



ACCOUNTING

COMPREHENSIVE PROGRAM REVIEW 2018

DEPARTMENT COMPREHENSIVE PROGRAM REVIEW 2018

INTRODUCTION

Cecil College Accounting degrees and certificates provide career options with strong earning potential, job stability, and an expanding range of career choices. All organizations involved in financial transactions, from complex, global enterprises to locally-owned small businesses and mission driven non-profits require skilled accountants to keep finances on track. A major in accounting provides students with the skills to analyze, record, and report on business transactions, utilize current technology, and employ basic managerial accounting concepts necessary in today's commercial enterprises.

Cecil College's Mission:

Cecil College is an inclusive, open-access college committed to academic excellence and service to the greater region. The College provides a supportive learning environment to a diverse body of students as they build the skills and knowledge to achieve academic success, prepare to transfer, and enter the workforce. Further, Cecil College fosters intellectual, professional, and personal development through lifelong learning opportunities, the arts, and community engagement.

The associate degree in accounting serves the College's mission by preparing students to transfer to four-year accounting programs or to enter the workforce upon completion. A description of the associate degree in accounting follows:

An associate degree in accounting also provides the opportunity to start a professional career in an entry-level position post-graduation, with the added ability to transfer to a bachelor's degree program in the future.

The accounting certificate serves the College's mission by preparing students to enter the workforce upon completion. A description of the accounting certificate follows:

The accounting certificate is most appropriate for students who have earned a degree in another field of study and are seeking a career change or for anyone that is already working in the profession and needs enhanced skills for career advancement.

Learning outcomes for the Accounting Program

Upon successful completion of this program, students will be able to:

- Identify and perform the major steps in the accounting cycle including recording transactions, adjusting entries, and preparing financial statements.
- Explain, prepare, and analyze the income statement, statements of equity, balance sheet, and cash flow statement.
- Explain Financial Accounting Standards Board (FASB) and International Accounting Standards Board (IASB) and use the FASB Accounting Standards Codification system.
- Apply the major principles and assumptions of financial reporting and US generally accepted accounting principles (GAAP).

- Use financial analysis to assess the profitability of a business.
- Identify the costs in managerial accounting and their usage in cost-volume-profit (CVP) analysis and the manufacturing process.

The program helps students successfully develop skills identified in the general education student learning outcomes. Students in the program meet these outcomes in the following ways:

I. Critical Thinking

- Students in the accounting program have to think both critically and creatively in order to solve problems presented to them in the classroom, in homework assignments, projects and tests. For example, accounting students must evaluate the facts and circumstances of a specific company in order to determine which method of depreciation (straight line, double declining balance, or units of production) is the most appropriate for a company to use in accordance with GAAP.
- Students are also expected to apply their foundation in the basic accounting principles to increasingly complicated transactions that are new to them. They must demonstrate the selection and application of appropriate accounting principles. For example, students must apply the correct accounting principle (matching) to entities that sell products and services on account in order to recognize bad debt expense in the proper period.

II. Arts and Human Cultures

- Accounting classes often touch on real life ethical disasters for companies, such as Enron. Although accounting classes in general do not touch on all these topics, they are discussed in detail in classes that are required for the degree like Business Ethics, Economics, Principles of Marketing, Principles of Management, Introduction to Business etc.

III. Written and Oral Communications

- While accounting courses are generally quantitative in nature, students in the program have many formal writing assignments in other required courses, such as Business Ethics, Principles of Management, Principles of Marketing, etc.
- Students in the program have many oral presentations both individually and group oriented. Although accounting courses in general do not require individual or group presentations, there are an abundance of these assignments in other required courses for the accounting degree such as Introduction to Business, Principles of Management, Human Resource Management, etc.

IV. Information Literacy

- Students in accounting courses practice information literacy when researching accounting principles. They learn to identify when additional information is needed to understand an accounting principle, where they should go to find authoritative literature, how to use and evaluate those sources, ultimately making a decision on application of proper accounting treatment and following up with citation of the sources. An example would be that in a 200 level accounting course students would research and explore the differences between US GAAP and International Standards in certain areas such as accounting for impairment of plant assets, using professionally available, authoritative information sources.

