Comprehensive Program Of Accounting For

2020-2021

Prepared by

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1.0 Program Data and Resource Repository

1.1 Program Summary

The program should provide a descriptive summary of the program.

Narrative:

The AS in Accounting prepares students for general college accounting while providing the basic courses for transfer to four-year colleges and universities. Accounting principles, accounting practice, and general education courses offered in the program serve the needs of transfer students in Accounting and other areas of Business Administration. Students who successfully complete the 2 year degree program at ICC are ready and able to apply to Business Schools and begin work on a 4 year Accounting degree. Students who do not wish to transfer upon completion of the degree at ICC have the option of choosing a tract better suited to bookkeepers and accounting assistants. This tract provides students with practical training in the field while still allowing the student to transfer the credits to a four-year university later, if so desired. See Appendix A for 2021-2022 catalog degree page.

1.2 Quantitative and Qualitative Data

All programs are provided with the most recent two years of data by the Office of Institutional Research (IR) as well as two-year budget data provided by the Business Office.

The data sets provided by the Office of Institutional Research include the following elements for the most recent two (completed) academic years:

- Number of Faculty (Full Time; Part Time; Total)
- Student Credit Hours by Faculty Type
- Enrollment by Faculty Type
- Faculty Name by Type
- Average Class Size, Completion, and Attrition
- Course Completion, Success and Attrition by Distance Learning v Face-to-Face
- Number of Degrees/Certificates Awarded
- Number of Graduates Transferring (if available from IR)
- Number of Graduates Working in Related Field (technical programs only)
- Expenditures and Revenues

Additional data may also be available for reporting from the Office of Institutional Research, as applicable. Requests for additional data must be made through a data request.

(See Section 1.2 in the Program Review Handbook for more information.)

Narrative:

The information presented below is for the AS Accounting program classes only. In addition, the Intro to Accounting, Financial Accounting and Managerial Accounting classes taught in the Accounting program are also required in the Business degree and Financial Accounting is on the General Education elective list for General and Liberal Studies degrees. Therefore, some of the students represented in this data may not be majors in the AS Accounting. They could be declared majors in either the AS in Business Entrepreneurship, General Studies, or Liberal studies degrees.

Looking at all courses with an ACC course code

ACC Program Review Data AY 2021 Program Review Data AY 2020

Number of Faculty: Number of Faculty: 2 full time (Ashford, Coy) 1 full time (Ashford)

0 adjunct 1 adjunct (B. Wheeler)

Enrollment & Student credit hours by Faculty Enrollment & Student credit hours by Faculty type: type:

Full time: 24 total credit hours taught, with 54 Full time: 11 total credit hours taught, with 24

total students enrolled total students enrolled

Adjunct: 0 credit hours taught. 0 total students Adjunct: 3 credit hours taught, 8 total students enrolled enrolled

Average Class size: Average Class size:

3.3 students in Face-to-Face or Hybrid classes 9 students in Face-to-Face classes

10.3 students in online classes 5 students in online classes 6.8 students across all courses 8 students across all courses

Completion rates: Completion rates:

76.92% face-to-face/hybrid 88.9% face-to-face

73.17% online 80% online

74.07% all courses 87.5% all courses

Pass ('D' or better) rates: Pass ('D' or better) rates:

80.00% face-to-face/hybrid 95.8% face-to-face

80.00% online 75% online

80.00% all courses 92.9% all courses

Pass ('C' or better) rates: Pass ('C' or better) rates:

60.00% face-to-face/hybrid 91.7% face-to-face

80.00% online 75% online

75.00% all courses 89.3% all courses

Number of Majors: 13 (4 returned in Fall 2021) Number of Majors: 10 (2 returned in Fall 2020)

Degrees Awarded: 2 Degrees Awarded: 2

2.0 Student Success

2.1 Define Student Success

The program faculty should provide a definition of how student success is defined by the program. (See Section 2.1 in the Program Review Handbook for more information.)

Narrative:

Student success in this program can be identified three ways:

- 1. Students successfully complete the AS in Accounting.
- 2. Students transfer on to a four-year university following completion of core accounting courses.
- 3. Students complete courses specific to the job force. This is defined as gaining knowledge and skills to help achieve employment or greater responsibility in their current job.

2.2 Achieve/Promote Student Success

The program faculty should describe how the program achieves and promotes student success. (See Section 2.2 in the Program Review Handbook for more information.)

Narrative:

The intention of the Faculty teaching Accounting classes is to make the curriculum engaging, timely and promote the desire on the part of students to continue to increase their knowledge of accounting in the future. We also address the ethical nature of the subject and encourage students to be well informed in this area for whatever career they choose.

Current full-time accounting faculty provides an interactive environment during each class period, containing lecture combined with students actively completing the work being studied. Videos made by the faculty are available to students who miss class or who are learning in an online environment. Students are encouraged to work in a team setting during class, providing feedback to one another and receiving feedback from the instructor. Students are also encouraged to work together outside of class as all out of class assignments are algorithmic, allowing students to help one another without fear of plagiarism taking place.

The full-time faculty member hosts study groups for students who are struggling and also recommends students who understand the topic well to apply as tutors in the Academic Success Center.

The accounting courses are available on ground as well as in an online environment to help students from diverse backgrounds and life situations the ability to achieve their degree or to further their current knowledge on the subject. Regardless of modality, students are provided with instructor led videos. Online students are also encouraged to attend study groups. Faculty will make short explanation videos for those online students who struggle with specific concepts and cannot attend office hours or on ground study groups.

3.0 Assessment of Student Learning Outcomes

3.1 Reflection on assessment

The program faculty should provide a narrative reflection on the assessment of program curriculum. Please provide data gathered for outcomes at both program, course, and general education levels. Please review the Assessment Handbook for resources on gathering this information provided by the Assessment Committee.

Narrative:

The faculty member has utilized assessment data actively. Changes have been made to the curriculum as well as to methods of teaching based on this assessment data.

The AS in Accounting program outcomes currently focus on Financial Accounting and Managerial Accounting projects and assignments for assessment of readiness for the next level. Each semester faculty reflect on assessment data for the semester and determine if there are high priority changes that need made or if changes will be implemented in the new semester.

Individual course outcome data can be found in *Appendix B*. Capstone projects, assignments, and exams for each course are used to determine overall success in the program when a student graduates. Below is a summary of findings at the program level.

