Rio Salado College ⌐

Accounting Program Review

Review Period: Academic Years 2014-2019

Review Conducted: AY2019-2020

Rio's Academic Program Review Process is an essential component of the College's Strategic Plan. The 2016-2020 work is guided by the goals of Pillar 3: *Accountability, Assessment, and Quality Assurance*, and supports Strategic Pathway 7: *Grow a Culture of Accountability Through College-wide Quality Assurance Processes*. In addition, data relating to student enrollment, learning, persistence, goal attainment, satisfaction, and institutional accountability are aligned with the college-wide Key Performance Indicators that measure progress toward achieving the goals of the College's Strategic Plan.

I. Degrees and Certificates in the Accounting Program

Program Title: CCL in Accounting
Major Code: 5665
Total Credits: 23-26

Description: The Certificate of Completion (CCL) in Accounting program is designed for students seeking to gain skills and knowledge in the field of accounting. Possible entry-level positions for this program include accounting clerk, accounts payable/receivable clerk, claims clerk, credit clerk, full-charge bookkeeper, accounting intern, or comparable positions. An Associate in Applied Science (AAS) is also available.

Program Notes:
+ indicates course has prerequisites and/or corequisites.
Students must earn a grade of "C" or better in all courses required within the program.
Consultation with an Academic Advisor is recommended for course selection.

Required Courses:			**23-26**
	ACC111	Accounting Principles I (3) AND	
+	ACC230	Uses of Accounting Information I (3) AND	
+	ACC240	Uses of Accounting Information II (3)	
	OR		
	ACC111	Accounting Principles I (3) AND	

+	ACC112	Accounting Principles II (3) AND	
+	ACC212	Managerial Accounting (3)	
	OR		
	ACC211	Financial Accounting (3) AND	
+	ACC212	Managerial Accounting (3)	6-9

	ACC105	Payroll, Sales and Property Taxes	3
+	ACC115	Computerized Accounting	2
	CIS114DE	Excel Spreadsheet	3
	CIS105	Survey of Computer Information Systems	3
	GBS151	Introduction to Business	3
	GBS205	Legal, Ethical and Regulatory Issues in Business	3

Program Title: AAS in Accounting
Major Code: 3149
Total Credits: 60-65

Description: The Associate in Applied Science (AAS) in Accounting program is one of several options for students seeking to gain skills and knowledge in the field of accounting. Possible entry-level jobs for this program include accounting clerk, accounts payable/receivable clerk, claims clerk, credit clerk, full-charge bookkeeper, accounting intern, or comparable positions. A Certificate of Completion (CCL) is also available.

Program Notes:
Students must earn a grade of C or better in all courses required within the program.
+ indicates course has prerequisites and/or corequisites.
++ indicates any suffixed courses.
Consultation with an Academic Advisor is recommended for course selection.

Program Prerequisites: **0-3**
+	CRE101 College Critical Reading and Critical Thinking (3) OR	
	Equivalent as indicated by assessment (0)	0-3

Required Courses: **29-32**
	ACC111	Accounting Principles I (3) AND	
+	ACC230	Uses of Accounting Information I (3) AND	
+	ACC240	Uses of Accounting Information II (3)	
	OR		
	ACC111	Accounting Principles I (3) AND	
+	ACC112	Accounting Principles II (3) AND	
+	ACC212	Managerial Accounting (3)	
	OR		
	ACC211	Financial Accounting (3) AND	
+	ACC212	Managerial Accounting (3)	6-9

	ACC105	Payroll, Sales and Property Taxes	3
+	ACC115	Computerized Accounting	2
	ACC121	Income Tax Preparation (3) OR	
+	ACC221	Tax Accounting (3)	3
	CIS114DE	Excel Spreadsheet	3
	CIS105	Survey of Computer Information Systems	3
	GBS151	Introduction to Business	3
	GBS205	Legal, Ethical and Regulatory Issues in Business	3
+	GBS233	Business Communication	3

Restricted Electives: **9**

	ACC+++++	Any ACC Accounting course(s) except courses used to satisfy Required Courses area.	9
	CIS117DM	Microsoft Access: Database Management	3
	GBS110	Human Relations in Business and Industry (3) OR	
	MGT251	Human Relations in Business (3)	3
	GBS131	Business Calculations	3
	GBS207	Business Law (General Corporate)	3
+	GBS220	Quantitative Methods in Business	3

General Education Requirements: **22-24**

General Education Core: **12-14**

First-Year Composition: **6**

+	ENG101	First-Year Composition (3) OR	
+	ENG107	First-Year Composition for ESL (3) AND	
+	ENG102	First-Year Composition (3) OR	
+	ENG108	First-Year Composition for ESL (3)	

Oral Communication: **3**

Any approved general education course in the Oral Communication area.

Critical Reading **0**

Met by CRE101 OR equivalent as indicated by assessment in the Program Prerequisites area

Mathematics **3-5**

+ MAT120 Intermediate Algebra (5) OR
+ MAT121 Intermediate Algebra (4) OR

+   MAT122 Intermediate Algebra (3) OR
Satisfactory completion of a higher-level mathematics course

General Education Distribution   **10**

Humanities, Arts and Design   **3**
Any approved general education course in the Humanities, Arts and Design area.

Social-Behavioral Sciences   **3**
      ECN211   Macroeconomic Principles (3) OR
      ECN212   Microeconomic Principles (3) OR
      SBU200   Society and Business (3)

Natural Sciences   **4**
Any approved general education course in the Natural Sciences area.

II. Program Purpose and Mission

The Certificate of Completion (CCL) in Accounting and Associate in Applied Science (AAS) in Accounting are geared toward workforce development. Graduates of these programs are exposed to the knowledge, skills, and abilities needed in the fields of accounting. Throughout the Accounting program, students are introduced to several possible areas of specialization. Students who graduate with a CCL in Accounting and/or an Associate in Applied Science (AAS) in Accounting are prepared with the necessary skills and knowledge to enter positions such as accounting clerk, accounts payable/receivable clerk, claims clerk, credit clerk, bookkeeper, accounting intern, or tax preparer.

The Accounting Program includes high-quality courses, which provide students with hands-on experience through third-party applications, and several of these courses prepare students to sit for the national Enrolled Agent (EA) exam. The courses are offered in a flexible format via 16, 14, or 8-week completion options, with 48 start dates. In most accounting courses, students have the option to accelerate.
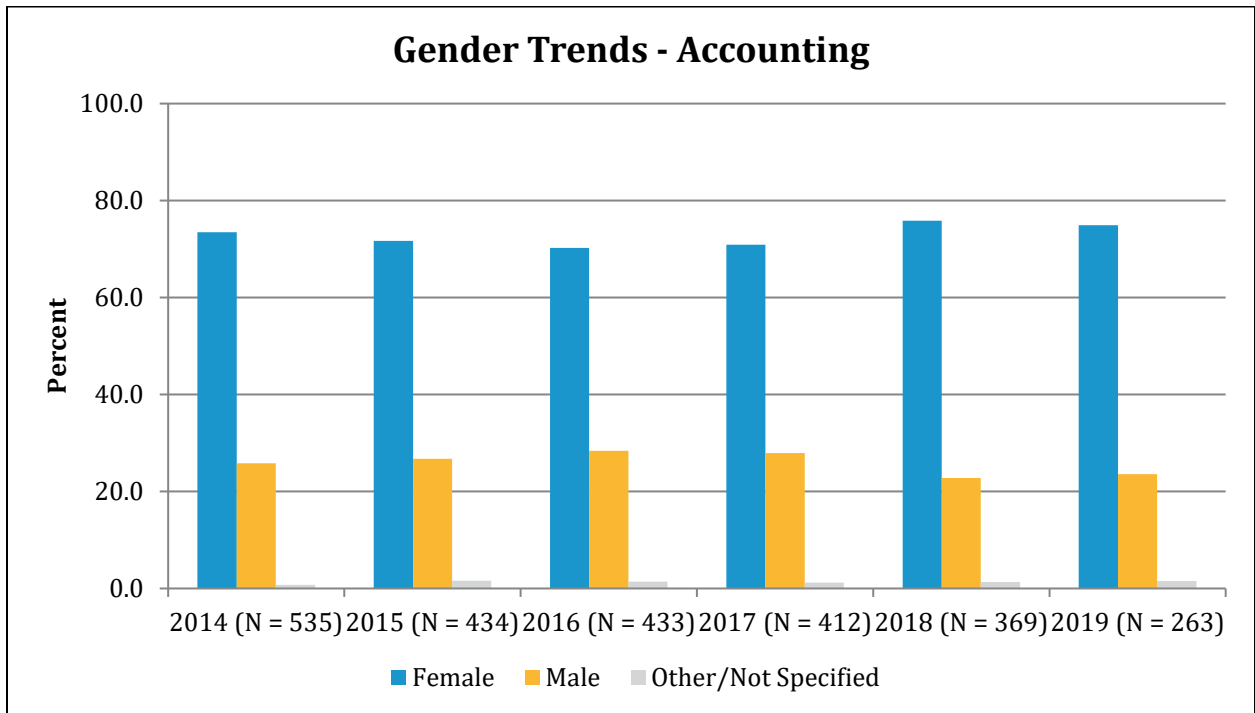
Restricted electives in the Accounting (AAS) program require students to delve deeper into the accounting world to hone the skills needed for a future accountant.
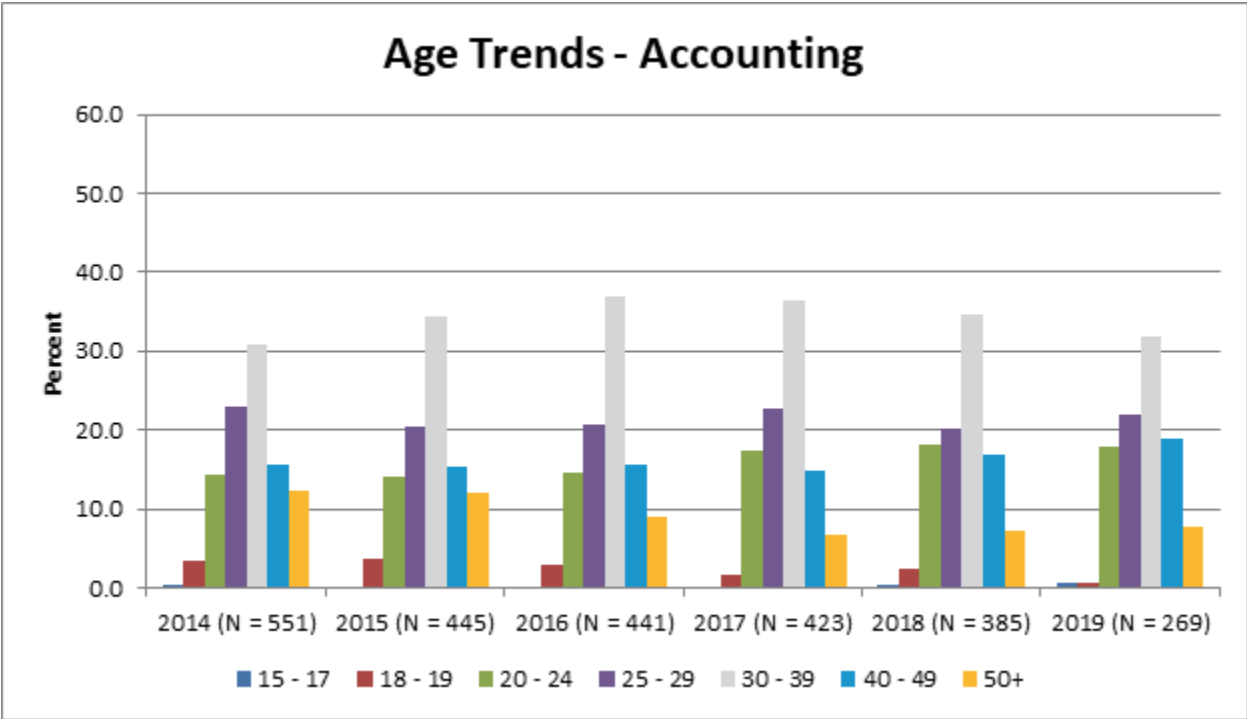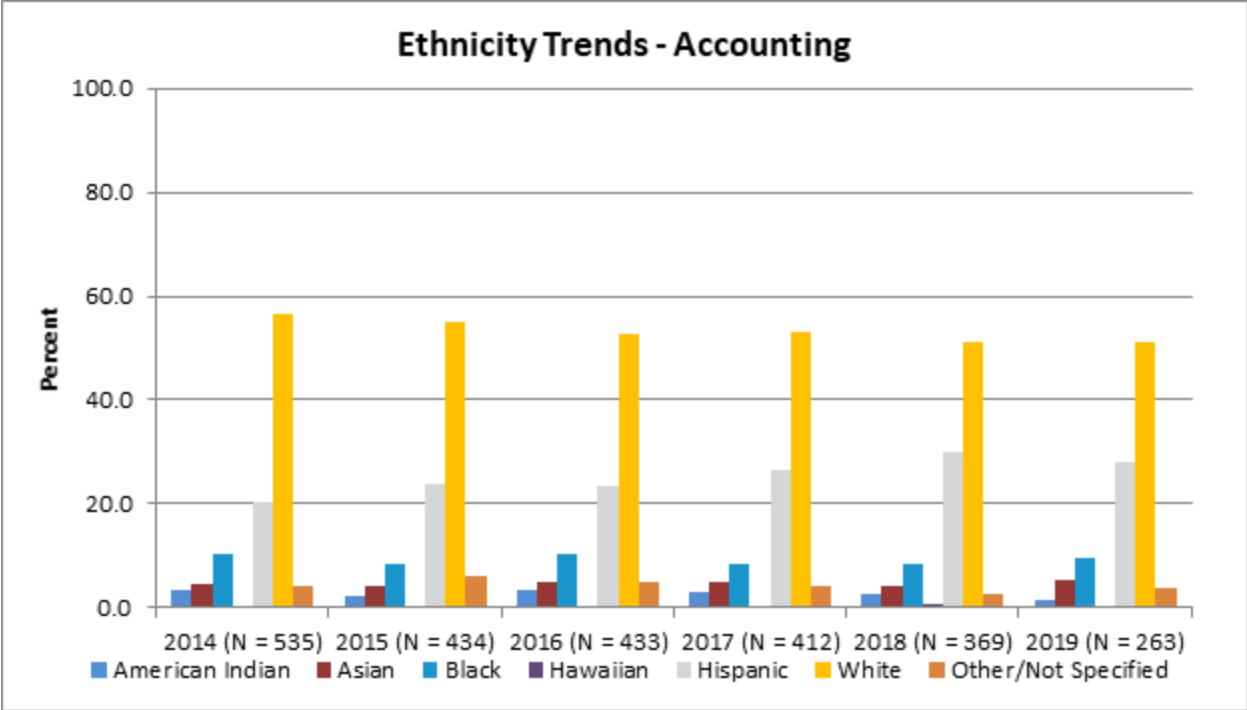
Rio Salado's Accounting programs are geared toward workforce development, which supports our mission strategies of active community engagement and organizational responsiveness. Students apply technology and data to evaluate the legal, ethical, and social implications of business decisions, as well as how they impact various groups and society as a whole. The CCL