V. Technology Skills

- Students in the program learn to use a variety of computer programs and software. Students learn and use Microsoft Office software, including Excel, Word, Access and PowerPoint in the Introduction to Computer Concepts course which is a requirement for the Associates in Applied Science degree. Students pursuing the Accounting Certificate learn to use Excel in the Business Spreadsheet Applications course requirement. The program offers additional elective courses including QuickBooks Accounting, and Payroll Accounting - both of which use the most current technology available. Enrollment in these technology based electives is steadily increasing.

VI. Quantitative and Scientific Reasoning

- Most concepts and situations in the study of accounting require the use of quantitative skills and analysis. For example, student record business transactions in the accounting records that require the calculation and revision of estimates, such as calculating a liability for future warranty repairs. Students use quantitative skills when initially learn to prepare basic financial statements, including a Balance Sheet, Income Statement, Statement of Retained Earnings and a Statement of Cash Flows. As students progress through their sequence of accounting courses, they are required to perform financial analysis on those same basic financial statements, assessing what they know about a business entity and drawing supportable conclusions about financial performance, developing and using scientific reasoning skills.

ENROLLMENT AND GRADUATION TRENDS

Enrollment

	Fall Term Year 1	Fall Term Year 2	Fall Term Year 3	Fall Term Year 4	Fall Term Year 5
Accounting AAS	51	56	61	65	63
Accounting Certificate	21	134	146	136	140

Graduates

	Year 1	Year 2	Year 3	Year 4	Year 5
Accounting AAS	7	9	10	8	23
Accounting Certificate	5	3	5	1	4

ARTICULATION AGREEMENTS

Cecil College has strong partnerships related to accounting, with institutions in the region such as Wilmington University, Millersville University, and Salisbury University among many others. Cecil College has an articulation agreement with Goldey-Beacom College, as well as transfer agreements within the state of Maryland.

We are in the beginning stages of an articulation agreement with Stevenson University.

PLACEMENT/TRANSFER

	Year 1	Year 2	Year 3	Year 4	Year 5
Total Graduates	7	9	10	8	23
Transferred*	unknown	unknown	unknown	unknown	unknown
Employed	unknown	unknown	unknown	unknown	unknown
Unknown	unknown	unknown	unknown	unknown	unknown

*IR reports 66 graduates over this time (not 57 as reported through Jenzabar in the table above).

IR indicates that of the 66 graduates, 29 transferred to four year programs. Employment figures are more difficult to ascertain, since students are not required to report employment to the college.

LICENSURE EXAMS

Although we have no state or federal licensure exams, we provide grant funded certifications in QuickBooks. These are nationally recognized certifications, which are helpful for students to show job readiness to future employers.

MISSION AND GOALS

The following table relates the program to the College's strategic plan.

Strategic Priorities

1. Drive Academic Achievement
2. Foster a Dynamic Learning Environment
3. Expand and Deepen Community Alliances
4. Stimulate Resource Development to Prompt Student Success

Strategic Priority	Goals from Strategic Plan	Program Initiatives	Results
Priority One - Drive Academic Achievement	1.4 Advance strategies that result in 50 percent of the student population completing a degree in a maximum of three years.	Prerequisites for accounting courses were evaluated for possible removal to remove barriers to course registration without harming student success.	In ACC 103 QuickBooks, we removed CIS 101 Introduction to Computer Concepts.
Priority One - Drive Academic Achievement	1.5 Provide opportunities through Credit for Prior Learning and Competency-Based Assessment for an additional 25 percent of adult learners to receive college credit.	Provide students with prior learning and experienced based competencies with opportunities to test out of technology based courses (CIS 101 and ACC 103) and earn credit.	This initiative is in the introduction stage; therefore, only 5-8 students have passed the test-outs.