Program Level Outcomes:

- 1. Students will be able to read and analyze the four basic financial statements.
- a. Students taking Financial Accounting are given a set of basic financial statements to analyze at various points throughout the semester. More time can then be spent on areas of deficiency early in the course. Not all students taking Financial Accounting are Accounting majors. Many students are general business majors or take this course as an elective under the Business & Technology section for many other degrees. The measure for this outcome is that 70% of students will pass Financial Accounting with a C or better.

- 2. Students will demonstrate the ability to apply theories and methods to the solution of common types of problems related to accounting.
- 3. Properly analyze and record economic transactions in business.
- 4. Students will apply critical thinking skills in an ethical context.

75% in 2021 and 89.3% in 2020 of our Accounting students passed program specific courses (Financial Accounting, Managerial Accounting) with a C 70% or better. This consisted of a mix of hybrid and online only students. AY2021 brought about many challenges for students, classes were all taught in a hybrid modality which meant many traditional face-to-face students struggled with this different method.

Reflection: Material currently covered, assignments, projects, exams currently given are adequate for preparing students to move to the next level (Transfer to 4-year University) or to obtain entry level employment in the bookkeeping or accounting field.

3.2 Significant Assessment Findings

The program faculty should provide a narrative overview of the program's significant student learning outcomes assessment findings, any associated impact on curriculum, as well as any ongoing assessment plans. The program may attach data charts, assessment reports or other relevant materials. (See Section 3.2 in the Program Review Handbook for more information.)

Narrative:

Based on data collected in the last few years the decision was made to include a pre-requisite of Introduction to Accounting for all students enrolling in Financial Accounting. As accounting coursework builds on itself it was determined, based on data, to be in the best interest of the students to start with a firm foundation before moving on to the more taxing requirements of financial interpretation and reporting.

In addition to the added foundational course, curriculum was changed in the Fall of 2021, based on assessment reflection to include an algorithmic software for both in class and homework components of all Accounting classes. Instead of reading each chapter the faculty has assigned "SmartBook" a student driven e-book that allows students the opportunity to answer questions and move quickly through what they know in the chapter but stops them when they guess or are lost. The software pushes students to the correct page(s) in the text for quick referral and then gives them another question to answer to help cement the topic(s) they are struggling with. This

also allows the faculty to tailor class discussions based on student need and provides more time for demo problems and interactive lecturing to be done during class.

3.3 Ongoing Assessment Plans

The program faculty should describe ongoing assessment plans and attach any new assessment progress reports for the current or past academic year.

Narrative:

One current assessment faculty has observed is many students wait to do SmartBook after the first-class period for the chapter. This does not allow for faculty to tailor discussions. However, in visiting with students they feel like the SmartBook does a good job affirming their understanding of what was covered in class.

4.0 External Constituency and Significant Trends

An important component of maintaining a superior program lies in awareness and understanding of other possible factors that may impact the program and/or student outcomes. After consideration of these other factors, program faculty should document the relevant information within this section. As applicable, this should include the following.

4.1: Program Advisory Committee:

Narrative:

- Include Advisory Member Name/ Title/ Organization/ Length of Service on committee; note the Committee Chair with an asterisk (*).
- Upload meeting minutes from the previous spring and fall semesters and attach in the appendices section (10.0).

Transfer Degree. No Advisory Committee. However, regular meetings take place via Kansas Core Outcomes Group with four-year universities to ensure material being covered is relevant.

4.2: Specialized Accreditation:

- Include Accrediting Agency title, abbreviation, ICC contact; Agency contact, Date of Last Visit, Reaffirmation, Next Visit, FY Projected Accreditation Budget.
- Upload the most recent self-study and site visit documents.
- Upload agency correspondence which confirm accreditation status.

Narrative:

No specialized accreditation

4.3: Other:

Discuss any external constituencies that may apply to the program. (See Section 4.3 in the Program Review Handbook for more information.)

Narrative:

The following HLC goals are being addressed in this review:

- 3.A. The institution's degree programs are appropriate to higher education.
- 1. Courses and programs are current and require levels of performance by students appropriate to the degree or certificate awarded:
 - This program meets this component by offering the first two years completion of a 4-year degree.
- 2. This program also meets the ICC Core Values of Excellence, Responsiveness, and Diversity/Enrichment through the following:
 - Excellence: We have worked to ensure academic excellence of this program through completing this review and working to improve the courses offered through assessment of student learning and making modifications as needed to continually improve.
 - Responsiveness: Have addressed the changes for an accounting education by updating this program to meet the KBOR articulation agreement, which meets the program requirements of the Kansas Regent Universities.
 - Diversity/Enrichment: Students are exposed to International Accounting and informed of the different processes of business they may encounter based on another countries culture.

5.0 Curriculum Reflection

5.1 Reflection on Current Curriculum

The program faculty should provide a narrative reflection that describes the program's curriculum holistically. The following are prompts formulated to guide thinking/reflection on curriculum. While presented in question form, the intent of the prompts is to stimulate thought and it is not expected that programs specifically answer each and every question.

- Is the curriculum of the program appropriate to the breadth, depth, and level of the discipline?
- How does this program transfer to four-year universities? (give specific examples)
- What types of jobs can students get after being in your program? (Please use state and national data)
- How dynamic is the curriculum? When was the last reform or overhaul?
- In the wake of globalization, how "internationalized" is the curriculum?
- How does the program assess diversity?
- Does the program have any community-based learning components in the curriculum?

Narrative:

Every effort has been made to align the program closely with four-year universities in the state of Kansas. The Kansas Core Outcome Business and Accounting groups are both highly motivated to ensure these students can complete all freshman and sophomore requirements at the two-year college level and receive seamless transfer of those courses.

Upon reflection of data and conversations with past and present students a decision was made to require an Introduction to Accounting course prior to a student completing Financial Accounting, as well as providing an opportunity for students to complete Intermediate Accounting at ICC. Students would like to be in an accounting class each semester they are at ICC to keep their skills sharp. It is also evident that many of the students could use more exposure to the bookkeeping processes and procedures prior to taking the higher-level Financial Accounting class where they need to focus heavily on the analysis and communication of accounting. The current faculty believe a firm foundation will be advantageous to today's student body. Consideration is made for those students who transfer in with an accounting background. It is not our desire to require busy work, there is simply a desire to ensure firm footing in all concepts by the time the students move onto the four-year university.

