

SVCC CTE Program Review Template

This program review template will be used to review the following program and courses.

Program (degree and related certificates):

AAS 021: Accounting

Accounting certificate that stacks within the AAS Accounting degree

B90: Accounting

Related program courses that are part of the data set:

ACC 101

ACC 102

ACC 201

ACC 202

ACC 203

ACC 204

ACC 205

ACC 207

CTE Program Objectives

Prompts:

1. *What are the overarching objectives/goals of this program or programs?*
2. *To what extent are these objectives being achieved?*

Response to prompts (respond to all prompts):

1. This program prepares the student for entry-level positions or to be a junior member of the accounting staff of a private business, industrial enterprise, public accounting firm, or governmental agency. Emphasis is on the financial record keeping aspects of accounting and the preparation and analysis of reports as a basis for managerial decisions.

Accountants generally work in one of four major areas. Public accountants are employed primarily in auditing, taxation, or consulting businesses. Management accountants handle the financial records (such as taxes, budgeting, costs and investments) for a company. Government accountants maintain and examine the records of government agencies and audit private businesses which are subject to government regulations. Internal auditors review their company's operations.

2. The Advisory Committee indicates that these objectives are being met. However, they mentioned adding "payroll" or "bookkeeping" to curriculum would better serve students for employment opportunities upon graduation.

CTE Program Review Analysis

Prompts:

1. List all prerequisites for this program (e.g., courses, placement requirements).
2. List or attach all required courses (including titles) for completion of this program including institution required courses (e.g., student success, first year experience, general education requirements).
3. Provide a rationale for content/credit hours beyond 30 hours for a certificate or 60 hours for a degree.

Response to prompts (respond to all prompts):

1. The only prerequisite for the Accounting program is for students to complete ELA 099 as the English Language Arts (ELA) requirement for ACC 101. Students may take ELA 099 concurrently with ACC 101. The Advisory Council was asked if that was an accurate placement for an ACC 101 course. They agreed that the placement was correct.

2. 62 credit hours total

Major Courses

ACC 101 - Financial Accounting- 4 Semester hour(s)

ACC 102 - Managerial Accounting- 4 Semester hour(s)

ACC 201 - Intermediate Accounting I- 4 Semester hour(s)

ACC 202 - Intermediate Accounting II- 4 Semester hour(s)

ACC 203 - Cost Accounting- 3 Semester hour(s)

ACC 204 - Tax Accounting- 3 Semester hour(s)

ACC 205 - Accounting Information Systems- 3 Semester hour(s)

ACC 207 - Accounting for Governmental and Not-For-Profit Organizations- 3 Semester hour(s)

BUS 103 - Introduction to Business- 3 Semester hour(s)

BUS 222 - The Legal Environment of Business- 3 Semester hour(s)

BUS 231 - Occupational Seminar I- 1 Semester hour(s)

BUS 235 - Occupational Internship I- 3 Semester hour(s)

CIS 109 - Introduction to Computers- 3 Semester hour(s)

CIS 220 - Computer Accounting- 2 Semester hour(s)

General Education and SVCC Required Courses

Communications Courses: 6 Semester hour(s)

Humanities/Fine Arts Courses: 3 Semester hour(s)

Social Science- ECO 211 required- 3 Semester hour(s)

Physical/Life Science- 3 Semester hour(s)

Mathematics (MAT 106 or higher)- 3 Semester hour(s)

FYE 101 - First Year Experience 1 Semester hour(s)

3. This program is 62 credit hours which includes a mandatory one-credit FYE course. SVCC is very cognizant of keeping credit hours of programs near the 60 credit hour minimal and finds this course content of this program justifiable of two extra credit hours above 60.

CTE Program Need

Prompts:

1. How strong is the occupational demand for the program?
2. How has demand changed in the past five years and what is the outlook for the next five years?
3. What is the district and/or regional need?
4. How are students recruited for this program?
5. Where are students recruited from?
6. Did the review of program need result in actions or modifications? Please explain.

Data sources: Table 1A, Table 1B, Table 2

For local data on wages use Illinois Department of Employment Security: find at http://www.ides.illinois.gov/LMI/Pages/Occupational_Employment_Statistics.aspx
Use region #6 (NW) or by individual county.

For local data on occupational outlook use IDES: find at http://www.ides.illinois.gov/LMI/Pages/Employment_Projections.aspx
Use LWA #4.

