work by an early due date to receive feedback.

STUDENT LEARNING OUTCOMES FOR AAS.ACC – 2020-2021

A. Program Student Learning Outcomes	B. What courses are PSLOs Assessed.	C. Methods for Outcomes Assessment	D. Expected Level of Program Performance	E. Data Collection	F. Results	G. Plan For Improvement
What should the graduates of your program be able to do?	Where do you see evidence that the student can do these things?	How does your program evaluate student/graduate skills/abilities?	What is the expected level of student performance <u>for the program</u> ?	When will you collect the data needed to evaluate the performance of the program?	What are the results of the evaluation? NOTE: include student ratio with all results.	How will you use this information to improve the program?
At the completion of the Accounting degree program, students will be able to analyze and prepare accounting documents and reports for governmental cost and managerial accounting.	ACC 265 - Not-For-Profit Accounting	Students in ACC 265 will complete a comprehensive government statement project to demonstrate how to analyze and prepare accounting documents and reports for governmental cost and managerial accounting.	75% of the ACC 265 students during the Fall Semester will successfully complete the comprehensive government statement project that demonstrates the ability to analyze and prepare accounting documents and reports for governmental cost and managerial accounting with a 70% or higher.	Fall 2020	8% of students (1 out of 12) made a 70% or higher on Comprehensive government statement project. The lowest score for this artifact was 10% and the highest was 89%. The cohort average for this event was 51%	The benchmark for the assessment was not met. The Plan for improvement consists of: improving the ACC 265 Comprehensive Government Project's grade by the following: 20% more class time will be used to work on the project and break the evaluation up into sections taken throughout the semester instead of one huge exam.

CONTINUOUS STUDENT IMPROVEMENT

This Cycle's Results and Comparison to Last Cycle's and Recommended Actions:

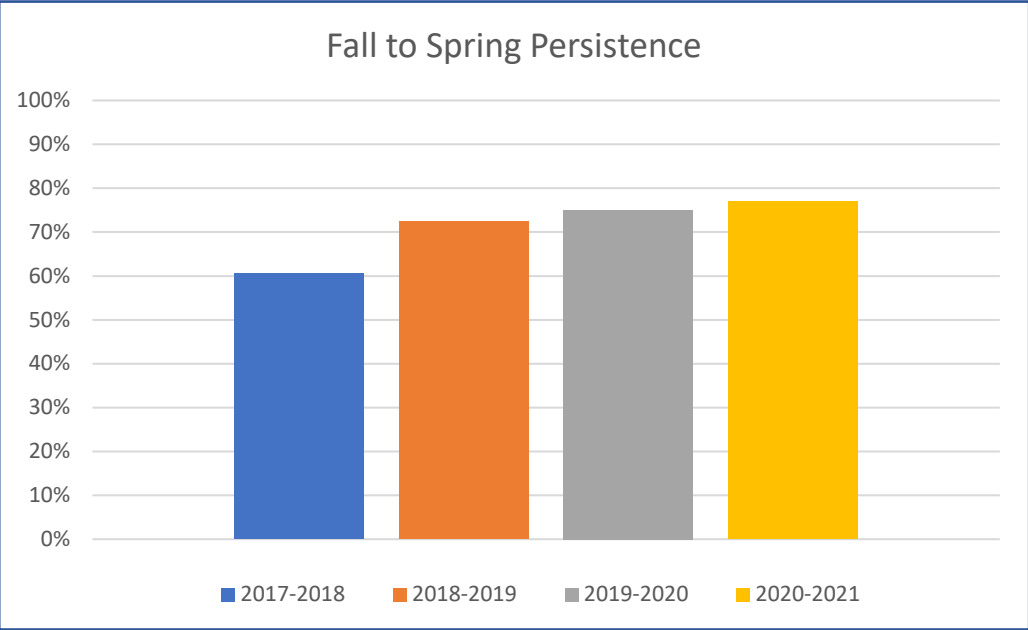
The faculty worked on continuous improvement goals from 2018 to 2021. In terms of the PSLOs, 4 out of 5 PSLOs met the threshold set by the College and we are excited to work hard during the 2021-2024 years in order to improve the same goals set up the department and the College. Only one of the PSLOs (PSLO 5) did not meet the set goal and that had a lot to do with the on-going pandemic and the adaptations many students had to make in order to transition into the virtual/online environment. The faculty has learned a lot of new information and how to improve during these circumstances and we anticipate that the four already met goals will remain high in the new three years and the PSLO 5 that did not meet the goal this year will show improvements due to more time devoted to the project and the large assessment being divided into smaller more frequent assessments.