There is thought going into other elective options for those who wish to transfer. True accounting students enjoy accounting and have expressed interest in auditing and fraud and internal controls. Consider a "Topics in Accounting" course, this would allow for a different topic to be taught based on student interest. Faculty will investigate appropriate topics and the appropriate pre-requisite required,

as this could also allow students to become interested in the Accounting who may not have previously had an interest. (Could be a recruiting tool) Faculty will be investigating how those types of classes would transfer, most likely as a lower-level elective but the benefit to the student would be great.

If students decide not to pursue their bachelor's after finishing the degree plan at ICC they are qualified to enter into the accounting field as an Accounts Payable clerk, Accounts Receivable clerk, Bookkeeper or enter into a Mid-management position.

5.2 Degree and Certificate Offerings or Support

Program faculty should list what degrees and certificates are offered and/or describe how the program curriculum supports other degrees and/or certificates awarded by the college.

Narrative:

The Associates of Science degree is the only Accounting degree offered at this time. The majority of the core classes in the accounting curriculum are also required classes in the Business Administration degree and are KCOG certified for all programs of study requiring a business elective. Students who do not wish to transfer on after ICC are given the option of completing an area of interest within the AS degree that focuses on skills needed to be an accounting assistant, or entry level bookkeeper. Faculty share this option with students enrolled in accounting classes so that students understand their options.

Accounting faculty is working with Office Technology faculty to revamp the office management AAS degree to focus on bookkeeping management which would allow students to continue adding to their skillset in the accounting area without transferring to a four-year university.

6.0 Faculty Success

6.1 Program Accomplishments

The program faculty should highlight noteworthy accomplishments of individual faculty.

Narrative:

Full time faculty member Melissa Ashford has been teaching for ICC since 2014 and has been the full time Accounting, Economics, and Business instructor since 19-20. Professor Ashford has a BA in Accounting and an MBA in Accounting with additional graduate hours in Instructional design and teaching with technology. In addition to owning her own business, Professor Ashford has worked for various companies in both Accounting and Finance, including Amazon, prior to beginning full time work at ICC in 2011. Professor Ashford has been awarded the TRIO Achiever Award, ICC Cornerstone Award, and most recently was named ICC Master Faculty.

6.2 Faculty Accomplishments

The program faculty should highlight noteworthy program accomplishments.

Narrative:

The AS in Accounting continues to undergo changes to keep it up to date and relevant. ICC has multiple 2+2 agreements across the state of Kansas and Oklahoma.

6.3 Innovative Research, Teaching and Community Service

The program faculty should describe how faculty members are encouraged and engaged in promoting innovative research, teaching, and community service.

Narrative:

Professor Ashford regularly attends conferences devoted to teaching and learning, specifically in the area of Business, Accounting, and Economics. She has also presented interactive teaching methods to colleagues at conference. She is a member of National and Kansas Business Educators Associations as well as a member of TACTYC (Teachers of Accounting at Two Year Colleges). Currently Professor Ashford is serving as a leadership mentor for a former student who is currently working in the banking industry.

7.0 Program Planning & Development for Student Success

7.1 Narrative Reflection on Qualitative and Quantitative Data and Trends

Provide a thoughtful reflection on the available assessment data. (See Section 7.1 in the Program Review Handbook examples.)

Narrative:

Assessment data provided by the institutional researcher shows a completion rate during AY2021 for students who enrolled in accounting classes showed a 76.92% completion rate in face-to-face/hybrid classes with an 80% pass rate of a D or better. Students enrolled in online classes related to the accounting degree had a completion rate of 73.17% with 80% passing with a D or better. The total average of all students in AY2021 including face-to-face/hybrid and online has a completion rate of 74.07% for all accounting courses with 80% of students passing the class with a D or better. During AY2020 students who enrolled in face-to-face accounting classes had a 88.9% completion rate with 95.8% passing with a D or better. Students enrolled in online classes related to the accounting degree had a completion rate of 80% with 75% passing with a D or better. The total average of all students in AY2020 including face-to-face and online classes had a completion rate of 87.5% with 92.9% passing with a D or better. The difference in the completion and success numbers could be attributed to the need to switch drastically to a hybrid and online learning environment due to Covid-19. Online classes are well suited to those who have good time management skills and understand the need to utilize various high-tech teaching and learning methods. Residential students are not often prepared for this, and that fact is evident in this data.

In Academic Year 2020 there were 10 majors, 2 graduated in the Spring of 2020 and 2 returned in the Fall of 2020. Thirteen students declared accounting as a major in 2021. Two of the 13 declared majors graduated in Spring 2021 and 4 returned in the Fall of 2021. This information only tells part of the story. Several students attend and declare Accounting as a major with the intention of never finishing their Associates Degree but getting certain classes out of the way before they transfer to a 4-year University. Another problem observed in the last few years was the number of students who declared they were accounting majors but never took a single accounting class. The majority of students enrolled in the accounting classes are enrolled due to any of the following: working on an Accounting degree, a Business degree, using the class for an elective to another degree, or as a general education class.

All the core classes offered by ICC for the Accounting degree with the exception of the foundational course Introduction to Accounting, Computerized Accounting and Intro to Spreadsheets are certified as equivalent class transfers by the Kansas core outcomes group. The result is that all the classes transfer exactly as those core classes to any University in the state of Kansas under KBOR rules.

7.2 Academic Program Vitality Reflection, Goals and Action Plans

The program vitality assessment, goals and action planning are documented by completing the Program Summative Assessment form.

Programs should use previous reflection and discussion as a basis for considering program indicators of demand, quality, and resource utilization and a program self-assessment of overall program vitality. (See Section 7.2 in the Program Review Handbook for more information.)

Narrative:

Circle One: Maintain Current Levels of Support

Potential Enhancement Opportunities

Revitalization Opportunities/Needs

Phase out

Explain why:

Accounting is a degree that opens several possibilities for students and there is always a strong demand for those entering the field. As of 21-22 only one instructor teaches all the core classes for this program and those classes are in several other degrees. This keeps the cost of the program at a minimum.

Study in accounting leads to a variety of opportunities in organizations in the public and private sectors of the economy. Upon completion of the associate degree, students will be prepared for entry-level positions within organizations, able to transfer to a baccalaureate program, or possess the rudimentary information necessary to start their own businesses.

In addition to those students who are pursuing degrees, many others enroll in accounting courses to master specific skills to improve employment opportunities. Also, many transfer students do not always take those courses required for degree completion but take the core courses to get their first year out of the way before transferring to a baccalaureate program.