and AAS in Accounting provide opportunities for university transfer, and they incorporate community-based learning, enabling Rio Salado's corporate and government partnerships to hire highly-prepared graduates.
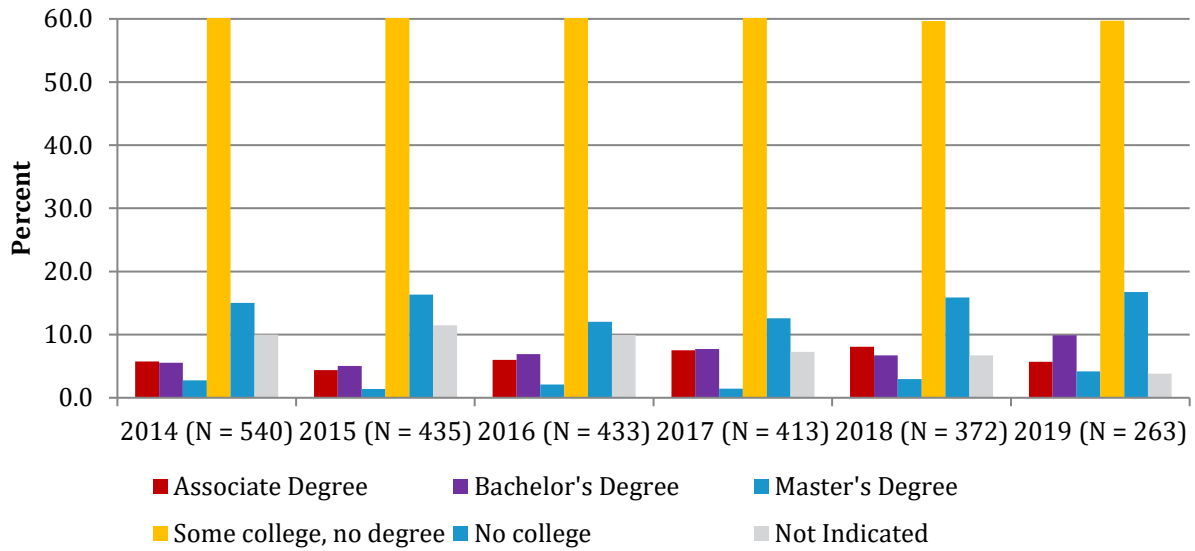
III. Student Population of the Accounting Program

a. Student Data Analysis

Gender Trends - Accounting

Year	Female	Male	Other/Not Specified
2014 (N = 535)	~73	~26	~0.5
2015 (N = 434)	~71	~27	~1.5
2016 (N = 433)	~70	~28	~1.3
2017 (N = 412)	~71	~28	~1.0
2018 (N = 369)	~76	~23	~1.0
2019 (N = 263)	~75	~24	~1.3

Ethnicity Trends - Accounting

Age Trends - Accounting

Previous College Experience Trends - Accounting

First Generation Trends - Accounting

Current Intent Trends - Accounting

Legend:
- Career Skills - Learn or Improve
- Enter, Change, or Advance in Job Market
- Personal Interest/Self-Improvement
- Transfer to University/College/MCCCD
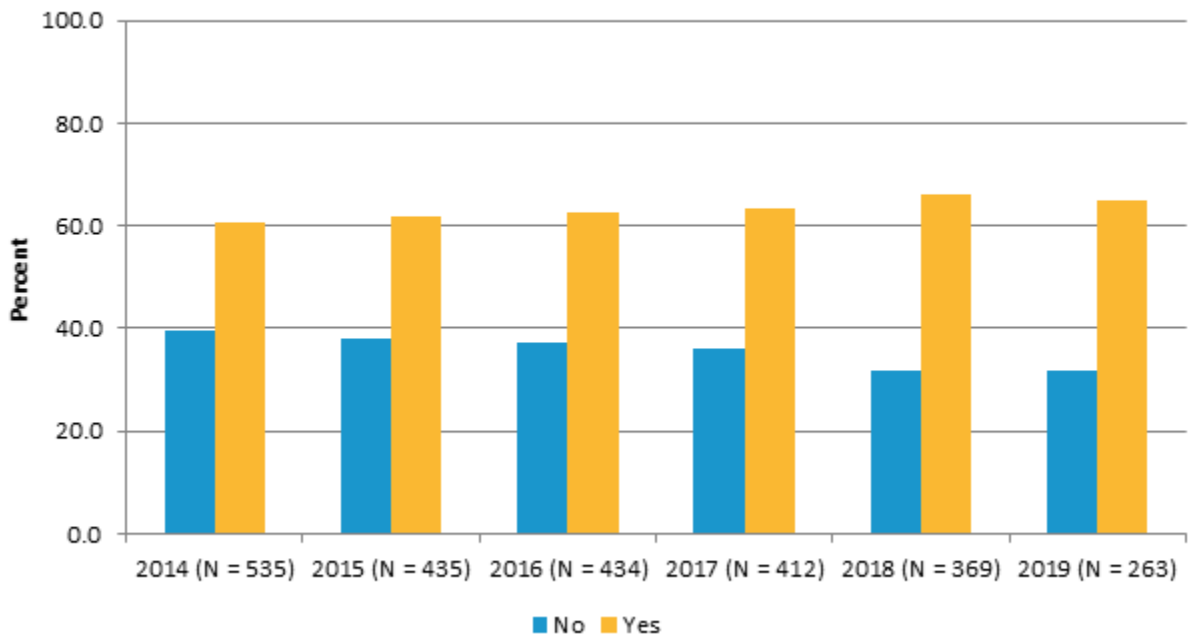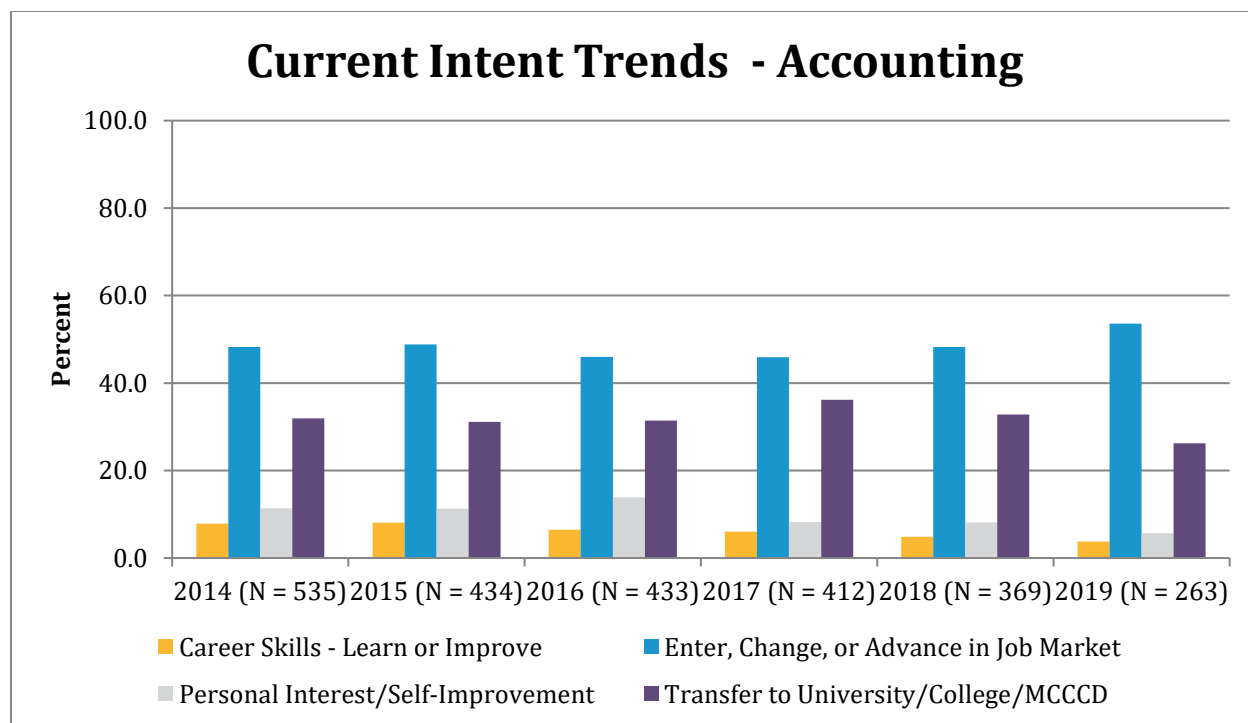
From 2015 to 2019, the overall student demographics for this program have been comparatively consistent. Students in the program are predominantly female, and this data has remained consistent over the past five years. Ethnicity and Age Trend data reveal that most Accounting students are in the White/Caucasian or Hispanic/Latino categories, and the most predominant age group is 30-39 years old. From 2014 to 2019, over 60% of the students have achieved "some college with no degree" while more than ten percent hold no college degree. These demographics are not surprising, since the program is aimed to prepare students to earn an accounting degree (AAS or CCL). Older students are more likely to have already explored the business field. Students with "some college with no degree" have identified accounting as their specific target industry, and are now exploring areas within the accounting program for possible careers.