In order to improve the effectiveness of the teaching of the ACC 111 and ACC 112, the instructor uses the homework assignments to identify students' weaknesses. By having a better understanding where students need help, the instructor has been more effective in preparing the students for their Practice Set. The Practice Set is a cumulative test for the course.

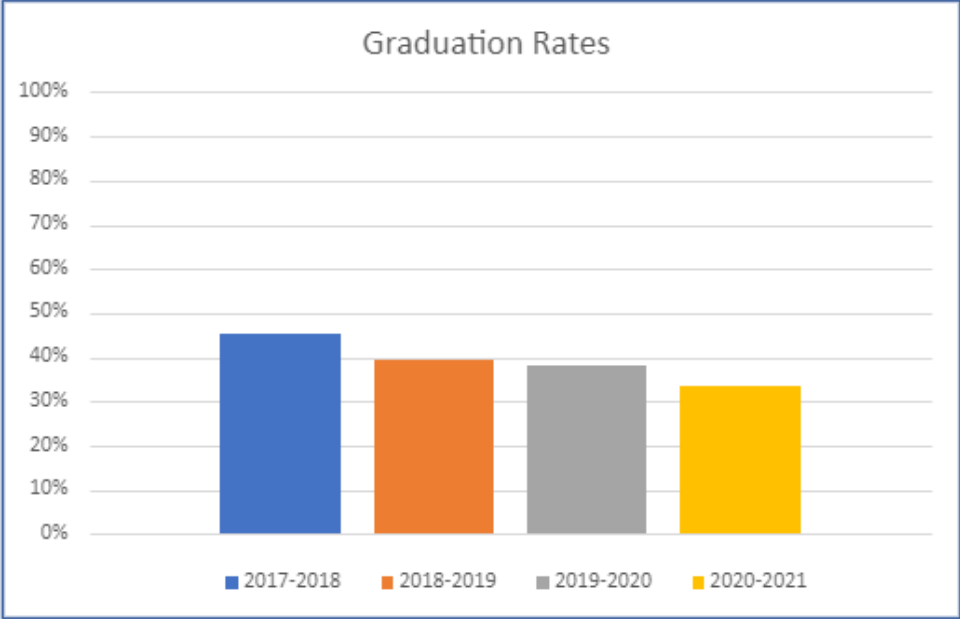
During these past three years, the department has made a few changes to streamline and enhance this degree for higher success rates. We have partnered with 4 four-year universities through articulation agreements where our classes can now transfer. We also have put in place semester layouts including the summer where classes are now offered when they are scheduled only. We have added more transfer courses in this Degree such as BUS 101 (Introduction to Business) and CPT 170 (Micro Computer Applications). We also have added the ACC 124 class (Individual Tax Procedures) since we were missing a Tax class. We took the recommendation of our Advisory and DACUM committees and added more Excel into our program with the addition of the MGT 206 (Managing Spreadsheets) class.