7.3 Academic Program Goals and Action Plans

Programs will also establish or update 3 to 5 long-term and short-term goals and associated action plans which support student success. These goals should include consideration of co-curricular and faculty development activities. Long-term goals are considered to be those that extend 3 to 5 years out, while short-term goals are those that would be accomplished in the next 1 to 2 years. Additionally, programs should update status on current goals. Programs should use S.M.A.R.T. goal setting for this purpose. (See Section 7.3 in the Program Review Handbook for more information.)

Narrative:

Goal 1: Accounting Assistant was added as an area of emphasis, as planned per the last comprehensive review. The goal now is to add elective options for students to take to prepare them for a variety of certification exams, as well as gauge student interest for sitting for either the IAPB or the NACPB exam and possible development of a capstone course to help students be successful. Timeline: 22-23

Goal 2: Research developing and offering a Topics in Accounting course that could be tailored each time it is offered to meet student interest. Various topics to be considered: Auditing, fraud, tax, data analytics and many others to be explored. Timeline 22-24.

Goal 3: Work with faculty overseeing Administrative Office Management degree to revamp the AAS with a focus on bookkeeping management which would allow students to continue adding to their skillset in the accounting area without transferring to a four-year university. Timeline: 22-23

Goal 4: Continue remodel of AC110 to include better desks and chairs for students. Smart Boards at each team station to facilitate the sharing of spread sheets. Projector at front of room for instructor to project, in addition to the existing TVs. This will allow students better accessibility to interactive lecture components. Timeline: 22-23

Goal 5: Continued focus on student engagement with material. Interactive lecturing seems to be working well. Student attendance is close to perfect as students are aware they are not simply taking notes but also completing problems. Next phase is to continue putting more ownership on the students for participating in completing work and sharing with the class during class time. Each team having a projector at their station so work can be projected and shared and explained. Instructor continues to attend relevant conferences to learn best teaching and learning methods for today's students. This will be measured both academic assessment as well as end of course survey. Timeline: 22-24

7.4 Mission and Strategic Plan Alignment

Program faculty should indicate the ways in which the program's offerings align with the ICC mission. Also, in this section program faculty should provide narrative on the ways that initiatives may be tied to the ICC Strategic Plan and to HLC accreditation criterion. It is not necessary to consider an example for each HLC category, but program faculty are encouraged to provide one or two examples of initiatives in their program that are noteworthy. These examples may be helpful and included in future campus reporting to HLC. (Refer to section 4.3 for HLC categories)

Narrative:

As with all academic programs at ICC, the Accounting program aligns with the ICC mission by providing academic excellence. Cultural enrichment is circumstantial with interaction between students with diverse backgrounds and discussions of international business and the effects on accounting. Economic development depends on the students' plans and what they intend on doing after receiving their degree.

This program also meets the ICC Core Values of Excellence, Responsiveness, and Diversity/Enrichment through the following:

- Excellence: We have worked to ensure academic excellence of this program through completing this review and working to improve the courses offered through assessment of student learning and making modifications as needed to continually improve.
- Responsiveness: Have addressed the changes for an accounting education by updating
 this program to meet the KBOR articulation agreement, which meets the program
 requirements of the Kansas Regent Universities.
- Diversity/Enrichment: Students are exposed to International Accounting and informed of the different processes of business they may encounter based on another countries culture.

8.0 Fiscal Resource Requests/Adjustments

8.1 Budget Requests/Adjustments

Based on program data review, planning and development for student success, program faculty will complete and attach the budget worksheets to identify proposed resource needs and adjustments. These worksheets will be available through request from the college's Chief Financial Officer. Program faculty should explicitly state their needs/desires along with the financial amount required.

Programs should include some or all the following, as applicable, in their annual budget proposals:

- Budget Projections (personnel and operation)
- Position Change Requests
- Educational Technology Support
- Instructional Technology Requests
- Facilities/Remodeling Requests
- Capital Equipment
 - Non-Capital Furniture & Equipment
 - New Capital Furniture & Equipment
 - Replacement Capital Furniture & Equipment
- Other, as applicable
 - Accreditation Fee Request
 - Membership Fee Request
 - Coordinating Reports

Resource requests should follow budgeting guidelines as approved by the Board of Trustees for each fiscal year. The resource requests should be used to provide summary and detailed information to the division Dean and other decision-makers and to inform financial decisions made throughout the year.

Narrative:

Please tie needs to SMART Goal (from 7.3)

Immediate Budget Requests/Needs

- Professional development: \$2,000 for conference attendance in the Accounting area. This money could be used by the full-time faculty member, or any adjuncts employed to help ensure all needs are met. Goal 5.
- Instructional Supplies: \$1,000 to be used by full time or adjunct faculty for classroom supplies and to build a library of "real books" relating to fields of study for student use during class and projects. This money is also used to allow students to print projects in the Fab Lab. For example, posters are being designed as a part of class assignments and these will be printed and hung in the classroom space as both work product and study aids for future cohorts. Goals 4 & 5.

Long Term Requests/Needs

- Furniture: \$3000 for a new instructor desk, bookshelves for classroom to hold accounting/business library collection, and a lockable display case for student projects. Currently there are many books in Professor Ashford's office that could be moved to classroom space. This is not to replace our ICC library. These will be specific books to be used during class (possibility of multiple copies). Shelves will also hold games and other products students will be creating as a part of their regularly assigned classwork.
- Equipment and Equipment storage: \$5,000 for 10 iPads and a cart to hold current laptops and iPads. Currently Professor Ashford has a very workable set up for storage in her office but by moving them into a cart in the classroom would make for a more professional SMART classroom setup.
- Technology: \$5,000 for projector systems to allow each team (5) to have their own way of projecting what they are working on to share with one another and the class. Whiteboards are in place and could be used as screens. Each team has their own. (Thank you to Hugo's for the donation of white boards)

It should be noted that these requests can be spread out over time, except for Professional Development and Instructional Supplies. We have made a lot of progress on the goals for this area and patience can be observed as we continue to make progress. It should also be noted that these requests also appeared in the Annual Business Program Review as there is crossover. The improvements made benefit both degrees and both sets of students.

9.0 Program Planning and Development Participation

9.1 Faculty and Staff

Program faculty will provide a brief narrative of how faculty and staff participated in the program review, planning and development process. List the preparer(s) by name(s).

Narrative:

Lead Accounting faculty member, Melissa Ashford completed this program review. Student data was compiled and provided by the Director of IR, Anita Chappuie. Student Learning Assessment Data was provided by full-time faculty teaching courses in the program: Professor Melissa Ashford and Associate Professor Jody Coy.