Priority One - Drive Academic Achievement	1.7 Utilize Cecil College work experiences as a resource to expand internships for students.	Faculty, working closely with the Career Services Office, is helping to match student skills and goals to internship opportunities. Students receive opportunities to improve resume writing and interview skills.	1. See table under Strengths and Opportunities Section for recent internship placements. 2. Increasing registrations for accounting electives are providing hard skills that are easily transferred to internships and jobs.
Priority Two - Foster a Dynamic Learning Environment	2.4 Expand the use of innovative and emerging technologies to enrich the learning environment and improve administrative effectiveness.	The Director of Instructional Technology provides monthly training on technology utilized in the classroom and Cecil College's Learning Management System (Blackboard). Additionally, Professional Development for Online Teaching (PDOT) is offered every Fall and Spring, which provides the background knowledge needed for teaching online.	There are currently a total of 128 completers of the PDOT course. All accounting faculty have completed this or are currently enrolled.
Priority Two - Foster a Dynamic Learning Environment	2.2 Increase the number of online degrees to at least five and ensure accessibility standards are met in all online programs.	The business department has led the way in this initiative with both business and accounting degrees and certificates online.	Both our Accounting degree and certificate can be completed 100% online.

STRENGTHS AND OPPORTUNITIES

Student Internships, Job Placement, Job Readiness:

Strengths and Successes

Completing an accounting internship provides valuable on-the-job experience applying the knowledge and skills learned in the classroom and can increase post-graduation career opportunities and income. Cecil College's Career Services Office provides students with information about available opportunities, and assists them develop resume writing, interview skills and provides general career advising. Cecil College students are highly successful securing and completing internships in accounting and business.

2018 Internships				
Position Type	Company	Period	Cecil Student Profile	Accounting Software
Accounting Intern	NAMI Delaware	9/2018 to present	Accounting Major - graduated in Dec 2018, pursuing bachelor's degree at UMUC	QuickBooks
Accounting client support	Cyron & Company, CPAs	2/2018 to 10/2018	Current Student (Accounting Major) with plans to transfer to Goldy Beacom in Fall 2019.	QuickBooks
Accounting Intern	AirClear	3/2018 to present	Current student (Accounting Major, graduating May 2019)	QuickBooks
Entry Level Representative	APGFCU	9/2018 to present	Current student (Accounting Major, graduating May 2019)	Unsure, most likely proprietary
Telephone Customer Service	WSFS Bank	Summer 2018 internship	Current student (Accounting Major)	Proprietary
Admin and Accounting Clerk	Town of Perryville	7/2018 to 9/2018	Accounting Major - graduated in Dec 2018, pursuing bachelor's degree at UMUC	JDPower
Accounting Assistant	Michael M. Coldren Company	9/2018 to present	Current student (Accounting Major)	QuickBooks

Job Readiness:

Students are receiving strong instruction in basic accounting as well technology skills that prepare them for entry level accounting positions in a variety of areas. Students are prepared to fulfil responsibilities that include receiving, verifying and recording invoices from vendors and customers, processing payments to vendors, and tracking customer billings. Students will be able to maintain and reconcile individual accounts payable records, accounts receivable ledgers and the general ledger; preparing journal entries with supporting documentation and calculations. Students can assist in the preparation of financial statements and related reports needed by management and outside parties. Those students taking the payroll elective should also be able to process payroll for a small company.

Student Internships, Job Placement, Job Readiness:

Opportunities

The program does not currently have support systems to track transfer and job placement information on recent program graduates. Some limited information on transfers is maintained, but very little information on job placement is available. Internship data is tracked informally by program faculty and relies on voluntary reporting. More advanced tracking is needed to measure success program success.

MARKETING

We are working with the marketing department to create a flyer to highlight our accounting degree and certificate as well as other business degrees and certificates.

In the past year, here are other marketing initiatives we have accomplished:

- Financial literacy game created for Cecilfest and beyond
- Financial Literacy segment in CDL video on social media
- Money Management segment in CDL commercial on TV
- General college ads featuring students at desk and/or computer

CURRICULUM CHANGES

We archived ACC 105 Accounting with Peachtree Software due to the fact that this software is no longer used in most industries. We also archived ACC 202 Accounting IV because this class does not transfer to many four year institutions, and is not needed for those seeking an associate's degree. Even though we archived two accounting courses, no degrees or certificates needed to be changes since both classes were electives.

Accounting Associate of Applied Science

This program is designed to prepare students for initial employment and career advancement in the field of accounting in small, medium, and large-sized businesses. Candidates will be trained to process and record routine data and transactions, as well as prepare accounting statements and analyze various types of accounting data.