After data analysis, the populations the accounting program could better serve are male, more advanced socio-economically, and ethnically diverse. Another population that is potentially underserved is dual-enrollment students, who have indicated a preference for accounting early in their educational careers. Please see section D (Recommendations) for information on initiatives designed to stimulate program enrollments moving forward, thus increasing the number of awards for both the AAS and CCL in Accounting.

b. Enrollment Trends

The following graph represents the total number of students taking accounting core classes from 2014-2019, broken down between accounting program seekers versus non-accounting program seekers. For example, in 2019, 207 students were enrolled in accounting core program courses and had declared AAS and CCL in Accounting as their degree plan, which is over 78% of

the total number of students enrolled in Accounting core courses. Though overall enrollments in Accounting core courses have decreased, it is encouraging to see that the percentage of students that have declared their intent to complete an Accounting program has increased significantly over 2016, when only 72% of the students were Accounting program seekers.
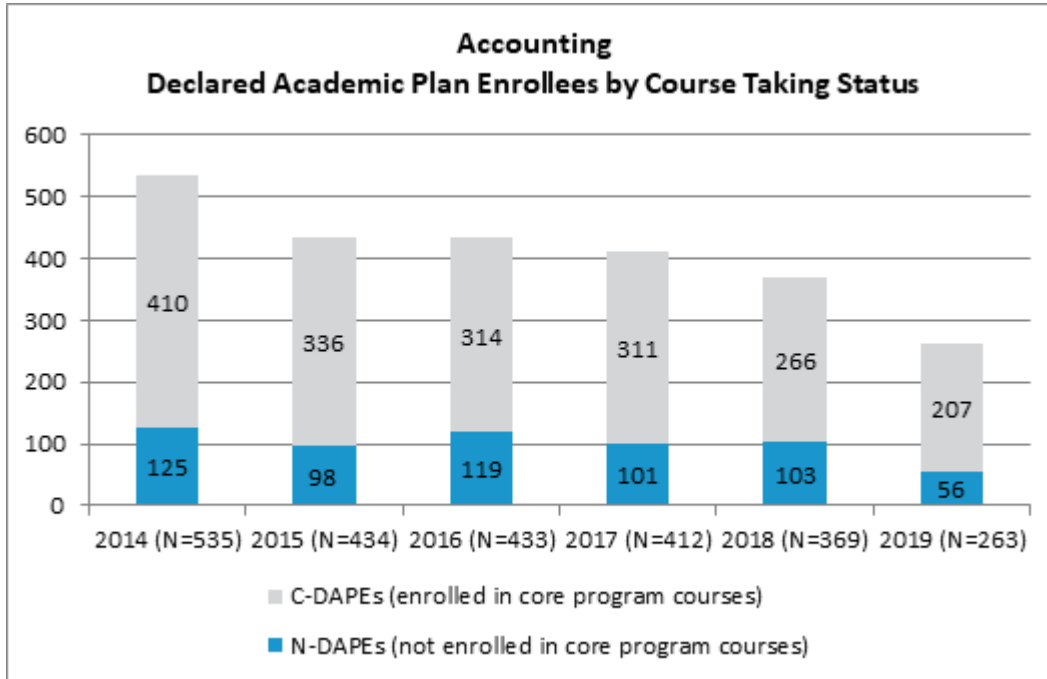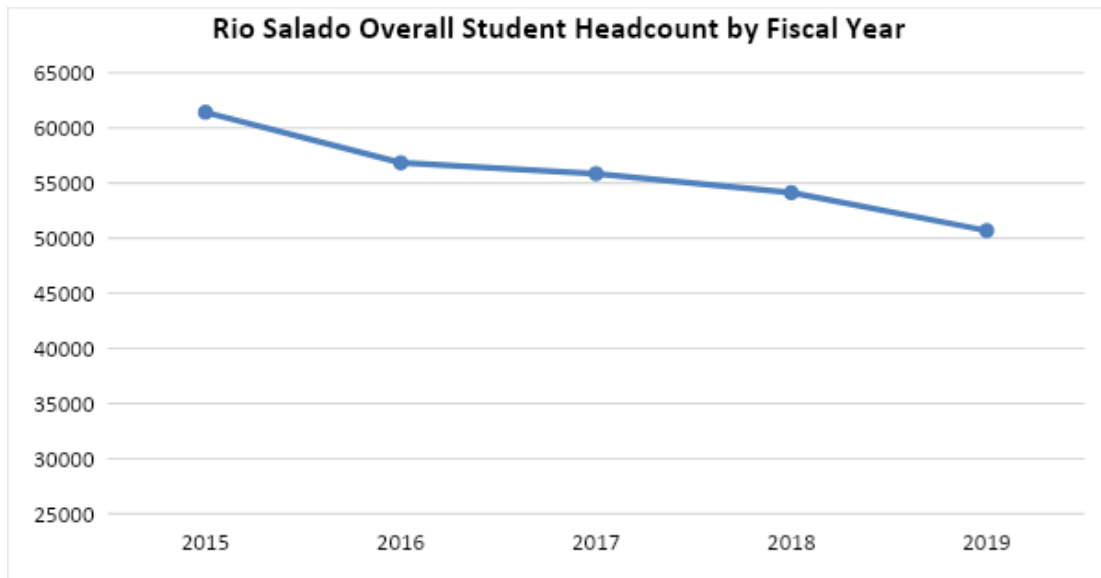
Accounting
Declared Academic Plan Enrollees by Course Taking Status

Year	C-DAPEs (enrolled in core program courses)	N-DAPEs (not enrolled in core program courses)
2014 (N=535)	410	125
2015 (N=434)	336	98
2016 (N=433)	314	119
2017 (N=412)	311	101
2018 (N=369)	266	103
2019 (N=263)	207	56

Table 1 below reflects Full-time Student Equivalents (FTSE) by Year for Accounting program seekers who are enrolled in core courses. The district and state both use FTSE to determine funding, because it takes into account credit hours generated by students rather than headcount which may overcount part-time students. The FTSE number derives from total credit hours earned from July 1 to June 30, divided by 30.
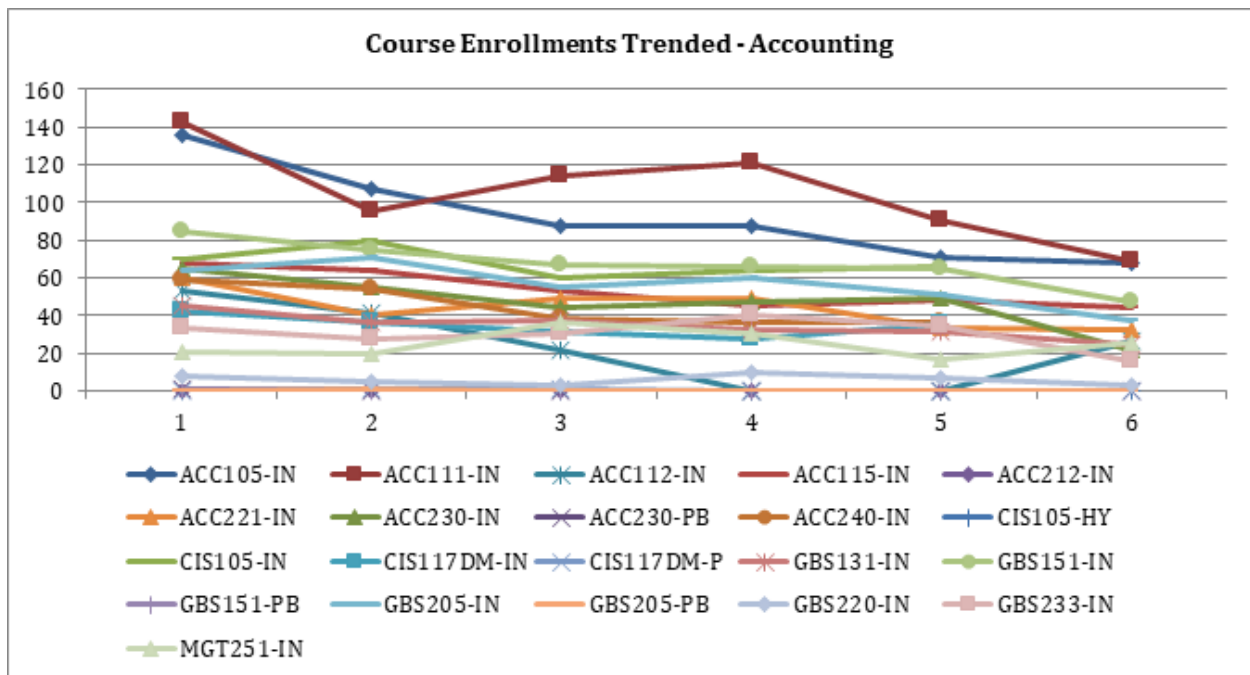
Table 1. FTSE by Year - Accounting					
	2015	2016	2017	2018	2019
C-DAPEs (Declared Academic Plan /Enrolled in Core Program Courses)	91.48	81.67	69.75	61.13	44.12

Rio Salado Overall Student Headcount by Fiscal Year

FTSE and enrollment numbers in the Accounting program steadily declined from 2015 to 2018. This data mirrors the college's overall enrollment at the time and does not show any concerns within the program itself. However, data does indicate a significant decline in 2019 FTSE and enrollment. To ease course transferability and increase the exposure of accounting majors to day-to-day accounting activities, ACC230 and ACC240 were discontinued and ACC112 and ACC212 were introduced in Spring 2019. This could be one possible factor that could affect the decrease in enrollment, as it took time for advisors to communicate the course changes to students. Another factor is that prerequisites are now being enforced. Beginning in December 2018, weekly reports have been generated to alert the Chair when a student is enrolled in an Accounting course without meeting the stated prerequisite(s). The report is sent to the Registrar's office, and students are dropped for not meeting requirements.

Table 2. Top Course Enrollments Trended – Accounting						
Course	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**
ACC105-IN	136	107	88	88	71	68
ACC111-IN	143	96	114	121	91	69
ACC112-IN	53	41	22	0	0	27
ACC115-IN	68	64	53	45	48	44
ACC212-IN	0	0	0	0	0	4
ACC221-IN	60	40	49	49	34	33
ACC230-IN	65	55	44	47	49	22
ACC230-PB	1	0	0	0	0	0
ACC240-IN	59	54	39	37	37	27
CIS105-HY	0	1	0	0	0	0
CIS105-IN	70	80	60	64	66	37
CIS117DM-IN	42	37	32	28	36	26
CIS117DM-P	0	1	1	0	0	0
GBS131-IN	45	37	38	33	32	25
GBS151-IN	85	75	67	66	65	47
GBS151-PB	1	0	0	0	0	0
GBS205-IN	64	71	55	60	51	38
GBS205-PB	0	1	0	0	0	0
GBS220-IN	8	5	3	10	7	3
GBS233-IN	34	28	31	40	35	16
MGT251-IN	21	20	37	31	17	26
Total-Total	955	813	733	719	639	512

Course Enrollments Trended - Accounting

Legend:
ACC105-IN, ACC111-IN, ACC112-IN, ACC115-IN, ACC212-IN, ACC221-IN, ACC230-IN, ACC230-PB, ACC240-IN, CIS105-HY, CIS105-IN, CIS117DM-IN, CIS117DM-P, GBS131-IN, GBS151-IN, GBS151-PB, GBS205-IN, GBS205-PB, GBS220-IN, GBS233-IN, MGT251-IN

As shown in Table 1 and the graph above, the highest enrollment courses are: ACC105, ACC111, ACC221, CIS105, GBS151, and GBS205. These courses are introductions to the fields of Accounting, General Business, Computer Applications, and Business Law. Students take these courses in the first two years of their degree to explore accounting and the environment in which it will operate.