9.2 VPAA and/or Administrative Designee Response

After review and reflection of the *Comprehensive Program Review* or the *Annual Program Review*, the Division Chair and VPAA will write a summary of their response to the evidence provided. The Division Chair and VPAA's response will be available to programs for review and discussion prior to beginning the next annual planning and development cycle.

Narrative:

Division Chair: I have read this review and agree with the program faculty's recommendations to maintain current levels of support.

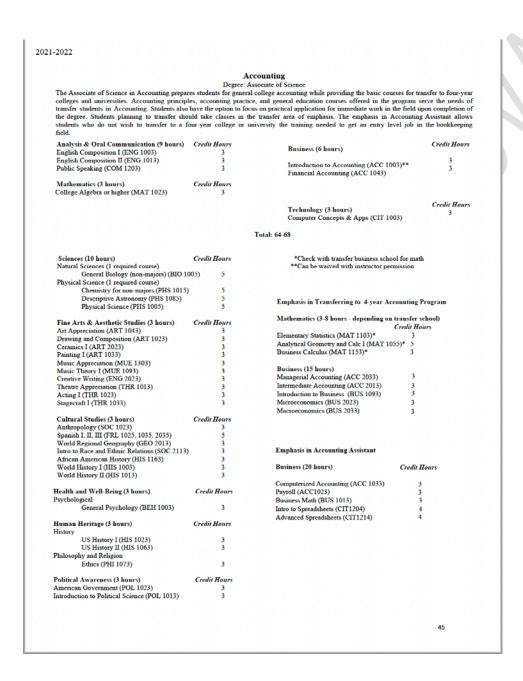
Program Review Committee: PRC members have read this review and agree with the program faculty's recommendations to maintain current levels of support.

Vice President for Academic Affairs: I have read this review and agree with the program faculty's recommendations to maintain current levels of support. TCC 5/3/2022

10.0 Appendices

Any additional information that the programs would like to provide may be included in this section.

Appendix A: Degree sheet from 21-22 catalog



COMPLETED: 12/11/20

Assessment Report for Financial Accounting ACC1044

Term: FALL 2020 Prepared By: Melissa Ashford

Class Summary: This course was offered as an online section, made up of a diverse student population. Traditional, non-traditional, athlete, performers, business majors, accounting majors, liberal studies.

Learning Outcomes, Measures, and Data

This course is KBOR Aligned: YES

This course uses direct measures for assessment of all outcomes. Goal: class meets expectations at 70% or greater. Multiple measures are used. Individual students must meet the expectation of 70% or better on each measure, unless otherwise stated. A student can be successful at meeting an outcome while not meeting the expectation of each measure. Once a student is successful at meeting the requirements for one measure, they have achieved mastery. However, their struggle to achieve mastery will be noted in the overall class percentage of the outcome, as reported below. Students who do not attempt a measure are not calculated as not met. There are a variety of reasons a student may not attempt an assignment; therefore, I do not want to assume a lack, or achievement of mastery.

Overall course reflection: We have approved the addition of Introduction to Accounting as a pre-req for this course. Our students need a firm foundation of basic accounting concepts prior to taking on the higher-level thinking and application of theories, process, and practices of accounting. I have spent close to 60 hours making pod casts and videos for this course and students report those aids have been very helpful in their overall success. I will continue to provide these types of aides to accounting students in the future.

1. Identify and demonstrate the effects of transactions and economic events on the financial statements in corporations and other business entities.

#1.2HW: Homework assigned for Chapter 2

Online: 87% On-ground: N/A

#1.6HW: Homework assigned for Chapter 6

Online: 91% On-ground: N/A

#1.EX1: Financial Statement Exam covering chapters 1-4

Online: 93% On-ground: N/A

Outcome Result: Met

Summary Reflection: Students' understanding of the topic improved with practice. Students would benefit from a fundamentals class to help with basic understanding of topics early in the semester. The additional videos I have provided seem to be helping. No further action at this time.

2. Prepare the fundamental financial statements per US GAAP

#2.1HW: Homework assigned for Chapter 1

Online: **80%** On-ground: **N/A**

#2.3HW: Homework assigned for Chapter 3

Online: 71% On-ground: N/A

#2.EX1: Financial Statement portion of Exam #1 covering chapters 1-4

Online: 93% On-ground: N/A

Outcome Result: Met

Summary Reflection: Students' understanding of the topic improved with practice. Students would benefit from a fundamentals class to help with basic understanding of topics early in the semester. We spent time together as a class doing a variety of financial statements for different types of organizations. I continued to provide more practice videos which I believe aides in the student's understanding and ability to successfully complete the tasks. I am allowing students to redo work after I provide feedback. This additional component seems to help them problem solve and fix. The students who did not turn their work in on time did not get that opportunity before the assignment locked. This caused a lower score.

3. Analyze and interpret the information presented in the financial statements.

#3.1HW: Homework assigned for Chapter 1

Online: **80%** On-ground: **N/A**

Outcome Result: Met

Summary Reflection: Consider incorporating a project component analyzing financial statements. Hopefully once we are back to a regular 16 week semester that is not hybrid we will have additional time for working in a project.

4. Measure the value of assets and liabilities, including an introduction to fair value accounting.

#4.9HW: Homework assigned for Chapter 9

Online: 91% On-ground: N/A

#4.10HW: Homework assigned for Chapter 10

Online: 100% On-ground: N/A

#4.5HW: Homework assigned for Chapter 5

Online: 83% On-ground: N/A

Outcome Result: Met

Summary Reflection: Students' had a better grasp of the topic after spending time doing in class demonstrations. I believe students' understanding will improve when we have more time to spend on the higher-level topics.

5. Evaluate the quality of business decisions in an ethical context

#5.4HW: Homework assigned for Chapter 4

Online: 100% On-ground: N/A

#5.7HW: Homework assigned for Chapter 7

Online: 92% On-ground: N/A

#5.11HW: Homework assigned for Chapter 11

Online: **100**% On-ground: **N/A**

Outcome Result: Met

Summary Reflection: Students have a good grasp of ethical concepts in Accounting.

