Assessment Report

Yuba Community College District

YC - Accounting Program Recommendations

Year of Review: 2013-2014

Type of Review: Self-Study (4-year review)

Executive Summary (Include a list of team members): There has been some conflict within the Business Division between the Clear Lake Campus and Marysville concerning some of the program changes that were implemented this past year. Accounting is one where this conflict is most evident. This has led to changes in course offering at both campuses that have led to some of the conflict between CLC and Marysville faculty.
It does appear that changes in the California Certified Public Accountant examination will provide some additional demand for courses at both campuses. This presents a tremendous opportunity for Yuba College to improve the quality and breadth of its accounting program by offering Cost Accounting, Governmental (Fund) Accounting, Intermediate Accounting, Corporate, Partnership, Estates and Trust Taxation, Auditing and Finance courses. In fact, the Los Rios Community College District already offer classes geared for this new market. Based on a student survey that was conducted in 2012, 75% of accounting students surveyed indicated that they could benefit both professionally and academically from more accounting classes offered at Yuba College.

Program Description : The Accounting Program continues to be a viable program and is vital to the mission of Yuba College. The program provides courses which transfer into four-year programs and courses that articulate with the California State University system for further concentration. The program also addresses the vocational needs of the business community, providing vocational and re-training skills. It also fulfills licensing requirements for income tax preparers in California. Students earn certifications and Associate Degrees in accounting to evidence the successful completion of various offerings.

A1. Do students have access to curriculum-specific and/or program-specific support services? If so, describe this service(s). If not, explain why.
Accounting students are encouraged to use tutoring services offered by the college success center and resources that are available in the reserve section of the library. Furthermore, an extensive interactive online accounting tutorial is available to all accounting students by our textbook publisher.

On an on-going basis, accounting faculty members identify and recruit qualified students that can serve as tutors in the college success center. The accounting program averages 2 tutors each semester. Also on an on-going basis, faculty request additional desk copies of accounting textbooks and journals for the library reserve section for student use.

A2. If services are available, how do they demonstrate an increase in student success?

We have not tracked the success rates of accounting students that use the college success center for tutoring. However, in the future we will identify and track student success rates of those using the tutoring center.

B3. How is current and previous program review data used to refine and improve program or department practices?
Based on recommendations made in the 2004 accounting program review, faculty made a commitment to improving the quality of tutoring services offered and library resources available to accounting students; see recommendations 2 and 3. In part, we believe that these efforts have resulted in increases in retention rates for the accounting program. Specifically, for the 2004 review period the average retention rate was 74.77% compared with 80.7% for 2012.

Yuba College Goals
E16. Foster a culture of evidence-informed decision making:

We have developed program and course SLO's. Course SLO's are documented in course syllabi and are discussed with accounting students. We will assess SLO's by the end of the spring 2014 semester.

Research and utilize effective modes of delivery:
In a continuing effort to identify more effective modes of delivery of the accounting curriculum, Accounting 10A was recently offered through distance education. The results of that effort will be evaluated and reported in our next annual update.

Evaluate programs, services and processes:
We routinely use student surveys to evaluate our programs, services and processes to ensure continuous quality improvement. We also participate in business advisory meetings where input is solicited from the business community and attend advisory committee meetings at CSU Sacramento and Chico.

Improve the quality of the student educational experience:
Faculty established an accounting scholarship program here at Yuba College that recognizes and awards deserving students annually. This scholarship is funded by contributions and faculty that prepare tax returns for other faculty and staff.

Develop partnerships to enhance educational resources and student opportunities:
Accounting faculty has created a network of area employers that regularly employs accounting students enrolled in at Yuba College. Through the practical application of accounting concepts, students are afforded an opportunity to immediately benefit from their education and to apply concepts to real business settings.

Exemplify educational excellence, fiscal responsibility and civic engagement:
Accounting students have attended meetings held by a local non-profit organization that promotes fiscal and civic engagement of citizens. The Foundation for Individual Responsibility (F.I.R.) was formed as a non-partisan organization that strives to engage citizens through education. F.I.R. is sponsoring a project that reviews and analyzes the Yuba County budget using several volunteering students as resources. This project has the cooperation of the Yuba County treasurer and will give participating students excellent work experience and learning opportunities.

YCCD Board of Trustees Vision
E17. How does the program support the YCCD District Vision Statement? Specifically, how does the program meets the needs of our students and communities?