National data on wages and occupational outlook can be found at the U.S. Bureau of Labor Statistics. Use this link: <http://www.bls.gov/ooh/home.htm>. Select occupational group and determine entry level education. Then select occupation.

Response to prompts (respond to all prompts): In your narrative, please refer to the data sets or evidence you have chosen to support your case.

1. The occupational demand for accounting majors who earn an A.A.S. is moderate. The Accounting Advisory Council was mixed on whether a two-year accounting degree is needed, but said the focus should remain on bookkeeping and payroll and if more advanced accounting was needed then students should follow the transfer track to a four-year university.
2. Total enrollment in this program has dropped by approximately 37% in students and 69% in majors over the last five years. According to the ICCB, SVCC has had a 26% student loss over the last five years so this program is losing more students on average than the College is as a whole.
3. Echoing the Advisory Council, Data from IDES and the BLS indicates that accounting graduates will remain moderate over the next five years. Wages will be competitive with other graduates with two-year degrees.

A survey of wages from the IDES website for economic development region 6 (Northwest Illinois) indicates that the average pay for (entry level salary, median salary, experienced salary):

- Business and Financial Operations Occupations: \$37,000, \$65,000, \$83,000
- Business and Financial Operations: \$37,000, \$65,000, \$83,000
- Accountants and Auditors: \$38,000, \$61,000, \$76,000
- Tax Preparers: \$32,000, \$41,000, \$51,000
- Bookkeeping, Account, and Auditing Clerks: \$24,000, \$36,000, \$42,000

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- New Account Clerks: \$27,000, \$35,000, \$41,000
- Financial Clerks: \$29,000, \$44,000, \$52,000

Using IDES local employment outlook data for 2014-2024, the following projections were found.

- Business and Financial Operations: +9%
- Accountants and Auditors: +10.9%
- Tax Preparers: +9.5%
- Bookkeeping and Auditing: -9.8%
- New Account Clerks: -12.5%
- Financial Clerks: -7.4%

Using U.S. Bureau of Labor Statistics* indicate that Accountants and Auditors have a median income of \$70,120 with an expected +10% nationwide growth from 2016-2026.

*These are only for bachelor's degree accountants as they do not break down accountants with associate degrees.

4. Students are recruited to this program through a general marketing campaign focused on attracting students interested in completing two-year degrees. Additionally, SVCC's academic advisors provide guidance to students who are interested in accounting and business and direct them to an appropriate academic program.

5. Students are recruited from the SVCC district only which includes portions of six local counties.

6. The advisory council recommended a shorter certificate (one year as opposed to two) that encompasses skills in payroll accounting and bookkeeping.

CTE Program Cost Effectiveness

Prompts:

1. What are the costs associated with this program?
2. How do costs compare to other programs on campus?
3. How is the college paying for this program and its costs (e.g. grants, etc.)?
4. If most of the costs are offset by grant funding, is there a sustainability plan in place in the absence of an outside funding source? Please explain.
5. Did the review of program cost result in any actions or modifications? Please explain.

Available Data Sources: Table 3A, Table 3B

Response to prompts (respond to all prompts). In your narrative, please refer to the data sets or evidence you have chosen to support your case.

1. The costs of \$454,436 (5 years) largely encompass instructor salaries and benefits.
2. The costs, as compared to other lecture based programs, is higher mainly due to the fact that our one full-time instructor has a doctorate, and has taught for us for 30+ years.
3. The college has made \$612,934 in revenue over the past five years, translating to a profit of \$133,390.
4. N/A

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5. While the overall cost of the program is more than covered by revenue, SVCC is committed to increasing enrollments in the 200 level A.A.S accounting courses, therefore generating additional revenue.

CTE Program Quality

Prompts: Respond to all prompts.