6. Demonstrate an awareness of International Financial Reporting Standards (IFRS)

#6.1IFRS: IFRS Activity in chapter 1

Online: **100**% On-ground: **N/A**

#6.5IFRS: IFRS Activity in chapter 5

Online: **100**% On-ground: **N/A**

#6.10IFRS: IFRS Activity in chapter 10

Online: **92**% On-ground: **N/A**

Outcome Result: Met

Summary Reflection: Students appear to have a good grasp of similarities and differences between GAAP and IFRS. No furth action planned at this time.

COMPLETED: 12/11/20

Assessment Report for Managerial Accounting

Term: FALL 2020 Prepared By: Melissa Ashford

Class Summary: This is an online section made up of a diverse student population. Traditional, non-traditional, athlete, performers, business majors, accounting majors, liberal studies.

Learning Outcomes, Measures, and Data

This course is KBOR Aligned: YES

This course uses direct measures for assessment of all outcomes. Goal: class meets expectations at 70% or greater. Multiple measures are used. Individual students must meet the expectation of 70% or better on each measure, unless otherwise stated. A student can be successful at meeting an outcome while not meeting the expectation of each measure. Once a student is successful at meeting the requirements for one measure, they have achieved mastery. However, their struggle to achieve mastery will be noted in the overall class percentage of the outcome, as reported below. Students who do not attempt a measure are not calculated as not met. There are a variety of reasons a student may not attempt an assignment; therefore, I do not want to assume a lack, or achievement of mastery.

Overall course reflection: This is the third course in a 4 course cycle. This course is very focused and overall students appear to either love it or hate it as it is a very different and focused type of accounting. Students who enjoy this type of accounting do well as it is not overly difficult. All business and accounting majors are required to take this course. Very few liberal or general studies major take it; although we do have some who intend to go into accounting or business but are liberal majors.

1. Explain the difference between managerial and financial accounting

#1.14.2EXC: Exercise 2 in chapter 14

Online: **100**% On-ground: **N/A**

#1.14WP: Project for chapter 14

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Videos seem to be helping cement concepts. No further action planned at this

time.

2. Evaluate the ethical dimensions of managerial accounting

#2.14EC: Ethics Case assignment in chapter 14

Online: 100% On-ground: N/A

#2.20EC: Ethics Case assignment in chapter 20

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Videos seem to be helping cement concepts. No further action planned at this

time.

- 3. Apply management accounting techniques to planning and control of operations.
 - Including: Master Budget and Capital Budget
 - Variance Analysis
 - Cost Volume Profit Analysis
 - Cost Allocations

#3.18.7EXC: Exercise 7 in chapter 18

Online: 100% On-ground: N/A

#3.18WP: Project for chapter 18

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Videos seem to be helping cement concepts. No further action planned at this time

COMPLETED: 5/10/2021

Assessment Report for Financial Accounting ACC1044

Term: SPRING 21 Prepared By: Melissa Ashford

Class Summary: This course was offered as a 16 week online section. All students in this section were Business Administration majors.

Learning Outcomes, Measures, and Data

This course is KBOR Aligned: YES

This course uses direct measures for assessment of all outcomes. Goal: class meets expectations at 70% or greater. Multiple measures are used. Individual students must meet the expectation of 70% or better on each measure, unless otherwise stated. A student can be successful at meeting an outcome while not meeting the expectation of each measure. Once a student is successful at meeting the requirements for one measure, they have achieved mastery. However, their struggle to achieve mastery will be noted in the overall class percentage of the outcome, as reported below. Students who do not attempt a measure are not calculated as not met. There are a variety of reasons a student may not attempt an assignment; therefore, I do not want to assume a lack, or achievement of mastery.

Overall course reflection: Students are continuing to struggle, especially in the online section of Financial Accounting. Many of the students simply didn't complete some of the required work, perhaps out of frustration with the material. I opened up old assignments in the hopes of helping them go back and grasp topics; however, very few took advantage of that, even after requesting it. Students shared that having 8 week sections was simply too overwhelming and difficult to keep up with the amount of work. I heard this in the Fall20 section as well so I made this online section a full 16 weeks. I have decided to change textbooks and use a software based system starting Fall21. This will provide students with extra practice and immediate feedback on their homework. In class I will still provide "interactive lecturing" where we will work on demo problems together, with me leading and students contributing to the worksheets. Online I will record these demo problems so the online student receives the same experience. I will then assign homework that is similar to our demo and is built within the software program. This software uses algorithims to create similar problems for each student, while none will be identical. This will allow me to encourage students to work together in study groups as their problems will not be the same and no one student will carry the burden of coming up with the

correct answer for the group. I will be considering a minimum threshold score on assignments before allowing students to move on as accounting is a subject that builds upon itself.

1. Identify and demonstrate the effects of transactions and economic events on the financial statements in corporations and other business entities.

#1.2HW: Homework assigned for Chapter 2

Online: 100% On-ground: N/A

#1.6HW: Homework assigned for Chapter 6

Online: 100% On-ground: N/A

#1.EX1: Financial Statement Exam covering chapters 1-4

Online: **75**% On-ground: **N/A**

Outcome Result: Met

Summary Reflection: Overall action for this course is discussed in the course reflection above.

2. Prepare the fundamental financial statements per US GAAP

#2.1HW: Homework assigned for Chapter 1

Online: **100**% On-ground: **N/A**

#2.3HW: Homework assigned for Chapter 3

Online: 75% On-ground: N/A

#2.EX1: Financial Statement portion of Exam #1 covering chapters 1-4

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Overall action for this course is discussed in the course reflection above.