Building and maintaining an atmosphere of trust with our communities:
An accounting professor voluntarily assisted in the creation of The Foundation for Individual Responsibility (F.I.R.), an organization that strives to engage citizens through education. Yuba College students and area residents have attended meetings and are participating in projects and events sponsored by F.I.R.

An accounting professor voluntarily provides accounting services to The Acting Company (TAC), a local non-profit acting theatre. Historically, TAC has employed student interns from Yuba College to perform bookkeeping tasks.

Faculty members participate in BESAC (Business Education State-Wide Advisory Committee); service clubs such as Rotary; attend regional Economic Development events. Adjunct faculty members are involved with their own professional organizations.

Developing and maintaining programs to meet student and community needs and Providing educational, economic, cultural, and civic leadership:
To foster cooperation and community support for Yuba College business programs, an accounting professor has arranged a meeting

between Chancellor Douglas Houston, Board Chair Brent Hastey and Angelo Tsakopoulos, a prominent area businessman. Mr. Tsakopoulos envisions the creation of a self-contained community located in Wheatland that offers educational opportunities for residents. Mr. Tsakopoulos already has the interest of Drexel University and is interested in having Yuba College as a partner in this educational endeavor. Mr. Tsakopoulos intends to donate land to facilitate this effort.

(Clear Lake Campus) Lake's goal first and foremost is to solidify the outcome of the internal debate over site specific certificates and degrees. (Refer to "Proposed Certificate & Degree Changes" sent to Curriculum Committee from Business Division in March 2013) Though we have support for these at the administrative level, the faculty at the Marysville campus has yet to agree to site specific certificates and degrees. Once this debate has been settled we will re-institute our Advisory Committee and let the community know the direction the Lake Campus has taken. At this time, we have cancelled our Advisory Committee meeting for the Fall 2013 semester because we are uncertain what to tell the community.

Response to Clear Lake Comment:
The Business Division faculty voted and determined that offering an Associates Degree in Taxation and a Certificate of Achievement in Taxation as proposed by the Clear Lake faculty cheapens the accounting program. Currently, there is only one course offered in Taxation and to devote a degree and certificate around that one course is absurd.

Students that successfully pass that Taxation class can register with the State of California to prepare tax returns for compensation. No other degree or certification can qualify students for such a privilege other than a CPA license.

Accounting faculty has future plans to create other taxation classes that focuses on Partnership, Corporations, Estates and Trust tax matters; refer to the Future Goals and Program Directions section. At that time, it may be more feasible to have a degree and/or certificate which specializes in taxation.

Industry Trends and Program Data Analysis :

C4. How do program or department goals align with the education, diversity, demographic, and workforce needs of local communities?
The Yuba College accounting program goals align well with the workforce needs of our local communities. According to the State Chancellor's Office (SalarySurfer), the median annual salary for individuals 2 years before receiving an accounting degree was $21,893 and 2 years after receiving an accounting degree was $32,044. The median annual salary after 5 years was $38,960.

(Clear Lake Campus) In the past, the Accounting Program has been quite successful in aligning the needs of our community with the curriculum offered in the program. Survey results (from a survey of local businesses for use during our last Advisory Committee Meeting) indicate that 26% of our local businesses want to see students complete the Income Tax Certificate. 28% of our local businesses want students to earn an Associate's Degree in Accounting. In March of 2013, the Curriculum Committee was provided a document from the Business Division in Marysville stating that they would like to "throw out" 24 business certificates and degrees. Included in these 24 certificates and degrees were the AS in Accounting, the AS in Income Tax, the Accounting Certificate of Achievement and the Income Tax Preparation Certificate of Achievement. The only item that was included in the "Keep" column was the Advanced Accounting Certificate of Achievement. The Clear Lake faculty believes in "stepping stones" or, as the key-note speaker at convocation referred to them "stack-able" certificates, in all programs. As it was presented to the Curriculum Committee – there would only be one certificate in accounting. The Clear Lake faculty would like to keep a "stack" – a beginning certificate in Accounting (like the Income Tax Preparation Certificate), an advanced Accounting certificate, followed by the AS in Accounting. If the faculty in Marysville does not agree – that should be fine. Clear Lake faculty would like to offer Lake students a "stepping stone" curricular format that encourages them to achieve increasingly higher accomplishments. The move to eliminate all but one certificate in accounting would pull the Clear Lake Campus out of alignment with our local community needs. Additionally, a survey of Clear Lake Campus's business students indicates that 78% of our students plan to get either a certificate and/or an

