

**Career Education Program Two-Year Review
Team Efficacy Report
Spring 2019**

Name of Department: Accounting

Efficacy Team: D. Algattas, J. Lamore, T. Heibel

Overall Recommendation:

Continuation Conditional Probation

Rationale for Overall Recommendation:

Though given data on success, retention and other measures available from the program's last available EMP (no current one was submitted to the committee) suggest the Accounting program might be operating adequately, the report presented does not support such an assessment. Basic info and analysis are missing throughout. The most serious issues are as follows:

- Lack of LMI labor market data or analysis
- No plan exploring drop in success, retention, or number of certificates/degrees awarded
- Absence of information on compliance with external issues
- No analysis of WSCH
- No evidence of planning
- Key department curriculum will be overdue for content review by the end of spring 2019

Particularly troubling is that the department seems to not improve processes to insure previous problems do not recur – the lack of productivity data and analysis and the expired curriculum are problems the department has had to remedy before.

1. Purpose of this Program: Meets Does Not Meet

Efficacy Team Response:

The Program adequately discusses purpose and general mission.

2. Demand for this Program: Meets Does Not Meet

Efficacy Team Response:

The program notes that advisory board is satisfied that students are prepared for entry-level accounting jobs. In addition, they note classes fill well (though there is no specific data, like FTES) and that online classes fill quickly. FTES info is provided in next area, though in that context, it is less relevant.

However, the program does not discuss or analyze a number of aspects of their program which would seem basic to establish demand. Though the students seem prepared for entry-level jobs, there is no mention or analysis of parallel success for students who transfer. Additionally, CTE programs generally cite labor market data as a basic way to quantify external demand – that data is not included. Job market info is provided in next section (though from a non-traditional source – US News website – LMI is the standard) and thus is somewhat out of context.

Finally, info on the faculty was not relevant in this category. It is better suited for the following “Quality” section.

3. Quality of this Program: Meets Does Not Meet**Efficacy Team Response:**

The program notes the qualifications of its faculty, but does not provide any of the other markers of program quality one might expect, nor does it effectively analyze the quality concerns in the data they present. The success and retention numbers are slightly lower, which might not be of concern, but the department explanation seems little better than a hunch, which is unsupported by any evidence. The drop in certificates and degrees awarded is also not explained with evidence. The unsupported explanations suggest the department is not planning to investigate the issues by gathering data or formulating a plan. Advisory board input on curriculum would have been useful to note as well as any partnerships the program maintains.

4. External Issues: Meets Does Not Meet**Efficacy Team Response:**

The program states they comply with all regulations and mandates, but does not specify what those are or how they comply. There are numerous accounting association datasets that could be explored (licensing, hiring, and other certification-related data), as well as local, regional, state, and federal certification and hiring trends. This is another area in which advisory committee input could be incorporated. The CPA exam and California Board of Accountancy standards are important to this discipline, but no info on those is provided or how the program complies with requirements. Perhaps there have been pedagogical changes in teaching accounting to discuss. There is no evidence to support the contention that this program is aware of any external issues bearing on their discipline.

5. Cost of this Program: Meets Does Not Meet

Efficacy Team Response:

The program notes their software cost is covered adequately, but no details are given.

Many other standard measures of program cost are not discussed: WSCH, FTES, participation in the Needs Assessment process, plans for pursuing grants, etc.

6. Two-Year Plan: Meets Does Not Meet

Efficacy Team Response:

With the exception of noting they will need to hire adjuncts in the event full-time faculty retire and buying software as needed (without specific strategies for either), the program does not seem to have plans. Even in a document as superficial as the program's report, there are issues noted that require plans: the drop in certificates and degrees needs to be understood and addressed, the retention and success data should be considered, the online offerings might need to be expanded given the demand, the need to create a process to insure their curriculum stays current, etc.

7. Progress on Previous Does Not Meets: Meets Does Not Meet

Efficacy Team Response:

The program notes briefly that they have updated courses and SLOs (the SLOs were dropped into the document), which is one Does Not Meet from previous efficacy document. However, it should be noted that the program is in imminent danger of repeating that fault, as ACCT 200 and 201 will pass their 6 year content review deadline on 5/13/19. These courses not being current is particularly problematic since the program notes in their past efficacy document that these two courses are critical to their students in preparing for the CPA exam. Neither of these courses appear to be in the process of revision in *CurricuNet* as of the writing of this document.

Productivity was also a Does Not Meet in the previous efficacy document. The current report includes no specific information on key productivity measures, such as WSCH, enrollment, and degrees and certificates awarded.