

**Institutional Program Review—2018-2019**  
**Program Efficacy Phase: Career Technical Education (CTE)**  
**Two-Year Mini-Review**  
**DUE: Monday, March 18, 2019 by NOON**

Send by e-mail to the Program Review Co-Chairs:

Paula Ferri-Milligan     [pferri@sbccd.cc.ca.us](mailto:pferri@sbccd.cc.ca.us)  
Wallace Johnson         [wjohnson@sbccd.cc.ca.us](mailto:wjohnson@sbccd.cc.ca.us)

Our current efficacy cycle for full review is every four years. However, in order to comply with Title 5 regulations, CTE programs are required to review their programs every two years. To meet this requirement, but also not to over-burden these programs, we have instituted a mini-review between the full efficacy cycles (that is, two years following the most recent efficacy report).

This review is not designed to be comprehensive, but rather, it is expected to be a two-year **update** since the last full efficacy report. Specifically, this update should address the following seven program components:

1. Purpose
2. Demand
3. Quality
4. External Issues
5. Cost
6. Two-Year Plan
7. Deficiencies

Draft forms should be written early so that your review team can work with you at the small-group workshops:

**Friday, February 22 from 9:30 to 11:00 a.m. in NH-222**  
**Friday, March 1 from 9:30 to 11:00 a.m. in B-204**

**Instructions:**

For each of the seven sections:

1. Mark the checkbox that best identifies where the program stands.
2. Provide a brief supporting narrative. Within each section there are examples related to that particular area, which could serve to help describe your program status. It is not necessary to address every item listed; these are included as possible examples. If you have other relevant information pertaining to a given area, then you are encouraged to include that as well.
3. **Scan the documents—with signatures.**
4. **Do NOT change the file name**

Final documents are due to the Committee co-chairs (Paula Ferri-Milligan at [pferri@sbccd.cc.ca.us](mailto:pferri@sbccd.cc.ca.us) and Wallace Johnson at [wjohnson@sbccd.cc.ca.us](mailto:wjohnson@sbccd.cc.ca.us)) by **NOON on Monday, March 18, 2019**.

The purpose of this report is a mid-term update in order to comply with Title 5; therefore, the length should be ***no more than five pages***. The boxes for each section are expandable; take the space needed for each section. Keep in mind that this report is an **update** of the previous two years rather than a comprehensive analysis.

# CAREER TECHNICAL EDUCATION PROGRAM TWO-YEAR REVIEW

Date: March 18, 2019

College: San Bernardino Valley College

Program: ACCOUNTING

## 1. Purpose of this Program

No Changes in Purpose  
in the Last Two Years

Minor Changes in Purpose  
in the Last Two Years

Significantly Changed Purpose  
In the Last Two Years

The accounting program continues to prepare our students with adequate accounting skills to enter the accounting/business job market or to prepare students transferring to four-year institutions with solid foundation in accounting training.

We offer high quality accounting programs which will prepare our students for successful careers in business and government. We provide students with a broad based understanding of the concepts of the Accounting field. The programs serve transfer, degree, and certificate seeking students. We also serve CPA candidates who require additional courses for licensure. The courses offered satisfy transfer requirements and/or offer the specialized training required by the industry for successful employment. We offer an AA degree in Accounting and Certificates in both Accounting and Bookkeeping.

Our programs are offered to all students regardless of gender, ethnicity, and disability.

## 2. Demand for this Program

Low Demand

Adequate Demand  
for our Students

High Demand

Our courses continue to fill every semester. Online courses are the first to fill. Advisory board members have indicated that our students are well prepared for entry level positions in accounting. The skills mentioned include; knowledge of bookkeeping, excel, computerized accounting, and generally accepted accounting principles.

The board indicated that highly qualified experienced faculty most likely contribute to the success of the program. Both full time faculty members are CPAs and have masters degrees. Our adjuncts are also well qualified possessing CPA, MBA, MSA or extensive experience.