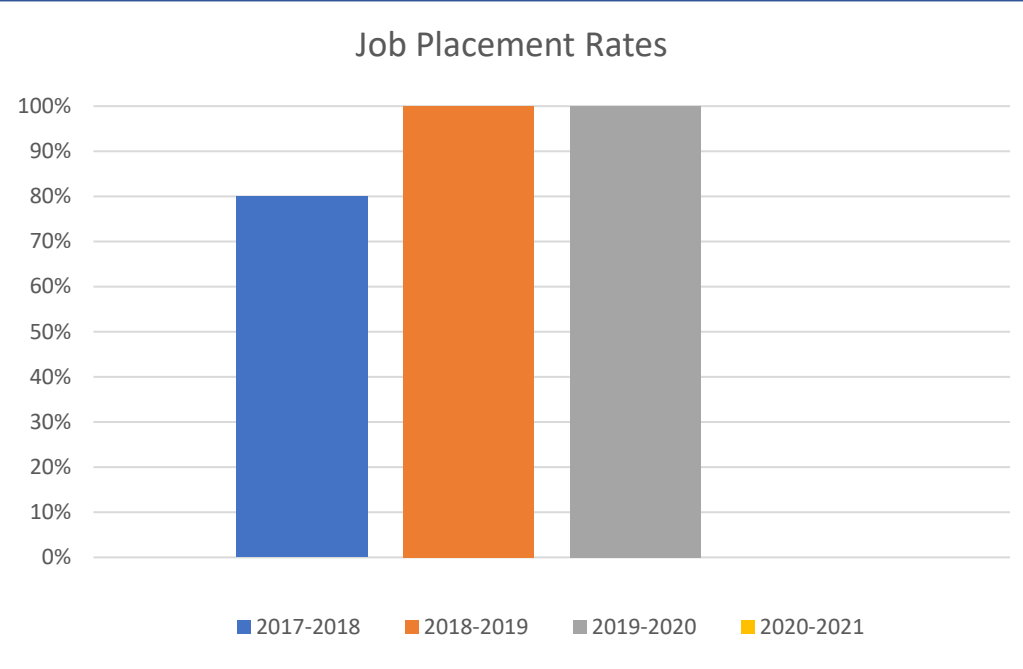
PROGRAM VITAL STATISTICS

Indicator	Trend Analysis	Action Plans										
<p>Program Enrollment</p> <table border="1" style="margin: 10px auto; border-collapse: collapse;"> <caption>Program Enrollment Data</caption> <thead> <tr> <th>Academic Year</th> <th>Enrollment</th> </tr> </thead> <tbody> <tr> <td>2017-2018</td> <td>75</td> </tr> <tr> <td>2018-2019</td> <td>66</td> </tr> <tr> <td>2019-2020</td> <td>57</td> </tr> <tr> <td>2020-2021</td> <td>44</td> </tr> </tbody> </table>	Academic Year	Enrollment	2017-2018	75	2018-2019	66	2019-2020	57	2020-2021	44	<p>First semester enrollment in the Accounting degree program has followed national and regional trends. For the 2017-21 period, the decline in enrollment is less than the national decline for 2-year colleges as reported by NSCRC.</p> <p>Per: https://nscresearchcenter.org/current-term-enrollment-estimates/</p>	<p>All the degrees and certificates now have semester layouts and articulation agreements with 4-year colleges. Also, the faculty are pushing more internship opportunities for our students. The department will also focus more high school recruitment.</p>
Academic Year	Enrollment											
2017-2018	75											
2018-2019	66											
2019-2020	57											
2020-2021	44											

Indicator	Trend Analysis	Action Plans										
<p style="text-align: center;">Fall to Spring Persistence</p>  <table border="1" data-bbox="191 185 1213 810"> <caption>Fall to Spring Persistence Data</caption> <thead> <tr> <th>Year</th> <th>Persistence Percentage</th> </tr> </thead> <tbody> <tr> <td>2017-2018</td> <td>60%</td> </tr> <tr> <td>2018-2019</td> <td>72%</td> </tr> <tr> <td>2019-2020</td> <td>75%</td> </tr> <tr> <td>2020-2021</td> <td>77%</td> </tr> </tbody> </table>	Year	Persistence Percentage	2017-2018	60%	2018-2019	72%	2019-2020	75%	2020-2021	77%	<p>According to this chart, fall to spring retention has been going up the last four years due to appreciative advising.</p>	<p>Faculty will continue to use appreciative advising for students during future semesters.</p>
Year	Persistence Percentage											
2017-2018	60%											
2018-2019	72%											
2019-2020	75%											
2020-2021	77%											