	<i>General Education Requirements</i>	<i>General Education Code</i>	<i>Credits</i>
CIS 101	Introduction to Computer Concepts	I	3
ECO 221	Economics – Micro	SS	3
ECO 222	Economics – Macro	SS	3
EGL 101	Freshman Composition	E	3
EGL 102	Composition and Literature	H	3
MAT 125 <i>or</i> MAT 127	Applied Calculus <i>or</i> Introduction to Statistics	M	4
PSY <i>or</i> SOC	Psychology Elective <i>or</i> Sociology Elective	SS	3
SCI	Science Elective with Lab	S/SL	4
SPH 121 <i>or</i> SPH 141	Interpersonal Communications <i>or</i> Public Speaking	H	3
<i>Program Requirements</i>			
ACC 101	Accounting I		3
ACC 102	Accounting II		3
ACC 201	Accounting III		3
ACC	Accounting Elective		3
ACC or BUS	Accounting or Business Electives		6
BUS 103	Introduction to Business		3
BUS 187	Business Ethics		3
BUS 210	Business Law		3
EGL 211	Technical Writing		3
ELECT	Elective		1

Total Credits Required in Program: 60

Accounting Certificate

The goal of this certificate is to provide a defined course of study for those working in the field who do not have the necessary college-level course work for their positions. This certificate is not recommended for beginning students who are not working in the specific fields addressed by these certificates.

	<i>Certificate Requirements</i>	<i>Credits</i>
ACC 101	Accounting I	3
ACC 102	Accounting II	3
ACC 205	Business Spreadsheet Applications	3
ACC	Accounting Electives	9

Total Credits Required in Certificate: 18

LOW ENROLLMENT COURSES

Course	Frequency Offered	Typical Enrollment
ACC 202 Accounting IV	Offered fall and spring	5-7
ACC 105 Accounting with Peachtree Software	Offered fall and spring	3-6

Both classes were archived.

DFW RATES IN KEY/CORE/HIGH ENROLLMENT COURSES

Course	Year 1 DFW Rate	Year 2 DFW Rate	Year 3 DFW Rate
ACC 101 Accounting I	30%	34.88%	28.37%
ACC 102 Accounting II	18.75%	29.58%	22.47%

Accounting, in general, is one of the most failed classes at the college level, and Cecil College is no exception. Some factors affecting the DFW rates above 20% are and recent changes to mitigate the challenges are as follows:

Description of Challenge		Recent or proposed changes to mitigate challenges:
The College must rely on a high proportion of adjunct faculty to teach accounting courses. Adjuncts are often highly credentialed in their fields, but may lack teaching and LMS experience which may negatively impact student experience.	1	Teaching demonstrations have been recently added to the interview process for new adjuncts as a way to assess teaching abilities prior to hiring.
	2	Full time accounting faculty (subject matter expert) assists with evaluation of applicants.
	3	Upon hiring, adjuncts are provided the opportunity to enroll in PDOT certification course for online learning. This not only promotes effective online teaching, but also familiarizes faculty with the Colleges LMS. Good communication through our LMS enhances student experience face to face as well as online.

	4	New adjunct faculty participate in an orientation at the start of each semester. New adjuncts are encouraged to attend at least 2 consecutive semesters.
	5	A Bb course is maintained exclusively for accounting adjuncts with tools that new adjuncts can copy into their own courses, as needed.
	6	Full time accounting faculty maintains regular communication with new adjuncts and provides mentoring and support, as needed throughout the semester.
	7	Program is seeking a larger pool of adjunct faculty to provide enhanced opportunity to realign teaching assignments, as needed, creating a deeper bench of qualified & experienced adjunct faculty.
The College admission policy is open access, resulting in a wide array of abilities in the classroom with a large number of students lacking in preparation or aptitude for college level course work.	1	Small library of instructional videos have been created allowing students to review lectured concepts as many times as needed and at their own pace. More videos and more access to video technology are needed.
	2	Accounting students receive extensive free tutoring. During the most recent academic year, tutors were added as additional student users in Blackboard courses. Tutors can see assignments that are posted, due dates and instructor announcements. Tutor can email students and vice versa from within Bb. Better communication can lead to more productive or frequent tutoring sessions.
	3	The College is assessing the use of an embedded tutor each fall semester when enrollment is higher and class sizes are larger. This allows the embedded tutor access to student assessments with the ability to see where students need extra help, communicating with both instructor and student.
	4	Where possible, students participate in more assessments throughout the semester which can help them recover from a single bad assessment.
	5	Regular semester exams provide more exercises (vs. multiple choice) allowing students to demonstrate as much as they know and provides for partial credit.