associate's degree and directly enter the work force in Lake County. Therefore, only 22% of business students plan on transferring and would benefit from the CID transfer degree in business. In actuality, Clear Lake students would more greatly benefit from curriculum-specific degrees in Accounting and Business. The faculty at the Clear Lake Campus would like to keep site-specific degrees in Accounting, Business Computer Applications and Small Business Management. The elimination of any of these potential achievements for Clear Lake students will leave them less prepared for jobs in accounting and/or business when they leave our college.

Response to Clear Lake Comment:
As stated in the "Program Description" section of this Program Review and for the reasons specified there, the Business Division faculty voted to eliminate the certificate in taxation and the Associates Degree in taxation only. Contrary to representations made by Clear Lake faculty, no other accounting certificates or degrees were affected.

C5. How is your program or department direction driven by empirical data?
Our program is not driven by empirical data. This element of the program review process does not seem apply to the accounting discipline or any discipline in which fundamentals (or skills) are being introduced. Since students are not expected to have prior accounting knowledge, the necessity of assessing students at the beginning and at the end of the program is removed.

(Clear Lake) Though data has been collected through surveys and job market analysis for the Lake County area, this data has not been considered when department decisions have been finalized.

Curriculum & SLO Assessment Summary :

D6. What has your program or department done to improve completion of degrees, certificates, or transfers? What are your future plans?

Faculty increased networking and business community activities by participating in accounting advisory committees at CSU Chico and Sacramento and by attending and recommending conferences to students that promote the accounting discipline. Historically, more than 50% of Yuba College's accounting students attend conferences sponsored by American Society of Women Accountants, California Society of CPA's and the American Institute of CPA's.

Also, a database of Yuba College accounting alumni is maintained and used to invite presenters to visit classrooms to discuss the merits of pursuing an accounting degree and a career in accounting.

(Clear Lake) During the 2011-2012 school year, the Clear Lake Campus awarded 71% of the Accounting certificates that were awarded college wide. The Clear Lake Campus awarded 21 AS degrees in Accounting during the 2011-2012 school year. According to the department data, there were 24 AS degrees in Accounting – college wide. The Clear Lake faculty believe that the proposed elimination of the Income Tax Certificate as well as the AS degree in Accounting is not "improving" the offerings for students but is in fact doing the opposite. (Refer to "Proposed Certificate & Degree Changes" sent to Curriculum Committee from Business Division in March 2013)

Response to Clear Lake Comment:
The question raised in the pilot peer review program was "what has been done to improve completion of of degrees, certificates, or transfers?", not how many of each were awarded.

Again, there is no effort underway to eliminate certificates or degrees in accounting as Clear Lake faculty has again misrepresented.

D7. Do you have any courses, certificates, or degrees that should be in-activated or expanded? If yes, please identify and justify your recommendations with data.

Not applicable at this time.

(Clear Lake) At Clear Lake, we have a clear and succinct need for site-specific degrees and certificates. What has been proposed for in-activation at the Marysville Campus are certificates and degrees that are considered viable, worthy achievements by both students and community members in Lake County. (Refer to "Proposed Certificate & Degree Changes" sent to Curriculum Committee from Business Division in March 2013)

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D8. Do all of your courses have current CORs? If not, what steps are you taking to ensure compliance?
Yes, we continually monitor COR's for all accounting classes. More recently, changes have been made to Accounting 1L converting that course from being a "positive attendance" course to Accounting 1 and Accounting 1A. This move was a coordinated effort with Woodland Community College's accounting program to ensure consistency and to optimize revenues from each offering for the district.

D9. If applicable, how are teaching methodologies in your program or department assessed?
The evaluation process for full and part time faculty currently assesses individual teaching methodologies.
Also, student surveys are used to assess teaching methodologies for the accounting program. An outcome that resulted from the surveys is the use of "web enhanced" courses for Accounting 1L and 2L courses. Instructors at Yuba College now teach only web enhanced accounting courses.

Additionally, instructors are strongly encouraged to limit the use of power point slides during lectures and class activities. Survey results indicated a strong student dislike for the use of power point slides in presenting accounting concepts.