1. What are the program's strengths?
2. What are the identified or potential challenges of the program?
3. What are the delivery methods of this program? (E.g., traditional format/online/hybrid/team-teaching etc.)?
4. How does this program fit into a career pathway?
5. What innovations have been implemented or brought to this program that other colleges would want to learn about?
6. Are there dual credit opportunities? If so please list offerings and the associated high schools.
7. What work-based learning opportunities are available and integrated into the curriculum?
8. Is industry accreditation required for this program? If so, identify the accrediting body. Please also list if the college has chosen to voluntarily seek.
9. Are industry-recognized credentials offered? If so, please list.
10. Is this an apprenticeship program? If so, please elaborate.
11. If applicable, please list the licensure examination pass rate.
12. What current articulation or cooperative agreements/initiatives are in place for this program?
13. Have partnerships been formed since the last review that may increase the quality of the program and its courses? If so, with whom?
14. What is the faculty to student ratio for courses in this program? Please provide a range and average (Table 1A, row j).
15. What professional development or training is offered to adjunct and full-time faculty that may increase the quality of this program?
16. What is the status of the current technology and equipment used for this program?
17. What assessment methods are used to ensure student success?
18. How satisfied are students with their preparation for employment?
19. How is student satisfaction information collected?
20. How are employers engaged in this program? (e.g. curriculum design, review, placement, work-based learning opportunities)
21. How often does the program advisory committee meet?
22. How satisfied are employers in the preparation of the program's graduates?
23. How is employer satisfaction information collected?
24. Did the review of program quality result in any actions or modifications? Please explain.

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Available Data Sources: Table 1A, Table 1B, Table 2, Table 4A, Table 4B, Table 5A, Table 5B, Table 6, program surveys, focus groups, interviews, etc.

Response to Prompts:

1. What are the program's strengths?

Accounting courses have been taught for decades by a veteran professor with a Doctorate and CPA.

Students can complete an accounting certificate if they do not want to complete the entire A.A.S. degree.

The program can be completed fully online for flexibility for non-traditional students.

The program is generally inexpensive (low tuition, few class fees) which provides additional access to the degree or certificate.

2. What are the identified or potential challenges of the program?

Program enrollments and the number of majors have dropped dramatically in the last five years.

The Advisory Council for accounting has only recently been re-established and has provided some direction and support to the program.

There is no current articulation agreement with universities for easy matriculation, however one is currently in the works with Ashford University.

The accounting program needs a shorter certificate to complete as the current one is very long (28 credits). This shorter certificate would focus on payroll and potentially include:

ACC 101 - Financial Accounting (4)

ACC 102 - Managerial Accounting (4)

CIS 109 - Intro to Computers (3)

OAS 103 - Basic Keyboarding (2)

CIS 106 - Excel Software (3)

CIS 220 - Computer Accounting (2)

New instructor needs to be lead for finding and cultivating internships (BUS 231/235).

3. What are the delivery methods of this program? (E.g., traditional format/online/hybrid/team-teaching etc.)?

This program is taught online and face-to-face. The program can be completed entirely online.

4. How does this program fit into a career pathway?

This program fits within the Finance career pathway, under the Business, Marketing, and Computer Education CTE area.

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Those wishing to attain a bachelor's degree in accounting will need to complete additional courses in math and general education. Those who complete the bachelor's degree will continue to attain a CPA. Sitting for the CPA takes an additional 30 credit hours above a bachelor's degree.

5. What innovations have been implemented or brought to this program that other colleges would want to learn about?

This program can be completed fully online.

6. Are there dual credit opportunities? If so please list offerings and the associated high schools.

Currently there are none. However, we are in communication with the principal of Prophetstown to potentially have dual credit accounting in the Fall 2019 semester.

7. What work-based learning opportunities are available and integrated into the curriculum? Bus 231 and 235 are part of the Accounting degree and provide internship opportunities for accounting students.

8. Is industry accreditation required for this program? If so, identify the accrediting body. Please also list if the college has chosen to voluntarily seek.

None.

9. Are industry-recognized credentials offered? If so, please list.

None.

10. Is this an apprenticeship program? If so, please elaborate.

None.

11. If applicable, please list the licensure examination pass rate.

None.

12. What current articulation or cooperative agreements/initiatives are in place for this program?

None, though as stated above, one is being worked on with Ashford University.

13. Have partnerships been formed since the last review that may increase the quality of the program and its courses? If so, with whom?

None.

14. What is the faculty to student ratio for courses in this program? Please provide a range and average (Table 1A, row j).

Over the last five academic years, the student to faculty ratio has averaged 13:1 and has ranged from 10:1 to 16:1.

15. What professional development or training is offered to adjunct and full-time faculty that may increase the quality of this program?

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SVCC offers professional development funds to all full-time and adjunct faculty. For example, the recently retired Business instructor, Dr. Mary Lou Kidder, earned her doctorate while working at SVCC.