It is significant to note that curricular changes were made in Spring 2019. ACC230 and ACC240 were replaced by ACC112 and ACC212 to provide students with a curriculum that is more applicable to the day-to-day responsibilities of an accountant, and the integration of a new textbook offered a cost savings to the student of $240. The hope is that these changes will have a positive effect on future course and program enrollments.

c. Student Graduation Data

Table 3. Cohort Graduation Rates - Accounting CCL									
				FY When Award Conferred					
				2015	2016	2017	2018	2019	2020
Total Graduates[1]				45	33	36	20	40	34
FY Cohorts[2]	Cohort (N)	Conferred Award (N)	% Conferred Award						
2015	63	34	54.0%	9	25	0	0	0	0
2016	69	39	56.5%	0	4	32	0	1	2
2017	54	20	37.0%	0	0	3	16	1	0
2018	37	6	16.2%	0	0	0	2	2	2
2019	54	24	44.4%	0	0	0	0	20	4
2020	35	10	28.6%	0	0	0	0	0	10

[1]Reports the total number of graduates without cohort classification constraints. [2]Cohort created based on first FY that student declared the academic plan. Cohort created to compute approximate graduation rates; however, for programs with small numbers (Cohort <50), rates are subject to high degrees of variability and should not be used for making inferences. Cohorts will not be identical in size to those created for persistence, which is based on term with summer terms modified.

Table 4. Cohort Graduation Rates - Accounting AAS									
				Year Award Conferred					
				2015	2016	2017	2018	2019	2020
Total Graduates[1]				20	18	27	13	24	21
FY Cohorts[2]	Cohort (N)	Conferred Award (N)	% Conferred Award						
2015	213	12	5.6%	2	2	5	0	3	0
2016	184	12	6.5%	0	0	8	1	1	2
2017	207	12	5.8%	0	0	0	5	5	2
2018	131	4	3.1%	0	0	0	0	1	3
2019	97	4	4.1%	0	0	0	0	4	0
2020	66	3	4.5%	0	0	0	0	0	0

[1]Reports the total number of graduates without cohort classification constraints. [2]Cohort created based on first FY that student declared the academic plan. Cohort created to compute approximate graduation rates; however, for programs with small numbers (Cohort <50), rates are subject to high degrees of variability and should not be used for making inferences. Cohorts will not be identical in size to those created for persistence, which is based on term with summer terms modified.

Certificate of Completion in Accounting: Although the student enrollment in CCL accounting went down from 63 in 2014 to 52 students in 2019, the total graduates have only decreased slightly from 45 in 2015 to 40 in 2019. While there was a significant decrease from 2015 -2018, between the years of 2018 and 2019 the number of graduates has bounced back closer to the original 2015 numbers with 40 graduates. Thus far in June 2020, the CCL in accounting has had 25 graduates.

Associates in Accounting: Although the student enrollment in AAS in accounting significantly decreased from 221 in 2014 to 85 in 2019, the total graduates have increased slightly from 20 in 2015 to 24 graduates in 2019. There was a significant increase from 2016 -2017. As of June 2020, the AAS in Accounting has had 14 graduates. Please see section D (Recommendations) for information on plans to address these gaps and increase completion rates for both the AAS and CCL in Accounting.

IV. Student Goals

Rio Salado's Accounting programs are designed to prepare students to find entry-level positions in the field of accounting. The courses in the Accounting program provide fundamental hard and soft skills in basic mathematics, accounting principles, and current technology to report the financial position of an organization and how it affects societies.

Currently, student employment is not tracked after graduation. To address this issue, beginning Fall 2020, the Accounting department will be conducting a semiannual survey of RSC Accounting Program alumni, via the RSC Alumni Association. Accounting alumni will be contacted right after graduation and throughout their career paths to ensure they are meeting their workforce goals.The result will be analyzed and changes, if needed, will be implemented the following semester.

As evidenced by the survey data below, students in both In-Person and Distance courses show high levels of satisfaction in the Accounting program. Students pursuing an Accounting degree also take CIS, GBS, and MGT courses as a part of their required or restricted electives, and the instructor engagement in the course is important in the program evaluation.

In-Person Questions

1. My instructor was prepared for each class meeting.
2. My instructor communicated the course policies and procedures.
3. My instructor answered my questions about the course content.
4. My instructor kept me informed about my progress in the course.
5. My instructor presented objectives for each lesson.
6. The assignments were based on what I was expected to learn.
7. My assignment feedback explained why I earned or lost points.
8. My instructor's feedback on assignments helped to increase my understanding of the course content.
9. My instructor created an effective learning experience.

Table 5. In-Person End-of-Course Evaluation Data									
							Number of Surveys		975
	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9
ACC115	4.47	4.63	4.74	4.58	4.58	4.89	4.58	4.63	4.42
CIS105	4.48	4.46	4.44	4.20	4.36	4.44	4.12	4.15	4.36
CIS114DE	4.50	5.00	5.00	4.38	4.88	4.88	4.63	4.50	4.75
GBS131	4.71	4.64	4.71	4.43	4.93	4.64	4.43	4.64	4.57
GBS151	4.52	4.50	4.45	4.23	4.36	4.46	4.24	4.21	4.38
Total	4.49	4.48	4.46	4.22	4.38	4.46	4.17	4.18	4.37

Scale information: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree

Distance Questions

1. My instructor communicated the course policies and procedures.
2. My instructor communicated his/her expected response time for messages and grading assignments.
3. My instructor responded to messages within the stated time frame.
4. My instructor graded assignments within the stated timeframe.
5. My assignment feedback explained why I earned or lost points.
6. My instructor's feedback on assignments helped to increase my understanding of the course content.
7. My instructor provided complete responses to my questions.

Table 6. Distance End-of-Course Evaluation Data

					Number of Surveys		2788
Course	Q1	Q2	Q3	Q4	Q5	Q6	Q7
ACC105	4.63	4.53	4.54	4.54	4.48	4.30	4.35
ACC111	4.58	4.54	4.49	4.52	4.36	4.16	4.35
ACC112	3.89	4.04	3.96	4.04	3.42	3.26	3.41
ACC115	4.55	4.48	4.48	4.41	4.38	4.23	4.33
ACC221	4.58	4.46	4.36	4.42	4.39	4.13	4.00
ACC230	4.50	4.45	4.45	4.53	4.35	4.22	4.29
ACC240	4.45	4.37	4.42	4.30	4.28	4.13	4.23
CIS105	4.38	4.33	4.25	4.37	4.29	4.08	4.16
CIS114DE	4.35	4.31	4.23	4.33	4.23	3.91	4.04
CIS117DM	4.41	4.37	4.42	4.41	4.47	4.31	4.24
GBS131	4.25	4.16	4.14	4.16	3.86	3.42	3.79
GBS151	4.52	4.46	4.36	4.45	4.21	3.98	4.18
GBS205	4.59	4.56	4.47	4.53	4.42	4.34	4.39
GBS220	4.27	4.27	4.23	4.25	3.92	3.68	3.86
GBS233	4.40	4.23	4.15	4.15	4.12	3.94	4.03
MGT251	4.42	4.37	4.35	4.46	4.18	3.91	4.02
Total	4.49	4.42	4.38	4.43	4.30	4.10	4.21

Scale information: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree

The survey data indicate high satisfaction in ACC, CIS, GBS, and MGT courses. ACC112 was introduced in January 2019 and has slightly lower than average scores. Newly-hired adjuncts were initially teaching this course. As they become more experienced with the course structure and department policies, they should be able to help students more effectively, resulting in an increase in student experience scores (for more information, please see section VII, Effective Teaching). Recognizing that there are always areas in which improvements can be made, student survey data is reviewed on a regular basis in order to ensure the best possible outcomes of student satisfaction, particularly for those areas that score below average.

V. Evaluation of Curriculum

Through the Guided Pathways process, the Accounting Program was reviewed in Spring 2019. All MCCD colleges will be offering the same programs beginning Fall 2020; therefore, the Instructional Council is debating whether to move forward with one unified advisory council for the district, or for each college to maintain their own advisory council. While this decision is out for debate, the new advisory board for Accounting, as a part of Small Business, General Business, and Entrepreneurship, has been established, and will meet regularly starting Fall 2020. Each course is reviewed periodically to maintain quality and currency of content, including applicability of laws and textbooks.

- In 2018, the Accounting Program was evaluated by a subcommittee from the Business Instructional Council (IC). It was recommended that ACC219 (Intermediate Accounting I) was added from the existing course bank to the AAS in Accounting, as a requirement to increase rigor of the program and add more advanced levels of instruction.
- ACC230 and ACC240 were teaching students the "user point of view" (management) and were replaced with ACC112 and ACC212, which concentrate on the "preparer point of view" (accountant).
- The Accounting Chair and Subject Matter Experts (SME) keep current on when the tax laws and regulations change. The implementation of the new laws and regulations are incorporated into new textbook editions, which result in curricular updates.
- Curricular changes are also prompted by factors highlighted in current accounting publications such as the *Journal of Accountancy* and the *American Accounting Association*.

VI. Student Learning Outcomes

a. Program-Level Student Learning Outcomes

CCL in Accounting Competencies:
1. Identify and describe tax reporting for payroll, sales, and personal property. (ACC105, ACC115)
2. Demonstrate the use of a microcomputer accounting system, including the general ledger, accounts receivable, accounts payable, and payroll. (ACC105, ACC115)
3. Identify, describe, and use the fundamental principles and practices of accounting including interpretation of general purpose financial statements. (ACC111, ACC112, ACC211, ACC230)
4. Define the basic rules of financial accounting and apply them to business problems. (ACC111, ACC112, ACC211, ACC230)

5. Identify and describe procedural details for the accumulation of information and generation of reports for internal and external users. (ACC111, ACC112, ACC211, ACC230)
6. Identify and describe the uses of accounting information for internal and external purposes with emphasis on analysis for use by management. (ACC212, ACC240)
7. Investigate, analyze, and design computer spreadsheets for solving business problems using Microsoft Excel. (BPC/CIS114DE)
8. Demonstrate the use of computer information systems, computer concepts, microcomputer applications, and programming techniques. (CIS105)
9. Identify the fundamental characteristics and functions of modern business, including business principles, marketing, labor relations, and business risk. (GBS151)
10. Identify and define legal theories, ethical issues, and the regulatory climate affecting business policies and decisions. (GBS205)
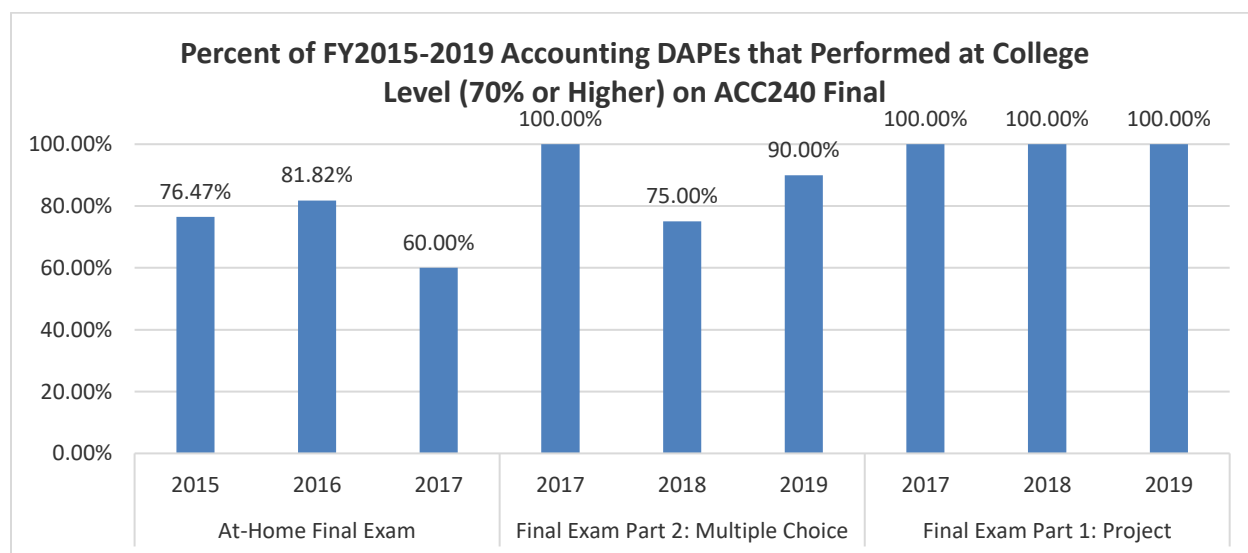
AAS in Accounting Competencies:
1. Identify and describe tax reporting for payroll, sales and personal property. (ACC105, ACC115)
2. Demonstrate the use of a microcomputer accounting system, including the general ledger, accounts receivable, accounts payable, and payroll. (ACC105, ACC115)
3. Identify, describe, and use the fundamental principles and practices of accounting including interpretation of general purpose financial statements. (ACC111, ACC112, ACC211, ACC230)
4. Define the basic rules of financial accounting and apply them to business problems. (ACC111, ACC112, ACC211, ACC230)
5. Identify and describe procedural details for the accumulation of information and generation of reports for internal and external users. (ACC111, ACC112, ACC211, ACC230)
6. Identify, describe, and use the accounting procedures for individuals, partnerships, and corporate tax structures. (ACC121, ACC221)
7. Identify and describe the uses of accounting information for internal and external purposes with emphasis on analysis for use by management. (ACC212, ACC240)
8. Investigate, analyze, and design computer spreadsheets for solving business problems using Microsoft Excel. (CIS114DE)
9. Demonstrate the use of computer information systems, computer concepts, microcomputer applications, and programming techniques. (CIS105)
10. Identify the fundamental characteristics and functions of modern business, including business principles, marketing, labor relations, and business risk. (GBS151)
11. Identify and define legal theories, ethical issues, and the regulatory climate affecting business policies and decisions. (GBS205)
12. Create and analyze internal and external business communications, including various verbal and nonverbal techniques. (GBS233)