We will continue to survey accounting students to assess and improve our teaching methodologies.

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D10. If applicable, how are the results of the assessment used to support, improve, and/or expand your current teaching methodologies?
Please refer to the response in D9 above.

(Clear Lake) SLO assessment has led to improvements in teaching methodologies in all areas of accounting at the Clear Lake Campus.

D11. If your program or department uses a DE modality to support instruction, how are you evaluating the effectiveness of that instruction?
Yuba College has developed and is using a DE evaluation tool as part of the instructor evaluation process. Additionally, when we conduct our surveys mentioned in D9 above, we will include an element which addresses the effectiveness of using “web enhanced” courses.

(Clear Lake) Clear Lake faculty teach Accounting 9 (Payroll Accounting) in an online environment every other semester at Yuba College. SLOs are used to assess the effectiveness of online courses and results are continuously reviewed so that improvements can be made to instructional effectiveness.

D12. If your department offers DE courses, what support services does it provide for DE students? What can be done to improve support services for these students?
We have offered several sections of Accounting 10A through distance education and ITV over a 2 year period and experienced below average retention and success rates. We believe that students were largely unsuccessful compared to face-to-face classes because of a lack of preparedness and discipline. We also noted that on-line tutoring resources were unavailable. Specifically, we experienced a 45% retention rate for DE courses and 60% for ITV.

We are currently evaluating the effectiveness of this mode for accounting curriculum and will examine ways to improve retention and student success rates. The results will be reported in the next program update.

(Clear Lake Campus) Support for students taking DE courses needs significant improvement. In the past, students have struggled to access BlackBoard and they have a difficult time finding help on campus. Moving to Canvas might alleviate this issue. Online students oftentimes need additional tutoring and Accounting tutors are hard to find. Test proctoring at the Clear Lake Campus is also necessary and currently unavailable.

D13. How is your program or department applying sound principles of learning and teaching theory to its curriculum?
We have not reflected on this in our department and will be attending the Student Success Symposium on Friday, November 1 (at 8:30AM in the Yuba College theatre) to see what other colleges are doing.

D14. Which CSLOs (course student learning outcomes) and PLOs (Program learning outcomes) were assessed within the last year?
Although we have not assessed CSLOs or PLOs at this point in time, we plan on assessing by the end of the spring 2014 semester.

(Clear Lake) At the Clear Lake Campus CSLOs for Communication and Technical Awareness have been developed and assessed over the last five semesters. All Accounting classes except Accounting 3 have been assessed several times. Accounting 3, only offered every other year at the Clear Lake Campus will be assessed during the Fall 2013 semester. The faculty at the Clear Lake Campus meet once a month to go over SLO assessment results and derive new methods of improving teaching methodologies.

D15. For each of the above, how did the assessment data influence program, department and/or course improvement?
Not applicable.

(Clear Lake) At the Clear Lake campus, SLO assessment resulted in instructors realizing that more "hands-on" examples were needed in the classroom so that students retained a better understanding of curriculum. Once this action had been demonstrated in the classroom, the next SLO assessment result showed significant improvement in student comprehension.

Future Goals and Program Direction:

Future Goals and Program Direction

K27. Based on Program Review, what are your plans for future department/program improvements?

Effective January 1, 2014, a new law takes effect in California that increases number of college credit hours it takes to sit for the Certified Public Accounting (CPA) exam; from 120 hours to 150 hours. Students are returning to community colleges to obtain many of those hours in order to qualify for the exam since universities throughout the CSU system are not admitting students with a bachelor's degree. This presents a tremendous opportunity for Yuba College to improve the quality and breadth of its accounting program by offering Cost Accounting, Governmental (Fund) Accounting, Intermediate Accounting, Corporate, Partnership, Estates and Trust Taxation, Auditing and Finance courses. In fact, the Los Rios Community College District already offer classes geared for this new market.

Based on a student survey that was conducted in 2012, 75% of accounting students surveyed indicated that they could benefit both professionally and academically from more accounting classes offered at Yuba College.

We will ascertain the opinions of our business advisory committee regarding this matter early in 2014 and the potential benefits to them (if any) of offering more accounting training and courses.

Course Content and Statistical Analysis:

Equipment/Technology

F18. To what degree does your program or department have adequate and appropriate technology to support effective instruction (e.g., software, computers, and information technology)?