### 3. Quality of this Program

Needs Significant Improvement

Meets Student Needs

Highest Quality

We experienced a 10% increase in FTES (2017-2018) while offering the same number of courses. During this time period, we had a 46% and 73% drop in Degrees and Certificates awarded respectively. Our opinion to these drops is likely that many of our students are not degrees/certificates oriented, instead opting to join the workforce prior to completion. Also, the steady growth of the job market in the past years has offered student the opportunity to work. As a result students defer their education Our online enrollment increased by 3% following the national trend (<https://www.usnews.com/higher-education/online-education/articles/2018-01-11/study-more-students-are-enrolling-in-online-courses>) ; however, our overall success and retention rates each decreased 5%, likely due to the increased demands of employment. We have 2 full time accounting instructors, both MBA, CPA's with significant professional experience. Adjunct are also highly qualified offering years of experience in public, private, and governmental accounting.

### 4. External Issues

Not Consistent with External Issues

Complies with External Issues

Benefits From and Contributes to External Issues

The accounting program complies with all regulations, mandates, and guidelines applicable to Accounting.

### 5. Cost of this Program

Expenditures Exceed Income

Income Covers Expenditures

Income Exceeds Expenditures

The accounting program requires few additional resources. Our Computerized Accounting course had previously used online software. The publishers have reverted to the desktop versions so we have been forced to buy licenses for the classroom and labs. This cost does not exceed the income generated.

### 6. Two-Year Plan

Need Significant Changes And/or Increased Resources to Continue

On Track for Next Two Years

Significant Growth Anticipated

We expect to continue offering our existing courses to accommodate the needs of students seeking certificates, degrees, transfer credit, and accounting knowledge. As our faculty age and approach retirement we expect to hire adjuncts to teach classes until we can hire more full time faculty. We will continue to purchase the software (Quickbooks) for the Computerized Accounting course as needed.

## 7. Progress on Previous Does Not Meets

No Progress

On Track for  
Next Two Years

Significant Progress

Accounting 010 has been updated in Curricunet. SLO's for all classes have been updated:

### **ACCT 010:**

1. Demonstrate an ability to analyze business transactions, and to journalize and post transactions to ledger accounts through the knowledge of accounting concepts and principles.
2. Demonstrate an ability to explain the concept of double-entry accounting system as well as cash basis verse accrual basis accounting.
3. Demonstrate the knowledge in accounting cycle and the ability to prepare basic financial statements.
4. Demonstrate the knowledge of basic concepts of payroll accounting and current payroll taxes codes.

### **ACCT 030:**

1. Demonstrate an ability to organize, analyze, and interpret income tax data through the knowledge of current federal and state income tax law.
2. Demonstrate an ability to prepare individual income tax returns through the knowledge of current federal and state tax forms.
3. Solve income tax problems using case studies and the application of current federal and state individual income tax codes.
4. Identify and analyze the differences between federal and state income taxes codes.

### **ACCT 047:**

1. Demonstrate the knowledge of accounting principle in analyzing business transactions.
2. Demonstrate an ability to journalize and post transactions by utilizing accounting software.
3. Demonstrate the proficiency in using Excel software and the ability to effectively use formulas and functions in worksheets.
4. Demonstrate the proficiency in using QuickBooks software to process accounting transactions and prepare financial statements.

### **ACCT 090:**

1. Demonstrate an ability to assemble payroll record keeping requirements for employers under current state and federal laws .
2. Demonstrate an ability to calculate wages and withholding amounts in various payroll problems.
3. Demonstrate an ability to prepare and fill various federal and state payroll tax forms.
4. Demonstrate a comprehensive knowledge of various employee benefits in relation to payroll preparation.

### **ACCT 200:**

1. Demonstrate an ability to analyze and record transactions using double-entry system.
2. Demonstrate the knowledge of accounting cycle and an ability to perform adjusting and closing entries.
3. Able to explain and analyze the data presented in the financial statements.
4. Demonstrate an ability to properly handle accounting entries in merchandising operation and the knowledge of inventory valuation methods.
5. Able to perform bank reconciliation.
6. Demonstrate the knowledge in reporting account receivables.
7. Demonstrate the knowledge in various depreciation methods.

**Signatures:**

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Administrator

\_\_\_\_\_  
Date

\_\_\_\_\_  
Faculty

\_\_\_\_\_  
Date

\_\_\_\_\_  
Advisory Committee Member

\_\_\_\_\_  
Date