Upon graduation, students who hold a CCL or AAS in Accounting are qualified to pursue entry-level positions including accounting clerk, accounts payable/receivable clerk, claims clerk, credit clerk, full-charge bookkeeper, accounting intern, or comparable positions.

Students who graduate with a CCL or AAS in Accounting should be prepared to enter an entry-level position in the field of accounting. Graduates should have the following skills: make correct journal entries (analyzing, journalizing, posting, adjusting, and closing), properly prepare simplified version of all four financial statements, differentiate between the types and forms of businesses, describe fraud, and uncollectable accountings receivable transactions, calculate gross pay, deductions, and record payroll journal entries.

While this program has no capstone course, for the past five years ACC240 (Managerial Accounting) has been the final course taught in the accounting sequence. As such, it serves as a good indicator in identifying how well students meet program level outcomes. ACC240 content covers the major skills that students will be using in entry-level jobs in the accounting field. According to the graph below, more than 80% of the students who completed the course from 2015-2019 earned a cumulative score at or above college level. Starting Summer 2019, ACC240 was discontinued and replaced with ACC212.

Percent of FY2015-2019 Accounting DAPEs that Performed at College Level (70% or Higher) on ACC240 Final

At-Home Final Exam			Final Exam Part 2: Multiple Choice			Final Exam Part 1: Project		
2015	2016	2017	2017	2018	2019	2017	2018	2019
76.47%	81.82%	60.00%	100.00%	75.00%	90.00%	100.00%	100.00%	100.00%

b. College-Wide Student Learning Outcomes

In addition to the program-level outcomes addressed above, Rio Salado College places a high priority on developing core competence in the following areas:

1. **Critical Thinking:** The student will demonstrate the ability to analyze information, evaluate material, use inference to draw conclusions, and use deductive reasoning and inductive reasoning at a college level
2. **Information Literacy:** The student will demonstrate the ability to determine an information need, access successfully and evaluate critically the needed information, and organize and apply the information appropriately to accomplish a given research task.
3. **Oral Communication:** The student will demonstrate the ability to prepare and present oral communication in a variety of contexts as a college-level speaker.
4. **Reading:** The student will demonstrate the ability to comprehend a variety of materials by determining the central idea and providing textual evidence, drawing inferences or valid conclusions, analyzing the author's purpose and bias, and applying the text to a given task or course content.
5. **Writing:** On a written assignment, the student will demonstrate the ability to generate relevant and sufficient content; organize his or her thoughts coherently; adhere to the conventions of correct mechanics and sentence structure; and use correct terminology and rich vocabulary in the fulfillment, at the college level, of his or her writing assignments.

For more information: http://www.riosalado.edu/about/teaching-learning/assessment/Pages/SLO.aspx

Table 7. Courses and College-Wide Learning Outcomes Included in Accounting					
Course	Critical Thinking Flag	Reading Flag	Info Lit Flag	Oral Comm Flag	Writing Flag
ACC105	Y		Y		Y
ACC111	Y		Y		Y
ACC112	Y		Y		Y
ACC115	Y		Y		Y
ACC212	Y	Y			
ACC221	Y		Y		Y
ACC230	Y		Y		Y
ACC240	Y		Y		Y
CIS105	Y	Y			Y
CIS114DE	Y	Y	Y		Y
CIS117DM	Y	Y	Y		Y

GBS131	Y		Y	Y
GBS151	Y	Y	Y	Y
GBS205	Y		Y	Y
GBS220	Y		Y	Y
GBS233	Y		Y	
MGT251	Y		Y	Y

College-wide student learning outcomes are incorporated into the curriculum, as appropriate for the course competencies. All written assignments are graded using a four-dimension rubric. The rubric assesses Writing and APA, Understanding, Critical Thinking, and Key Concepts and Terms. Students work on case studies in every class where they analyze and evaluate, apply the critical thinking skills to move from theory to real-world application. Current demand is in the area of data analytics, which helps prepare students for emerging trends in the field. Additionally, students are tested in the area of understanding on how to analyze the information, implement data analytics, discern what information is needed, to find, research, and analyze current financial data.

Table 12 below shows overall student performance on subjective assessments flagged for Critical Thinking, Information Literacy, Oral Communication, Reading, and Writing between 7/1/2018 and 6/30/2019 for ACC105, ACC111, ACC112, ACC115, AC212, ACC221, ACC230, and ACC240. Students were at or above college level in all areas except Oral Communication (as none of the accounting courses contained any assignment that had specific objectives for measuring Oral Communication). Oral Communication learning outcomes will be implemented beginning January 2021 for ACC111, ACC112, ACC211, ACC212.

Table 12. Accounting College-Wide Learning Outcomes for All DAPEs and Co-Curricular DAPEs

Learning Outcome	All Student Activities	Activities at College Level	Percent of Activities at College Level
Critical Thinking	8657	7639	88.2%
Information Literacy	16946	14929	88.1%
Oral Communication			
Reading	2368	2111	89.1%
Writing	11176	9165	82.0%

Starting in Fall 2020, in ACC111, ACC112, ACC212, and ACC211 the Final Essay will be converted into a Final PowerPoint Presentation. Additional criteria will be added to the Rubric to assess Oral Communication within each of those courses. The Course Introduction lesson will cover "Tips and Best Practices" to present Financials to the stakeholder. Students will be required to record their presentation and will be graded according to the College-wide Oral Communication rubric. In Summer 2021, the data will be collected, and a PDCA cycle will be initiated accordingly.

Accounting courses involve more than one method for assessing student learning. This allows students to be assessed in multiple formats. Scores associated with the college-wide student learning outcomes are reviewed periodically with a goal that **all** students will score at 70% or higher in these areas.

In assessing individual levels of understanding, five assessments in ACC111 (with a minimum of above 130 results) scored below 70% from 7/1/2018 to 6/30/2019. The flagged assignments are Writing, Critical Thinking, and Information Literacy:

Prefix	Course	Effective Date	Lesson	Dimension	%
ACC	ACC111	1/7/2019	Lesson 07 Merchandising Corporation Evaluation Essay	Critical Thinking	59%
ACC	ACC111	1/7/2019	Lesson 07 Merchandising Corporation Evaluation Essay	Information Lit	59%
ACC	ACC111	1/7/2019	Lesson 07 Merchandising Corporation Evaluation Essay	Writing	53%
ACC	ACC111	1/7/2019	Lesson 11 Final Project	Critical Thinking	65%
ACC	ACC111	1/7/2019	Lesson 11 Final Project	Writing	61%

The data indicate that both Writing and Critical Thinking improve slightly as the course progresses. However, since the results did not meet the target by the end of the course, a PDCA cycle was initiated.

Plan: In Summer 2019, all lessons were reviewed to see what interventions could be implemented to improve student performance in Writing and Critical Thinking.

Do: The following interventions were deployed in Fall, 2019.
- Adjunct instructors are required to post six (6) Course Announcements: APA citations, Plagiarism, Welcome information, PACE information, How to Find Feedback, and Tips for Completing Written Assignments.
- With the help of library faculty, a video was created to increase awareness of APA resources and how they can be found in the Rio Library.
- At the end of each lesson, between Summarizing Your Learning and Assessing Your Learning, three reminders were added:
  - "Ask Librarian" (with the link and phone number to RioLibrary)
  - "Warning" that the student must present their own work
  - A link to Tutoring

Check: Data will be pulled in Summer of 2020 to assess the effectiveness of the interventions.

Act: Next steps will depend on the results of the Summer 2020 data pull.

VII. Effective Teaching

In Fall 2018, the Business department was split between two chairs: Business-Management and Business- Accounting. Dr. Lily Davidov was hired as Faculty Chair for Business-Accounting, overseeing and promoting the AAS and CCL in Accounting programs. Department policies and procedures were updated and a part-time Lead Faculty was hired to ensure that adjunct faculty in the department are properly trained, supported, and reviewed, and that all departmental expectations are being met. New adjunct instructors are required to complete the Adjunct Faculty Development (AFD) course AFD101. Upon completion, the new adjunct receives in-person department training, which covers department policies, a refresher on RioLearn, department expectations, and information on section reviews, and evaluations. During the adjunct instructor's first semester of teaching, they will have a mentor as well as the Accounting Lead and the Accounting Chair for support. All new adjunct instructors receive an evaluation during their first three semesters of teaching and annually after that. These ongoing evaluations help to solidify compliance with department policies and procedures.

The Faculty Chair and Lead Faculty send frequent emails with policy updates or reminders. In addition, the Accounting Department resources posted on the Rio Salado College Adjunct Faculty Portal are updated and maintained regularly. The site contains current policies, "how to" documents, templates, frequently ask questions and other information to encourage

excellent teaching practices. Adjunct instructors are mandated to attend the Accounting Department training which is typically held after the Fall and Spring All-Faculty Meeting. Adjunct instructors who are not local attend via Zoom. These meetings are an essential element of their Professional Development requirements.

Instructor evaluation data provided in Section IV above shows that students are generally satisfied with the instruction they received. All adjunct instructors are provided additional coaching if needed, either electronically or in-person. Additionally, feedback is provided via Section Reviews for each course in three stages: Beginning, Middle, and End, which looks at various criteria throughout the duration of the course. Special attention is paid to student feedback to ensure students are given accurate, personalized, and appropriate feedback for the course level. From Fall 2018 to Fall 2019, peer observation results have increased due to implementation of monitoring section reviews, improvement suggestions, and policy reminders. With frequent interaction and constant support from the Faculty Chair and the Lead Faculty, instructors quickly learn the department's expectations as well as understanding the effectiveness of good consistent teaching methods.

The Accounting Department requires adjunct instructors who are using MyAccountingLab to deactivate students once the final assignment has been graded and posted, this is done in order to decrease a student's opportunity to share the results of their homework with any potential students.

VIII. Retention and Persistence

The aggregate data in Table 8 below indicate a 78.2 % course success rate in 2019, which is a notable improvement over the year before. The course-level retention rate for 2019 is 86%, which is encouraging. However, it has declined from prior years. One possible explanation for this trend could be that grade Y was introduced in Fall 2018, and students were withdrawn for non-participation. Strategies to increase retention and success rates include virtual tutoring and providing quality feedback for students, engaging adjunct instructors through effective feedback on peer evaluations, training program-level advising, and Guided Pathways.