16. What is the status of the current technology and equipment used for this program?
The accounting program uses very little technology or equipment. Generally on QuickBooks software is needed.

17. What assessment methods are used to ensure student success?
The Accounting AAS and Certificate Program offers classes in both the face-to-face and online learning environments. As of this writing, students may complete the Accounting AAS and Certificate Program completely in the online learning environment if they so choose. This online offering now complements the College's online offering of the AAS and Certificate Programs in Marketing and Management, as well as the online offerings related to Certificates in Supervisory Management and Entrepreneurship and Small Business Management.

The Accounting AAS and Certificate Program employs two types of academic assessment related to student success. The first assessment instrument or instruments relates to the ongoing College-wide global assessment of students at the program level. The second assessment instrument or instruments relate to the assessment of students at the course level.

Since the last Accounting AAS and Certificate program review five years ago, the accounting faculty continues to be involved with the SVCC global assessment of students at the program level. This assessment involves measuring outcomes of student success in academic achievement through semester evaluation of students in both general education goals and transfer and career education goals.

Each semester a general assessment criterion or a transfer/career assessment criterion is selected to evaluate student academic achievement. The selection process is faculty-driven and led by the College Assessment Committee, of which Dr. James Chisholm, Professor of Physics, is chair. This assessment committee develops and chooses the suggested criteria related to both general education as well as transfer/career education. The faculty then choose one or more of the suggested criteria, as well as the suggested assessment instrument, which is also developed by the College assessment committee. The faculty then will administer the assessment instrument to the students. A summary of the assessment instrument results of student achievement is then keyboarded into the College-wide assessment data base by the accounting faculty.

Typical assessment instruments employed by the accounting faculty each semester may involve a capstone assessment of students which have completed a required accounting program internship. This assessment instrument is prepared by the supervising employer related to the internship. A summary of the capstone assessment instrument prepared by the intern student's employer is then keyboarded into the College-wide data base by the accounting faculty.

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Other typical assessment instruments employed by the accounting faculty each semester involve assessments related to either general education or related to transfer/career education. These assessment instruments may include the assessment of student achievement of writing, problem-solving, technology, critical thinking and decision-making, communication, and quantitative thinking/reasoning. These assessments of student achievement usually involve a short pre-test/post-test, technology-related problem, quantitative problem with or without written analysis and summary administered by the accounting faculty in the classroom.

Outside of the College-wide assessment of student achievement, each accounting faculty member measures student achievement in each accounting and business class. These assessment instruments include written chapter quizzes, written unit examinations, written final examinations, written spreadsheet problems, written comprehensive spreadsheet problems, and written cases which may involve qualitative or quantitative analysis, or both, with summaries formatted in a written accounting or business report/proposal.

18. How satisfied are students with their preparation for employment?

A survey was sent to all accounting degree and certificate graduates. Eight graduates responded to the survey.

- Only 38% are currently working in the accounting field
- 12.5% were very satisfied with their preparation for employment, 50% were satisfied, 25% were neither satisfied nor dissatisfied, 12.5% were dissatisfied.

19. How is student satisfaction information collected?

Students have the opportunity to evaluate the instructor and the accounting classes annually. These surveys help the instructor improve the quality of instruction in their classes. A survey was sent to graduates (see question 18).

20. How are employers engaged in this program? (e.g. curriculum design, review, placement, work-based learning opportunities)

Employers are engaged with program participants through the required internship for the A.A.S. degree. However, we only recently reactivated the accounting Advisory Council which has already provided additional direction to the program.

21. How often does the program advisory committee meet?

An Advisory Council has just been established for the accounting program, and they have met twice during the Fall 2018 term. Long term, they will meet once a year.

22. How satisfied are employers in the preparation of the program's graduates?

Beth McFalls of McFalls, Berge, and Associates was asked this question. Of her entire staff of eight, only one did not attend SVCC. She said she has been very satisfied with the level of accounting expertise of students graduating SVCC.

23. How is employer satisfaction information collected?

Employer satisfaction is collected qualitatively through the Advisory Council.

24. Did the review of program quality result in any actions or modifications? Please explain.

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Yes, the program review process has allowed us to identify some challenges that will be addressed in the following manners.