ASSESSMENT OF STUDENT LEARNING

How does the department assess student learning outcomes for its majors? How are student-learning outcomes communicated to faculty, staff, and students?

Assessment is embedded throughout the curriculum. Students receive feedback on their work during class as they solve problems. Quizzes, tests and projects provide students and faculty with feedback regarding progress toward meeting program SLO's. The department assesses specific SLO's on a rotating basis.

An example of a recent assessment is provided on the following page:

Goal	Measure(s)	Results/Success Rate	Reason/Hypothesis	Action
Identify and perform the major steps in the accounting cycle including recording transactions, adjusting entries, and preparing financial statements.	Students complete a comprehensive problem in 3 parts over the course of the semester. The problem requires students to complete all major steps of accounting cycle using a problem set which includes company data and typical financial transactions.	<p>During the fall 2018 semester, 72.0% of students were successful in demonstrating the ability to identify and perform the major steps in the accounting cycle. Success was measured as a passing score on the assessment (70% or greater.)</p> <p>Mean, Median and Mode scores were 80.6, 85.75 and 99, respectively.</p>	<p>The success rate is impacted by the following:</p> <ul style="list-style-type: none"> • The project is administered in 3 parts allowing for instructor feedback after completion of each part. • Instructional videos are provided for each part. • Students are encouraged to seek help from College provided accounting tutors. Tutoring hours are held during convenient times for students and by appointment. • Success rate was adversely impacted by zeros being assigned to any one of the three parts not turned in for a grade. 	<p><u>Continue:</u></p> <ul style="list-style-type: none"> • Assigning problem in 3 distinct parts with instructor feedback following each part. • Providing instructional videos that reinforce concepts learned in class. • Providing high quality tutor support at varying hours, with appointments, when needed. <p><u>Monitor:</u></p> <ul style="list-style-type: none"> • The success rate should be monitored, in conjunction with the average scores. While a success rate of 72% might indicate action is needed, the average score of 80.6% along with an examination of the data provides evidence that the success rate was significantly impacted by zeros awarded to students who did not submit one or more parts of the assignment. If the success rate continues to decline along with a decrease in the average score, we should consider implementing a policy allowing for late submissions with a grade penalty. However, this action is not warranted, at present.

NON-MAJORS

There is no department assessment of student achievement/goal attainment for non-majors.

STUDENT FEEDBACK

Students provide both formal and informal feedback each semester. Informal feedback exists in the classroom and is provided on a daily basis. Our accounting students feel comfortable to voice their likes and dislikes in the classroom about various things including teaching methods, examples, assessments, etc. In addition to informal feedback, we receive formal feedback in the form of student evaluations. We have a great response rate on these. Student evaluations are viewed by the instructor, the department chair, and by administration. If warranted, a meeting with the professor and the department chair will take place to address concerns.

TEACHING ASSIGNMENTS

The teaching assignments for faculty in the department are straightforward. Because our department is very diverse in the classes we teach, i.e. Accounting, Marketing, Ethics, Supply Chain Management, Computers, etc., we often teach in the discipline we are educated in and have worked in the industry in which they have expertise. Often full time faculty members have to jump into classes that they would not normally teach in order to cover an adjunct who is no longer available. In these cases, we attempt to find a more permanent solution.

ADJUNCT FACULTY

Finding and especially keeping adjunct faculty in accounting is a constant struggle – especially in the spring when tax season is in full force. Accountants are highly employable and highly paid; therefore, it is hard to keep adjuncts in these positions. In addition, the subject is often dry and complicated, and it requires not only experts in the field but individuals that can teach and motivate students. This is so challenging that if another business position would come up, we would request that it be an accounting position.

RESOURCES

We are well equipped in the accounting department.

RECOMMENDATIONS

- Pursue articulation agreement with Stevenson University and seek additional opportunities
- When/if a position becomes available, accounting is a high priority need due to the constant adjunct challenges
- Promote QuickBooks certifications to all accounting students
- Provide greater internship opportunities for accounting students
- Continue to enhance our tutoring program
- Continue use of Signup Genius for tutoring for increased student use of tutoring resources.