Table 8. Aggregate Course Success and Retention Rates Accounting									
2015		**2016**		**2017**		**2018**		**2019**	
Course Retention	**Course Success**	**Course Retention**	**Course Success**	**Course Retention**	**Course Success**	**Course Retention**	**Course Success**	**Course Retention**	**Course Success**
94.4%	75.7%	95.8%	76.4%	93.9%	75.3%	90.8%	69.8%	86.0%	78.2%
Note: Course Success = Grade A,B,C,P. Course Retention = Grade A,B,C,D,F,P.									

Table 9.
% Students Passed, Failed, Withdrew, and Retained by Course and Modality - Accounting

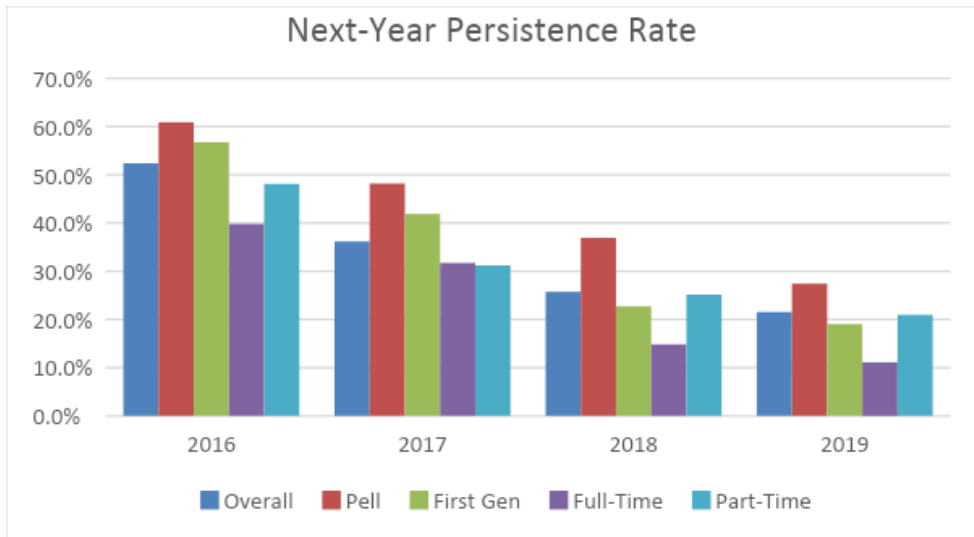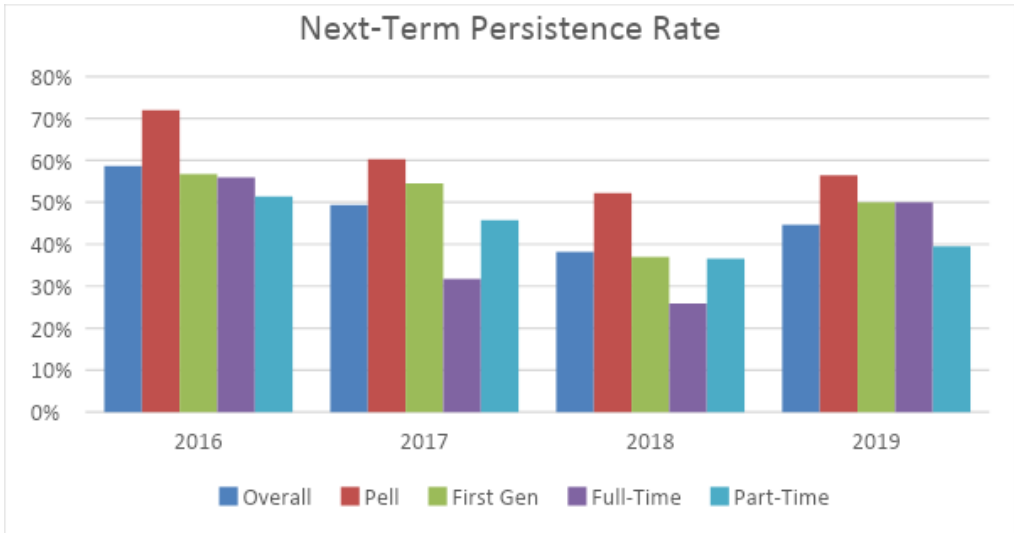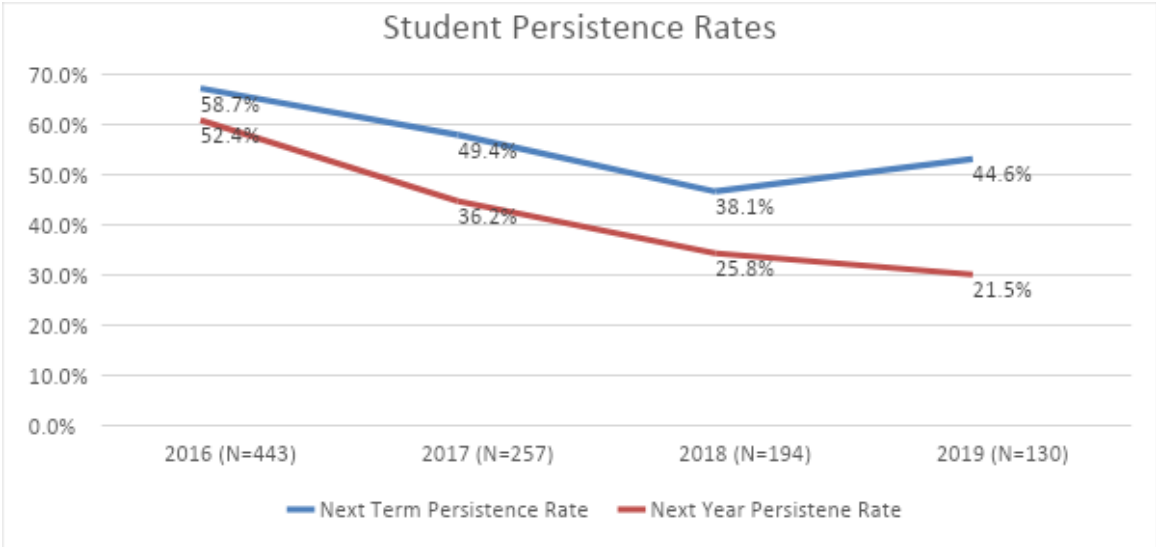| | 2015 | | | | 2016 | | | | 2017 | | | | 2018 | | | | 2019 | | | |
| | Retention/Pass Rates | | Withdraw/Fail Rates | | Retention/Pass Rates | | Withdraw/Fail Rates | | Retention/Pass Rates | | Withdraw/Fail Rates | | Retention/Pass Rates | | Withdraw/Fail Rates | | Retention/Pass Rates | | Withdraw/Fail Rates | |
	Retain	Pass	W	D/F	Retain	Pass	W	D/F	Retain	Pass	W	D/F	Retain	Pass	W	D/F	Retain	Pass	W	D/F
ACC105IN	97.7	72.1	2.3	25.6	97.0	69.0	3.0	28.0	95.1	60.2	4.9	35.0	93.2	65.8	6.8	27.4	87.3	83.1	12.7	1.4
ACC111IN	84.3	53.9	15.7	30.4	92.7	56.1	7.3	36.6	88.0	57.1	12.0	30.8	84.8	50.5	15.2	34.3	70.4	60.6	29.6	7.0
ACC112IN	100	58.2	0.0	41.8	88.9	55.6	11.1	33.3	*	*	*	*	*	*	*	*	92.6	63.0	7.4	11.1
ACC115IN	97.8	91.0	2.2	6.7	96.9	92.3	3.1	4.6	91.7	86.7	8.3	5.0	98.0	82.0	2.0	16.0	97.9	91.5	2.1	2.1
ACC21IN	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
ACC221IN	86.6	50.7	13.4	35.8	94.1	76.5	5.9	17.6	92.9	81.4	7.1	11.4	92.7	70.7	7.3	22.0	85.0	77.5	15.0	2.5
ACC230IN	93.8	81.5	6.2	12.3	98.2	92.7	1.8	5.5	94.5	80.0	5.5	14.5	90.7	66.7	9.3	24.1	77.3	77.3	22.7	0.0
ACC230IN	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
ACC240HY	97.1	87.0	2.9	10.1	98.1	86.8	1.9	11.3	100	94.2	0.0	5.8	100	85.4	0.0	14.6	83.3	80.0	16.7	3.3
CIS105IN	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
CIS105IN	94.7	71.3	5.3	23.4	94.4	76.4	5.6	18.1	90.7	70.7	9.3	20.0	80.3	60.6	19.7	19.7	83.8	83.8	16.2	0.0
CIS117DMP	96.1	88.2	3.9	7.8	97.9	87.5	2.1	10.4	92.5	82.5	7.5	10.0	100	90.5	0.0	9.5	96.4	82.1	3.6	7.1
CIS117DM-IN	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GBS131IN	100.0	88.7	0.0	11.3	98.0	79.6	2.0	18.4	100.0	66.7	0.0	33.3	100	77.8	0.0	22.2	92.3	84.6	7.7	7.7
GBS151IN	91.4	74.2	8.6	17.2	98.8	71.8	1.2	27.1	97.2	76.4	2.8	20.8	80.6	64.2	19.4	16.4	76.6	66.0	23.4	6.4
GBS151PB	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GBS205IN	94.7	89.4	5.3	5.3	100	85.7	0.0	14.3	98.6	91.5	1.4	7.0	98.2	85.7	1.8	12.5	84.2	78.9	15.8	0.0
GBS205IN	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
GBS220IN	*	*	*	*	*	*	*	*	68.8	37.5	31.3	31.3	*	*	*	*	*	*	*	*
GBS233IN	97.6	82.9	2.4	14.6	100	92.2	0.0	7.8	95.2	92.1	4.8	3.2	95.2	76.2	4.8	19.0	100	100	0.0	0.0
MGT251IN	97.0	87.9	3.0	9.1	93.8	77.1	6.3	16.7	100.0	84.8	0.0	15.2	85.0	70.0	15.0	15.0	96.7	90.0	3.3	3.3
Total	94.4	75.7	5.6	18.6	95.8	76.4	4.2	19.3	93.9	75.3	6.1	18.6	90.8	69.8	9.2	21.0	86.0	78.2	14.0	3.9