Indicator	Trend Analysis	Action Plans										
<div data-bbox="205 196 1199 886" data-label="Figure"> <p style="text-align: center;">Fall to Fall Retention</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Retention Rate (%)</th> </tr> </thead> <tbody> <tr> <td>2017-2018</td> <td>33.00%</td> </tr> <tr> <td>2018-2019</td> <td>36.00%</td> </tr> <tr> <td>2019-2020</td> <td>48.00%</td> </tr> <tr> <td>2020-2021</td> <td>29.00%</td> </tr> </tbody> </table> </div>	Year	Retention Rate (%)	2017-2018	33.00%	2018-2019	36.00%	2019-2020	48.00%	2020-2021	29.00%	<p>This upward trend showed the changes that the faculty were making in the program was influencing students to remain in the program until graduation. However, the 2020-21 year was affected negatively by the COVID-19 pandemic and the switch to virtual learning.</p>	<p>Faculty will continue to advise and register students during the semesters. More virtual and online classes will be offered to give students flexibility in order to stay on track with the degree.</p>
Year	Retention Rate (%)											
2017-2018	33.00%											
2018-2019	36.00%											
2019-2020	48.00%											
2020-2021	29.00%											

Indicator	Trend Analysis	Action Plans										
<p style="text-align: center;">Graduation Rates</p>  <table border="1" data-bbox="226 162 1180 776"> <caption>Graduation Rates Data</caption> <thead> <tr> <th>Year</th> <th>Graduation Rate (%)</th> </tr> </thead> <tbody> <tr> <td>2017-2018</td> <td>45</td> </tr> <tr> <td>2018-2019</td> <td>38</td> </tr> <tr> <td>2019-2020</td> <td>37</td> </tr> <tr> <td>2020-2021</td> <td>33</td> </tr> </tbody> </table>	Year	Graduation Rate (%)	2017-2018	45	2018-2019	38	2019-2020	37	2020-2021	33	<p>Graduation rates are consistent with the enrollment rates.</p>	<p>The department has been working closely with local businesses in order to create more internship opportunities where they will end up resulting in full time jobs, but overall, our graduation rates are consistent with regional and national trends.</p>
Year	Graduation Rate (%)											
2017-2018	45											
2018-2019	38											
2019-2020	37											
2020-2021	33											

Indicator	Trend Analysis	Action Plans										
<p style="text-align: center;">Job Placement Rates</p>  <table border="1" data-bbox="113 233 1129 898"> <caption>Job Placement Rates Data</caption> <thead> <tr> <th>Year</th> <th>Rate (%)</th> </tr> </thead> <tbody> <tr> <td>2017-2018</td> <td>80%</td> </tr> <tr> <td>2018-2019</td> <td>100%</td> </tr> <tr> <td>2019-2020</td> <td>100%</td> </tr> <tr> <td>2020-2021</td> <td>-</td> </tr> </tbody> </table>	Year	Rate (%)	2017-2018	80%	2018-2019	100%	2019-2020	100%	2020-2021	-	<p>The job placement rates for the Accounting Degree are high due to the fact that our graduates are very marketable in our area.</p>	<p>The department will continue to be in communication with industry through Advisory and DACUM committees so we can keep providing graduates into the job market pipeline.</p>
Year	Rate (%)											
2017-2018	80%											
2018-2019	100%											
2019-2020	100%											
2020-2021	-											

*Values and formulas used to generate program vital statistics and charts provided by Gary Ancheta.