The Yuba College Accounting program has moved across campus to building 2100. This building is shared with the Nursing and Administrative Justice Departments. At the present, frequent conflicts occur due to territorial attitudes regarding use of shared labs and classrooms. In one instance, accounting students were rudely made to leave an otherwise empty lab simply because the lab was not "scheduled to be used by accounting". The Director of Nursing and her administrative support personnel routinely patrol classrooms and labs to ensure that only scheduled personnel are using "their rooms as they pre-approve", that doors have been locked after use and to ensure that users do not eat or drink in the rooms. In another instance, one of the nursing support staff interrupted a lecture to ask if the class had proper authority to be in that room. For the Spring 2014 semester, lab computers from the 500 building will be re-located to the 2100 building for use by business students. Hopefully this will mitigate some of the conflict we are presently experiencing.

Territorial attitudes are counter-productive and do not serve the best interest of the college or students. In fact, because various programs have their own labs, computers and smart classrooms, there is a tremendous opportunity to save thousands of dollars if facilities were more efficiently managed and utilized. There is no excuse for rooms to remain empty and unused due to territorial issues. It appears that a space utilization committee should be used to effectively manage facility resources instead of control being left to the individual programs.

Equipment

F19. To what degree does your program or department have adequate and appropriate equipment (other equipment, not computers or IT related).

Please refer to the response provided to question F18 above.

Facilities

G20. To what degree does your program or department have adequate facilities to support effective instruction? Please explain.

Please refer to the response provided to question F18 above.

Faculty
H21. Does this program or department have adequate full-time faculty to support a high quality program? Please explain.

Since 2007, the Business Division has requested a full-time accounting/management faculty member. The accounting and management programs rely heavily on adjunct instructors and pay extra pay to full-time faculty to offer core courses for their respective programs. Presently, the maximum for extra pay courses has been reached for full-time faculty and it is extremely difficult to find and retain adjunct faculty for this area. In fact, over the past 2 years the business division could not offer at least 4 management and 2 accounting classes because instructors could not be found. Additionally, the accounting program lost an adjunct instructor and stands to lose another shortly. To maintain the high quality of instruction in accounting and management and to address the growing need of our business students, it is essential that a full-time faculty member be hired immediately.

Staffing
I22. Does this program have adequate technical/clerical staff to support a high quality program?

Yes.

Faculty and Staff Support and Professional Development
J23. In the last year, what professional development or networking has faculty and/or staff participated in?

As mentioned in the response for question E17 above, an accounting professor voluntarily assisted in the creation of The Foundation for Individual Responsibility (F.I.R.), an organization that strives to engage citizens through education. Yuba College students and area residents have attended meetings and are participating in projects and events sponsored by F.I.R. Also, an accounting professor voluntarily provides accounting services to The Acting Company (TAC), a local non-profit acting theatre. Historically, TAC has employed student interns from Yuba College to perform bookkeeping tasks.

Faculty members participate in BESAC (Business Education State-Wide Advisory Committee); service clubs such as Rotary; attend regional Economic Development events. Adjunct faculty members are involved with their own professional organizations.

J24. How did these activities contribute to student success? (include supportive data)

See response to question J23. Students are active participants in F.I.R. and are obtaining valuable job-related experience through their involvement.

J25. How does professional development in your program or department support basic skills students and foster inclusive classroom environments that value diversity?

Students participating in F.I.R. will learn to communicate and interact professionally with each other and governmental officials. Those students will gain hands-on experience in dealing with complicated budgetary issues at the county level.

J26. What Staff Development activities would you suggest be offered in the next year that would enhance your program?

Team building skills.

Are you ready to submit your final program review?: Yes

Goal	Recommendations	Plan of Action & Budgetary Impact / Tasks	Status	Feedback & Follow-Up
Prepare students for advancement to an institution of higher learning with necessary accounting, communication and critical thinking skills				

Goal	Recommendations	Plan of Action & Budgetary Impact / Tasks	Status	Feedback & Follow-Up
Provide vocational preparation and training skills				

Goal	Recommendations	Plan of Action & Budgetary Impact / Tasks	Status	Feedback & Follow-Up
Provide opportunities for employment skills upgrading				

Goal	Recommendations	Plan of Action & Budgetary Impact / Tasks	Status	Feedback & Follow-Up
Provide training necessary for tax licensing requirements.				