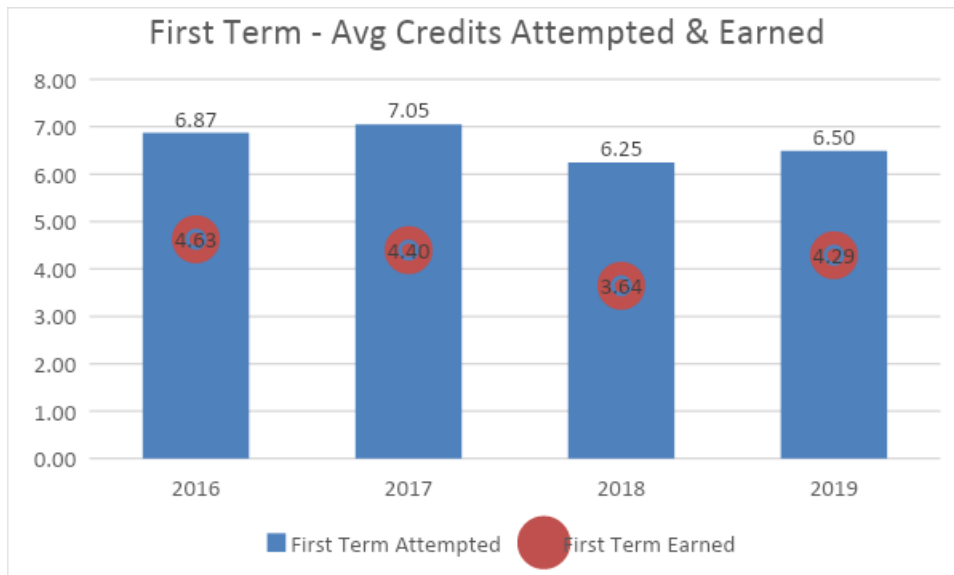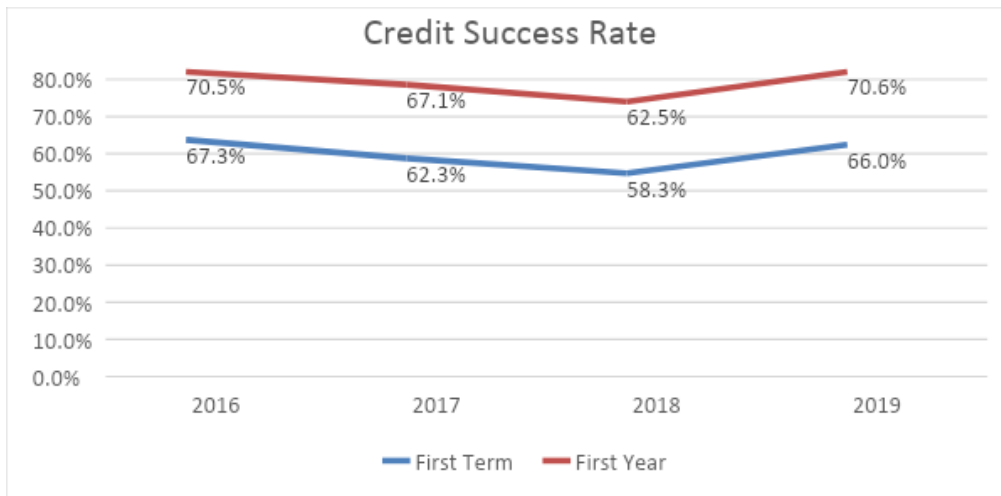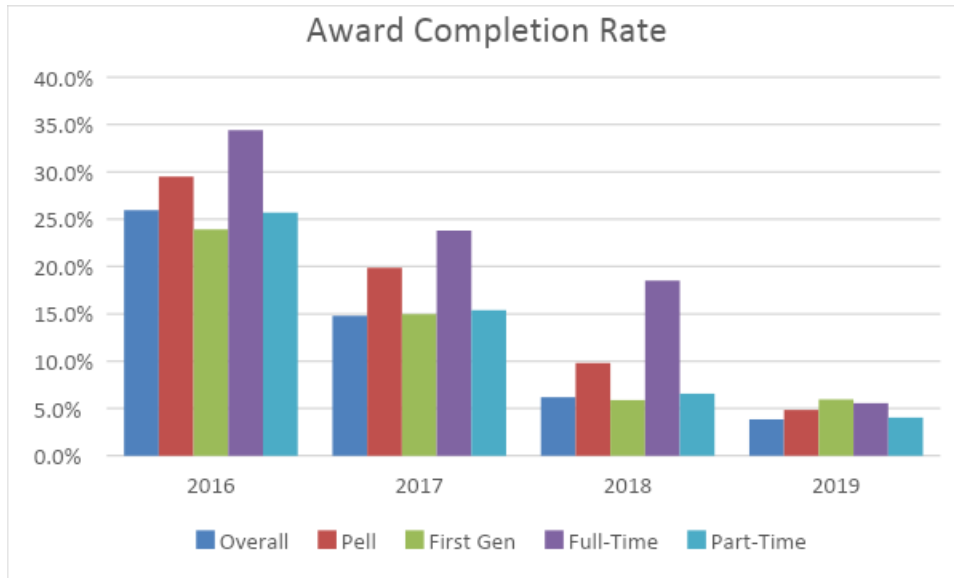*If no students enrolled or N < 10, percentages not computed*

P= course success (A,B,C,P); F = course failure (D,F); W = course withdraw/incomplete (W,Y,I); R = course retention (A,B,C,D,F,P)
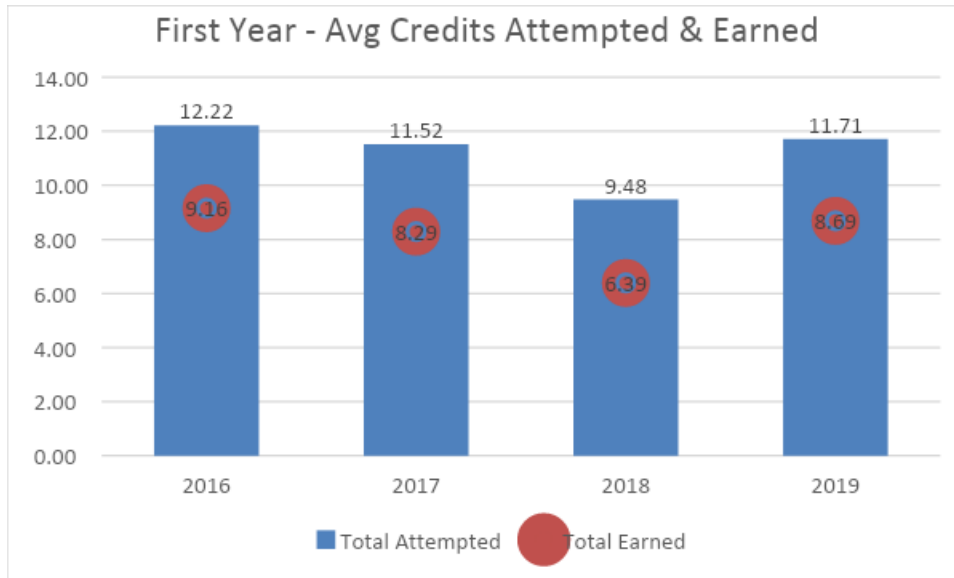
Additional Student Outcomes Analysis

The charts below provide analysis of student early momentum and outcomes in their program(s). Cohorts were created based on the first FY that students declared the academic plan and will not be identical in size to those used to track DAPES, which are based on total student enrollment in a given year. Award Completion Rate is total number of students completing the declared award out of the full cohort. Transfer Rate is total number of students enrolled in another institution of higher education after declaring the program in review at RSC. Dropout Rate is total number students who did not complete the program, did not transfer to another institution, and are no longer enrolled at RSC. Next Term Persistence Rate is total number of students enrolled in the term following their initial term in the program (i.e. Fall to Spring, Spring to Fall). Next Year Persistence Rate is the total number of students enrolled in the year following their initial year in the program (i.e. Fall to Fall, Spring to Spring). Credit Success Rate is the total number of credits earned by students of the total number of credits attempted.

Student Completion Metrics

Year	Award Completion Rate	Transfer Rate	Dropout Rate
2016 (N=443)	26.0%	31.4%	50.6%
2017 (N=257)	14.8%	12.5%	66.9%
2018 (N=194)	6.2%	8.2%	72.2%
2019 (N=130)	3.8%	4.6%	58.5%

Student Persistence Rates

Line chart showing Next Term Persistence Rate and Next Year Persistence Rate across 2016 (N=443), 2017 (N=257), 2018 (N=194), 2019 (N=130).

Next Term Persistence Rate: 58.7%, 49.4%, 38.1%, 44.6%
Next Year Persistence Rate: 52.4%, 36.2%, 25.8%, 21.5%

Next-Term Persistence Rate

Bar chart of Next-Term Persistence Rate by year (2016–2019) for Overall, Pell, First Gen, Full-Time, Part-Time.

Next-Year Persistence Rate

Bar chart of Next-Year Persistence Rate by year (2016–2019) for Overall, Pell, First Gen, Full-Time, Part-Time.

Award Completion Rate

	2016	2017	2018	2019
Overall	25.8%	14.8%	6.1%	3.8%
Pell	29.5%	19.8%	9.7%	4.8%
First Gen	23.8%	15.0%	5.9%	6.0%
Full-Time	34.3%	23.7%	18.4%	5.5%
Part-Time	25.6%	15.2%	6.4%	4.0%

Credit Success Rate

	2016	2017	2018	2019
First Term	67.3%	62.3%	58.3%	66.0%
First Year	70.5%	67.1%	62.5%	70.6%

First Term - Avg Credits Attempted & Earned

	2016	2017	2018	2019
First Term Attempted	6.87	7.05	6.25	6.50
First Term Earned	4.63	4.40	3.64	4.29

First Year - Avg Credits Attempted & Earned

The table below shows program-seeking students grouped by cohort based on the term they first declared in the program and their persistence rate to the next term, as well as the next academic year. For both the CCL and AAS in Accounting, the data show a significant decrease in the persistence rate.

Table 10. (DAPES) Persistence for Following Term and Following Year - Accounting Associate			
Cohort Term Start	**Cohort (N)**	**% Persist to Following Term**	**% Persist to Following Year**
4136	378	53.1%	37.7%
4142	119	44.4%	35.0%
4146	183	38.2%	34.7%
4152	71	37.1%	23.9%
4156	154	41.7%	32.2%
4162	86	39.5%	30.8%
4166	152	41.1%	35.1%
4172	84	45.2%	25.9%
4176	128	39.4%	22.6%

4182	61	27.9%	19.7%
4192	48	10.9%	0.0%
4196	16	0.0%	0.0%
Total	1480	42.0%	30.8%

Notes. Cohort determined as first Fall or Spring term that a student declared the academic plan based on this review period. Course taking activities in summer term are rolled up into the next Fall term. Persistence to next term is Fall to Spring or Spring to Fall. Persistence to next year is Fall to Fall or Spring to Spring. % Persistence excludes graduates (Term Enrollees/(Initial Cohort - Grads to date).

Table 11. (C-DAPES) Persistence for Following Term and Following Year - Accounting CCL			
Cohort Term Start	**Cohort (N)**	**% Persist to Following Term**	**% Persist to Following Year**
4136	249	50.0%	30.3%
4142	77	44.7%	32.0%
4146	125	37.7%	29.7%
4152	48	37.5%	25.5%
4156	98	32.0%	24.0%
4162	72	31.9%	15.7%
4166	90	40.4%	32.6%
4172	75	43.2%	23.9%
4176	74	39.2%	27.0%
4182	43	25.6%	23.3%
Total	993	39.4%	26.3%

Notes. Cohort determined as first term that a student declared the academic plan and took core course during review period. Course taking activities in summer term are rolled up into the next Fall term. Persistence to next term is Fall to Spring or Spring to Fall. Persistence to next year is Fall to Fall or Spring to Spring. % Persistence excludes graduates (Term Enrollees/(Initial Cohort - Grads to date).

At this time PACE has been implemented in ACC111 and ACC112 courses for both students and instructors. RioPACE (**P**rogress **A**nd **C**ourse **E**ngagement) focuses on providing tools and strategies for the support of student's learning. Student engagement is monitored in key

criteria: course logins, site engagement for each lesson, reading instructor's feedback, and course progression through earned points versus total points possible. In conjunction with the Department policy on roster management, the adjunct instructors in ACC111 and ACC112 use RioPACE tool to intervene in student's online behavior to help further engage and encourage participation. Even though PACE was implemented and used in these two accounting courses, there is not yet enough data to analyze how it is affecting student persistence rates.

IX. Impact of Co-curricular Programs

Table 12. Accounting College-Wide Learning Outcomes for All DAPEs and Co-Curricular DAPEs

Learning Outcome	All Student Activities	Activities at College Level	Percent of Activities at College Level	Co-Curricular Activities	CC Activities at College Level	Percent of CC Activities at College Level
Critical Thinking	8657	7639	88.2%	1519	1354	89.1%
Information Literacy	16946	14929	88.1%	2936	2607	88.8%
Oral Communication						
Reading	2368	2111	89.1%	344	317	92.2%
Writing	11176	9165	82.0%	1812	1503	82.9%

Students in the accounting program scored above 88% in the areas of Critical Thinking, Information Literacy, and Reading and 82% in Writing, with those participating in co-curricular activities (PTK, Honors, NSLS, etc.) performing slightly higher.

In Spring 2019, Honors sections were introduced for ACC111, ACC112 and ACC212.
- In Honors essay assignments, students compare the analyzed corporation with the industry average to develop deeper-thinking skills.
- In MyAccountingLab, the test bank questions are pulled from the "medium to difficult" range for more in-depth understanding of concepts.