- Maintain a viable Advisory Council.
- Development of a shorter accounting certificate that is focused on payroll and bookkeeping. This shorter certificate (18 credits) would focus on payroll and potentially include:
 - ACC 101 - Financial Accounting (4 credits)
 - ACC 102 - Managerial Accounting (4 credits)
 - CIS 109 - Intro to Computers (3 credits)
 - OAS 103 - Basic Keyboarding (2 credits)
 - CIS 106 - Excel Software (3 credits)
 - CIS 220 - Computer Accounting (2 credits)
- Expand marketing to potential students to increase interest in the program.
- Find and cultivate new internship opportunities (BUS 231/235).
- Pursue additional accounting articulation agreements with four-year universities
- Work more closely with BEST to ensure that recently laid off students are aware that accounting is a fundable program.

Responses to Program Challenges. Every program has challenges it must overcome. This program review process allows Sauk employees to identify those challenges and then create a plan to overcome those challenges. Please describe the program's challenges and the proposed response below. These responses will be added to the Operational Planning matrix found below.

Response to Challenges:

See question #24 above. Additionally, dual credit options will be explored with area high schools. Toni Skoog, an accountant at SVCC, recommended to look at the American Payroll Association's software for an "industry recognized" certificate in payroll.

Program Bookkeeping Tasks

Task List	Description of Task	Is the task complete?
Course outlines	Please review all course outlines for the courses listed at the top of this document and send it to Curriculum Committee for approval. ALL outlines must go through Curriculum Committee even if no or few changes were made.	No. Course outlines and catalog and course descriptions will be submitted by the new accounting faculty member in the fall of 2019.
Catalog descriptions	Please review catalog descriptions of the program. If there are changes to the	

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	program description, please send it to the Curriculum Committee for approval.	
Course descriptions	Please review course descriptions found in the catalog that are listed at the top of this document. If there are changes to the course descriptions please send them to the Curriculum Committee for approval.	

Reviewer's Final Recommendation

Recommendation	Check only one	List program name (if more than one is being reviewed or make additional copies of this table for each program)
Continued with minor improvements	X	AAS 021: Accounting B90: Accounting
Significantly modify the program		
Placed on Inactive Status		
Discontinued/Eliminated		
Other, please specify:		
Summary Rationale Please provide a brief rationale for the chosen action.	Due to the positive feedback from employers and graduates of the accounting program along with the financial stability of the program, we believe the accounting program will have continued viability at SVCC especially as we increase our community and business connections using the newly established Advisory Council. Creation of a new shorter accounting certificate will help us potentially attract new students to the program.	
Intended Action Steps What are the action steps resulting from this review. Please detail the timeline and/or dates for each step.	<ul style="list-style-type: none"> ● Maintain a viable Advisory Council. Immediate. ● Development of a shorter accounting certificate that is focused on payroll and bookkeeping. December, 2019. ● Expand marketing to potential students to increase interest in the program. Immediate. ● Find and cultivate new internship opportunities (BUS 231/235). August, 2019. ● Pursue additional accounting articulation agreements with four-year universities. Immediate. 	

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	<ul style="list-style-type: none">• Work more closely with BEST to ensure that recently laid off students are aware that accounting is a fundable program. Immediate.
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Signature/Date	Program Review Team Member	
		Chair
		Member

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Program Review. Items from the program review will be entered here. After this program review is complete transfer (paste and copy) the items below to your FY 2016 Operational Plan.

* Use the origination code PR 2015.

Origination Code*	Date Activity was Added to this OP (MM/DD/YYYY)	Name(s) of Individual(s) Responsible	Description/Purpose/Justification of Proposed Activity	Goal/Desired Result from Activity (measurable and under department's control)	Target Completion Date for This Activity (MM/DD/YYYY)	Actual Results from this A

Comments:

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Program Review Committee & Administrative Review Teams Recommendations	
The following are the recommendations from the Program Review Committee and the Administrative Review Team:	
<ul style="list-style-type: none">- The new full-time Accounting instructor should develop a workforce advisory council to oversee Accounting program. This could be a continuation of the Pathways to Results advisory council.- Accounting instructor should work with advisory council and the Dean of CTE to evaluate curriculum to ensure that it meets workforce needs.- The new full-time instructor should meet with adjunct faculty to discuss rigor of courses.- The new full-time instructor should work with the Dean of CTE and adjunct instructors to update all course outlines.	
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Signature of the Program Review Committee Chair	

President's Recommendation	
The following are the recommendations from the President:	
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President's Signature/Date	