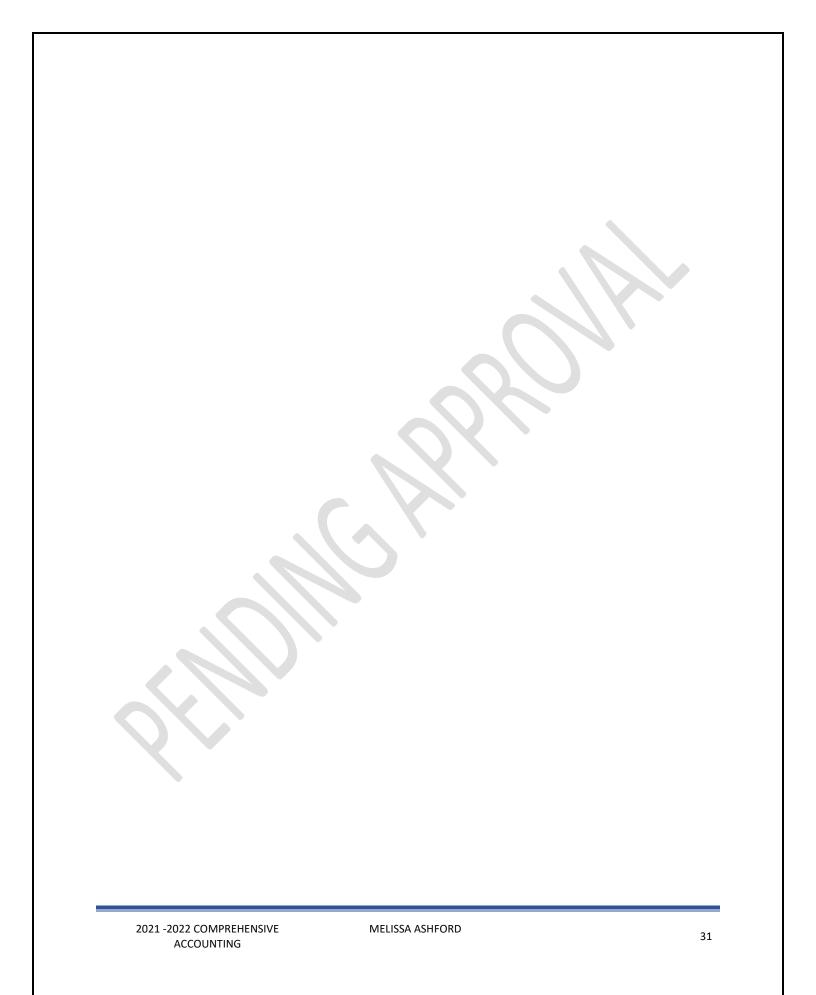
3. Analyze and interpret the information presented in the financial statements.

#3.1HW: Homework assigned for Chapter 1

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Overall action for this course is discussed in the course reflection above.



4. Measure the value of assets and liabilities, including an introduction to fair value accounting.

#4.9HW: Homework assigned for Chapter 9

Online: **50%** On-ground: **N/A**

#4.10HW: Homework assigned for Chapter 10

Online: 67% On-ground: N/A

#4.5HW: Homework assigned for Chapter 5

Online: **33**% On-ground: **N/A**

Outcome Result: Not Met

Summary Reflection: Overall action for this course is discussed in the course reflection above.

5. Evaluate the quality of business decisions in an ethical context

#5.4HW: Homework assigned for Chapter 4

Online: 100% On-ground: N/A

#5.7HW: Homework assigned for Chapter 7

Online: **50%** On-ground: **N/A**

#5.11HW: Homework assigned for Chapter 11

Online: 100% On-ground: N/A

Outcome Result: Partially Met

Summary Reflection: Overall action for this course is discussed in the course reflection above.

6. Demonstrate an awareness of International Financial Reporting Standards (IFRS)

#6.1IFRS: IFRS Activity in chapter 1

Online: 100% On-ground: N/A

#6.5IFRS: IFRS Activity in chapter 5

Online: 100% On-ground: N/A

#6.10IFRS: IFRS Activity in chapter 10

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: I received feedback in student surveys that they do not fully understand why we study or do any work regarding IFRS. Obviously I did not do a very good job ensuring students see the difference between that and GAAP and why we spend time on it. I think some of this comes from the fact that this is still entry level accounting and it is hard to grasp that students could work with international companies. These were all BA students and therefore don't have the same "accounting" desire as accounting students have. I will think about ways to make this area more engaging to students moving forward.

COMPLETED SPRING: 5/13/21

Assessment Report for Managerial Accounting

Term: Spring 21 Prepared By: Melissa Ashford

Class Summary: This was an on ground/hybrid section. We met for 8 weeks, twice a week for 80 minutes. All of the students in this section were Business Administration majors who plan to transfer to business school once they have graduated from ICC. One is actually considering this area of focus as the student found a real passion for analyzing costs and benefits and helping advice on a company's bottom line when it comes to profit and loss.

Learning Outcomes, Measures, and Data

This course is KBOR Aligned: YES

This course uses direct measures for assessment of all outcomes. Goal: class meets expectations at 70% or greater. Multiple measures are used. Individual students must meet the expectation of 70% or better on each measure, unless otherwise stated. A student can be successful at meeting an outcome while not meeting the expectation of each measure. Once a student is successful at meeting the requirements for one measure, they have achieved mastery. However, their struggle to achieve mastery will be noted in the overall class percentage of the outcome, as reported below. Students who do not attempt a measure are not calculated as not met. There are a variety of reasons a student may not attempt an assignment; therefore, I do not want to assume a lack, or achievement of mastery.

Overall course reflection: This is the third course in a 4 course cycle. This course is very focused and overall students appear to either love it or hate it as it is a very different and focused type of accounting. Students who enjoy this type of accounting do well as it is not overly difficult. All business and accounting majors are required to take this course. Very few liberal or general studies major take it; although we do have some who intend to go into accounting or business but are liberal majors. I noticed students struggling to understand material and upon

investigation found that they were not accessing and using the portions of the course that were intended for the "hybrid" portion. That is, they did not listen to my podcasts or watch demo videos. Students stated they were simply too busy with a heavy course load. I spent more time doing in class lecturing than I wanted or even had time to do. I attempted to do interactive lecturing, as planned, with students simply working together with me, taking turns completing worksheets and analysis. This was a struggle as they simply were not as prepared as they needed to be. They still met outcomes, for the most part, but I fear they didn't get the deep understanding I had hoped. I will be changing the course going into Fall 2021 to include interactive lecturing and a software driven homework component. I will be assigning work and encouraging them to work together on concepts outside of class, as well as encouraging them to complete worksheets over and over until they achieve a set score. I can accomplish this because the software will use an algorithm that will allow their problems to be similar but not identical, to both each other and to the interactive lecture/demo I will be teaching during class. I am hopeful this will help with their long-term retention and understanding of cost accounting concepts.

1. Explain the difference between managerial and financial accounting

#1.14.2EXC: Exercise 2 in chapter 14

Online: N/A On-ground: 100%

#1.14WP: Project for chapter 14

Online: N/A On-ground: 100%

Outcome Result: Met

Summary Reflection: Students needed quite a bit of guidance during class to achieve met. My notes are extensive in the overall reflection of the course and I have already began revamping the course for the fall section.