X. Program Resources

Currently, there is a dedicated part-time tutor for Accounting a few hours a week during the day. However, some students have expressed the need for "immediate" help when they are doing their work in the evening. Five (5) out of ten (10) ACC111 sessions in Fall 2019 were

analyzed for a sampling of messages received from students. Approximately 150 registered students sent 575 messages (with questions) during the semester. Of those total messages, 250 were sent from 6 am to 6 pm, 200 messages were sent from 6 pm to midnight, and 24 messages were sent from midnight to 6 pm AZ time. The results supported the need for evening tutoring. The proposed process for the Accounting Virtual Tutoring initiative is as follows:

1. In Fall 2020, a link to the Accounting tutor's personal Zoom room will be posted on the tutoring website:
   http://www.riosalado.edu/tutoring/Pages/find.aspx?Subject=Accounting
2. The tutor will be available Wednesdays and Saturdays from 6-10 pm.
3. Students follow the link and enter the Accounting tutor's personal Zoom room, send a message in the chat and wait their turn.
4. The tutor documents the number of students who attended the sessions for reporting purposes.
5. All sessions will be recorded.

In addition to tutoring, the following resources are available to Accounting students:

● Curated content from the Rio Library is provided in each course, which provides validated source material at no cost to students.
● The dedicated tutor is also an Accounting adjunct faculty member, so students have the opportunity to get academic support from someone who is also familiar with the course layout.
● There are three dedicated program-specific advisors who are able to guide students through their educational pathway.

XI. Program Recommendations, Decisions, and Action Plans

a. Program Best Practices

In August of 2018, Dr. Lily Davidov was hired as Faculty Chair to closely oversee and promote the AAS and CCL Accounting programs. A dedicated email (accounting.lead@riosalado.edu) was created, and a part time Lead Faculty was hired to ensure that adjunct faculty members are properly trained, supported (get assistance faster via dedicated email), and reviewed, and that all departmental expectations are being met.

Several department policies and procedures were updated to enhance the program (see section VII, Effective Teaching).

Changes made in Accounting degree paths have led to a more seamless transfer process for students.

There has been an increase in academic rigor. Courses are updated with relevance to industry and governmental changes, while using summative and formative assessments to increase knowledge and application of accounting practices. Thus, Accounting students are better prepared for data analytics and industry trends. To measure student learning outcomes more effectively, rubrics for all assessments (both summative and formative) have been updated and linked to student program outcomes.

Integrating textbooks that can be used across more than one Accounting course has lowered the program cost for students.

Conducting proactive section reviews helps instructors understand expectations and assist in student retention. Rio Salado College's Accounting faculty meet bi-annually to share best practices: engagement, time and class management.

Prerequisites are now being enforced. Beginning December 2018, weekly reports have been generated to alert the Chair when a student is enrolled in an Accounting course without meeting the stated prerequisite(s). The report is sent to the Registrar's office, and students are dropped for not meeting requirements.

The Accounting Chair, the International Office, and the RioNational team meet frequently to collaborate on recruitment and retention strategies.

b. Program Viability

Regional Trends
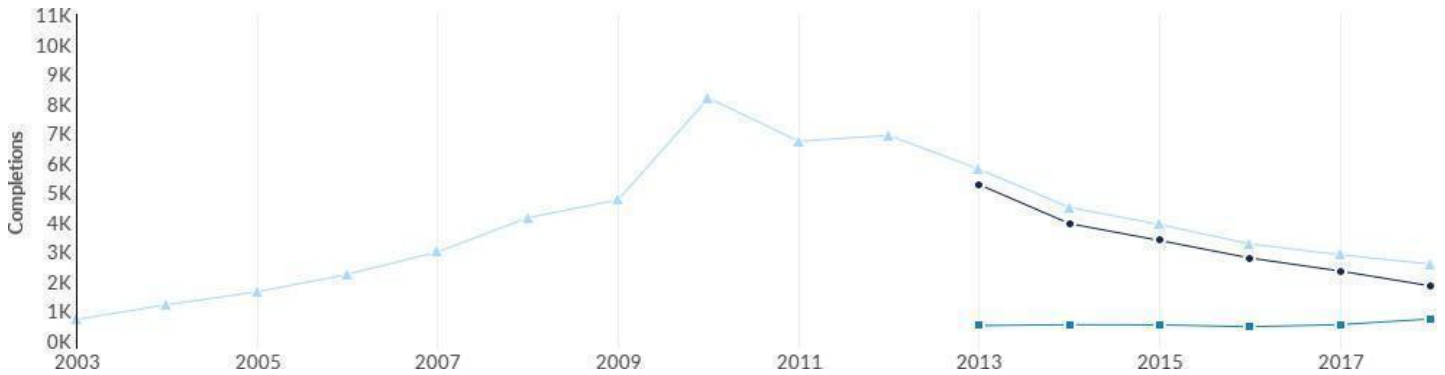
	2013 Completions	2018 Completions	% Change
Distance Offered Programs	5,265	1,851	(64.8%)
Non-Distance Offered Programs	514	735	43.0%
All Programs	5,779	2,586	(55.3%)

Job Postings Summary

110,419	5 : 1	32 days
Unique Postings	**Posting Intensity**	**Median Posting Duration**
577,388 Total Postings	Regional Average: 5 : 1	Regional Average: 31 days

There were **577,388** total job postings for your selection from September 2016 to December 2019, of which **110,419** were unique. These numbers give us a Posting Intensity of **5-to-1**, meaning that for every 5 postings there is 1 unique job posting. This is close to the Posting Intensity for all other occupations and companies in the region (5-to-1), indicating that they are putting average effort toward hiring for this position.

Job Postings vs. Hires

7,709	3,521
Avg. Monthly Postings (Sep 2016 - Dec 2019)	**Avg. Monthly Hires (Sep 2016 - Dec 2019)**

In an average month, there were **7,709** active job postings for *15 Occupations*, and **3,521** actually hired. This means there was approximately 1 hire for every 2 active job postings for *15 Occupations.*
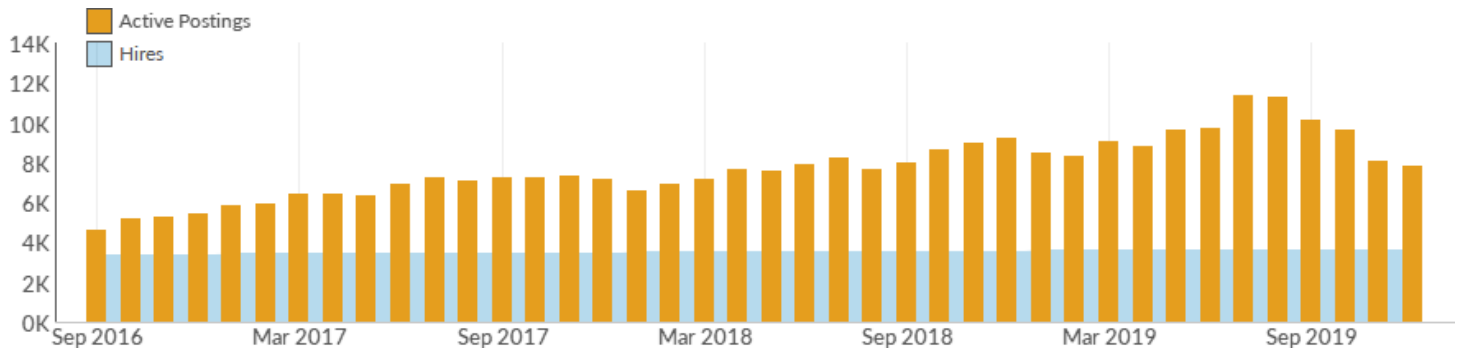
Occupation	Avg Monthly Postings (Sep 2016 - Dec 2019)	Avg Monthly Hires (Sep 2016 - Dec 2019)
Computer Occupations, All Other	2,211	364
Accountants and Auditors	1,935	762
Financial Managers	1,347	359
Bookkeeping, Accounting, and Auditing Clerks	1,162	989
Financial Analysts	398	167
Billing and Posting Clerks	247	443
Payroll and Timekeeping Clerks	173	138
Credit Analysts	105	52
Financial Examiners	56	50
Tax Preparers	47	80

Tax Examiners and Collectors, and Revenue Agents	12	5
Budget Analysts	11	27
Gaming Cage Workers	3	34
Statistical Assistants	1	17
Brokerage Clerks	1	37

Regional Completions by Award Level

Award Level	Completions (2018)	Percent
Award of less than 1 academic year	218	8.4%
Award of at least 1 but less than 2 academic years	3	0.1%
Associate's Degree	525	20.3%
Bachelor's Degree	1,106	42.8%
Post baccalaureate certificate	162	6.3%
Master's Degree	572	22.1%
Award of at least 2 but less than 4 academic years	0	0.0%
Post-masters certificate	0	0.0%
Doctor's Degree	0	0.0%

The employment outlook in bookkeeping, accounting and auditing clerks, and tax preparer is highly positive, with almost three times more postings than hires. Companies are searching for prepared workers who have the credentials and knowledge to fill these positions. Despite the decrease in enrollment, CCL and AAS in Accounting programs are viable. The accounting program was one of the five selected "soft launch" programs for Rio National students. Increasing the need for accounting professionals and awareness of the essential skills needed, by conducting virtual and in person events with industry partners and workforce development will increase program feasibility.

c. Action Plans

Once all changes have been implemented, a review of the following trends will be completed:

- In Spring 2021, analyze if using one textbook for all three courses had an effect on enrollment. Compare and contrast enrollment for ACC111, ACC230, ACC240, (Spring and Fall 2018) where students used three separate textbooks verses ACC111, ACC112, and ACC212 (Spring and Fall 2019) where students used one textbook for all courses.

- Starting Spring 2021, upon conclusion of each course, a survey will be conducted for alumni who completed ACC121 and ACC221 if they took Part 1: Individuals (ACC121) and Part II: Businesses (ACC221) portion of the Enrolled Agent Exam and if so, what were their results? The EA review textbooks and Gleim software were implemented in these courses.

- In Summer 2021, data will be collected and a PDCA cycle will be initiated accordingly for ACC212. A PowerPoint Presentation will be added to the Final Essay within the courses and additional criteria added to the Rubric to assess Oral Communication.

d. Recommendations

The following specific initiatives will roll out over the next academic year based on internal and external recommendations:

- In Fall 2019 and Spring 2020, at the request of the Business IC, additional accounting courses were developed:
    - ACC121, Income Tax Preparation
    - ACC219, Intermediate Accounting I
    - ACC215, Governmental and Non-for-Profit Accounting
    - ACC216, Fraud Investigation

- In Fall 2020, additional accounting courses will be developed
    - ACC224, Tax Practice Administration and Business entity Analysis

- In 2021, additional accounting courses will be developed:
    - ACC260, Certified Booker (CB) Preparation
    - ACC220, Intermediate Accounting II

- In Fall 2020, CCL in Enrolled Agent (EA) will be offered so students can obtain a short-term credential while progressing to achieve their two-year degree.

- In Fall 2020, an International Day of Accounting was held. The main theme was Accounting – *It's a skill for lif*e. During that event, students networked with accounting firms, explored transfer to university partners, and listened to guest speakers and a panel of current students/alumni on career paths in accounting. The recording from this event will be used in dual enrollment classes and on social media to target populations that have been identified as underserved by the program, with the goal of increasing awareness of available accounting programs and certificates.

- In Fall 2020, a short <u>video</u> was created and posted on Rio Salado's website and social media pages highlighting three options for pathways within the Accounting program.

- In Spring 2021, a video will be created to provide information about Enrolled Agent (EA) and how it is a career field rather than a transfer path.

- In Fall 2021, connect with professional community organizations such as the Society of Enrolled Agents and VITA (Volunteer Income Tax Assistants) to offer meeting space on campus.

- In Fall 2021, offer pathways to stackable professional certificates that prepare for qualified credential exams and lead to sustainable employment such as: Certified Bookkeeper, Payroll Professional Certification (PPC), Certificate related to Governmental and Non-Profit Accounting.

- In Spring 2021, the Accounting Advisory Council will be formed. The purpose of the Accounting Advisory Council will be to discuss work-based experiences (including internships and part-time job opportunities for Rio Salado students) as well as collaboration and partnership opportunities.

The Accounting program at Rio Salado College should be enhanced and expanded via the initiatives included in this review. The expectation is that partnerships with industry professionals and workforce development will continue to grow, resulting in increased enrollment in the Accounting programs.

Version 6. Last Updated by Assessment Committee 12-5-2018