2. Evaluate the ethical dimensions of managerial accounting

#2.14EC: Ethics Case assignment in chapter 14

Online: N/A On-ground: 100%

#2.18EC: Ethics Case assignment in chapter 18

Online: N/A On-ground: 100%

Outcome Result: Met

Summary Reflection: This seems to be an area students consistently do well in. I spend a lot of time on business ethics and the high importance of a strong ethical position in accounting from the very first time I have a student in any of my accounting classes. As I am revamping the course for fall, I am not

sure what I will be doing for measures. I am considering making an ethics case study project for part of their final.

- 3. Apply management accounting techniques to planning and control of operations.
 - Including: Master Budget and Capital Budget
 - Variance Analysis
 - Cost Volume Profit Analysis
 - Cost Allocations

#3.18.7EXC: Exercise 7 in chapter 18

Online: **N/A** On-ground: **100**%

#3.18WP: Project for chapter 18

Online: N/A On-ground: 100%

Outcome Result: Met

Summary Reflection: Students needed quite a bit of guidance during class to achieve met. My notes are extensive in the overall reflection of the course and I have already began revamping the course for the fall section.

4. Interpret Cost Behaviors for Decision Making

#4.18.4EXC: Exercise 4 in Chapter 18

Online: 100% On-ground: N/A

#4.19WP: Project for chapter 19

Online: 83% On-ground: N/A

Outcome Result: Met

Summary Reflection: The class met with a 91% success rate. Videos are helping. Project components will always be more difficult. They are a test of application of knowledge and I provide very little guidance until it is turned in and then students have the opportunity to may corrections based on my hints and suggestions.

5. Communicate managerial accounting information in an appropriate format

#5.19EC: Ethics Case Study for Chapter 19

Online: **100**% On-ground: **N/A**

#5.19WP: Project for chapter 19

Online: 83% On-ground: N/A

Outcome Result: Not Met

Summary Reflection: The class met with a 91% success rate. Videos are helping. Project components will always be more difficult. They are a test of application of knowledge and I provide very little guidance until it is turned in and then students have the opportunity to may corrections based on my hints and suggestions.

6. Track the flow of costs through the manufacturing process.

#6.15WP: Waterways project for chapter 15

Online: 100% On-ground: N/A

#6.16WP: Waterways project for chapter 16

Online: 100% On-ground: N/A

#6.17WP: Waterways project for chapter 17

Online: 100% On-ground: N/A

Outcome Result: Met



4. Interpret Cost Behaviors for Decision Making

#4.18.4EXC: Exercise 4 in Chapter 18

Online: 100% On-ground: N/A

#4.19WP: Project for chapter 19

Online: 83% On-ground: N/A

Outcome Result: Met

Summary Reflection: The class met with a 91% success rate. Videos are helping. Project components will always be more difficult. They are a test of application of knowledge and I provide very little guidance until it is turned in and then students have the opportunity to may corrections based on my hints and suggestions.

5. Communicate managerial accounting information in an appropriate format

#5.21WP: Project for chapter 21

Online: **100**% On-ground: **N/A**

#5.19WP: Project for chapter 19

Online: 83% On-ground: N/A

Outcome Result: Not Met

Summary Reflection: The class met with a 91% success rate. Videos are helping. Project components will always be more difficult. They are a test of application of knowledge and I provide very little guidance until it is turned in and then students have the opportunity to may corrections based on my hints and suggestions.

6. Track the flow of costs through the manufacturing process.

#6.15WP: Waterways project for chapter 15

Online: 100% On-ground: N/A

#6.16WP: Waterways project for chapter 16

Online: 100% On-ground: N/A

#6.17WP: Waterways project for chapter 17

Online: 100% On-ground: N/A

Outcome Result: Met

Summary Reflection: Videos seem to be helping cement concepts. No further action planned at this time.

Assessment Report for Intro to Accounting ACC 1003

Term: Spring 2021 Prepared By: Jody Coy

Class Summary: This course offered in the Spring 2021 semester made up of a student population of 8 traditional and non-traditional students, 3 in the AOM degree program, 5 are Business Administration majors and need for pre-requisite fulfillment. Two students were dropped for non-attendance in the 3rd week.

Learning Outcomes, Measures, and Data

This course is KBOR Aligned: No

This course uses direct measures for assessment of all outcomes. Goal: class meets expectations at 70% or greater. Multiple measures are used. Individual students must meet the expectation of 70% or better on each measure, unless otherwise stated. A student can be successful at meeting an outcome while not meeting the expectation of each measure. Once a student is successful at meeting the requirements for one measure, they have achieved mastery. However, their struggle to achieve mastery will be noted in the overall class percentage of the outcome, as reported below. Students who do not attempt a measure are not calculated as not met. There are a variety of reasons a student may not attempt an assignment; therefore, I do not want to assume a lack, or achievement of mastery.

1. Explain the key concepts of accounting terms.

Assignment Review

Online: **N/A** On-ground: 94%

Assignment Discussion Questions

Online: **N/A** On-ground: 89%

Outcome Result: Overall 100 % of students doing the assignment achieved at least 92% on the assignment.

Summary Reflection: Students met or acceded expectation, no plans to change methods at this time. Holding class on ground appeared to enhance understanding.

2. Analyze and correctly record transactions in the general journal and ledgers.

Assignment Chapter 4 Exercise / Homework 6.1-6.6

Online: **N/A** On-ground: 84% Assignment Discussion Page 182 Chapter 6

Online: **N/A** On-ground: 93%

Outcome Result: Overall 100 % of students doing the assignment achieved at least 90% on the assignment.

Summary Reflection: Students met or acceded expectation, no plans to change methods at this time. Holding class on ground appeared to enhance understanding.

3. Prepare bank reconciliation.

Assignment Chapter 9 Exercise / Homework 9.1-9.7

Online: **N/A** On-ground: 93%

Assignment Chapter 9 Discussion Questions – Students did not have this assignment turned on to do.

Online: **N/A** On-ground: 100%

Outcome Result: Overall 100 % of students doing the assignment achieved at least 95% on the assignment.

Summary Reflection: Students met or acceded expectation, no plans to change methods at this time. Holding class on ground appeared to enhance understanding.

4. Properly format Financial Statements.

Assignment Chapter Exercise / Homework 4 4.1-4.6

Online: **N/A** On-ground: 86%

Assignment Chapter Exercise / Homework 13.1 - 13.6

Online: **N/A** On-ground: 94%

Outcome Result: Overall 100 % of students doing the assignment achieved at least 90% on the assignment.

Summary Reflection: Students met or acceded expectation, no plans to change methods at this time. Holding class on ground appeared to enhance understanding.

