

# Instructional Program Review Four Column Report

## Program Review - Accounting

**Mission Statement:** Primary missions of the Accounting Discipline are to offer academic and vocational education at the lower division level for both recent high school graduates and those returning to school. Another primary mission is to advance California's economic growth and global competitiveness through education, training, and services that contribute to continuous workforce improvement. Essential and important functions of the Accounting Discipline include basic skills instruction and providing support services that help students to succeed. (Adopted December 1, 2006)

**Has mission statement changed since last review?:** No

**Align your discipline mission to college mission:** 1. challenges, and empowers our diverse, multicultural community of learners to realize their goals;

**Semester submitted:** Fall 2015

**Major developments and changes:** Two new certificates were added to the catalog: Small Business Accounting and Small Business Payroll Accounting. In addition, three courses were excluded from the Moreno Valley College catalog: ACC 38-Managerial Accounting, ACC 61-Cost Accounting, and ACC 66-Non-Profit and Governmental Accounting. Accordingly, the General Business and Accounting certificates were updated to reflect the related course exclusions

**Year One Objectives:** The objective of the discipline is to improve success and retention rates.

**Status of Year One Objectives:** Ongoing

**Year Two Objectives:** The College should plan to hire full-time accounting faculty in the next two to five years.

**Status of Year Two Objectives:** Ongoing

**Year Three Objectives:** The objective of the discipline is to improve success and retention rates.

**Status of Year Three Objectives:** Ongoing

**Year Four Objectives:** The objective of the discipline is to improve success and retention rates.

**Status of Year Four Objectives:** Ongoing

<i>List Program Objectives or Data</i>	<i>Describe Objectives or Data</i>	<i>Evaluation of Objective and/or Data Analysis</i>	<i>Action Plans</i>
<p><b>Accounting Certificates or Degree Patterns at Moreno Valley College -</b> It is the goal/objective of the discipline to plan, coordinate, and rotate course offerings in order to offer the courses students need to complete an accounting certificate or accounting degree pattern at Moreno Valley College. <b>Objective Status:</b> Ongoing</p>	<p><b>Schedule of Classes -</b> Due to the limited number of class offerings, students wanting to complete the accounting certificate or degree pattern have been unable to do so at Moreno Valley College. The additional courses needed had to be taken at Riverside City College or Norco College. The discipline plans to increase accounting course</p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015) <b>Performance Target Met:</b> Yes Payroll Accounting (ACC 62) was successfully offered for the first time fall 2013. Computerized Accounting (ACC 65) was successfully offered for the first time fall 2014. The discipline plans to continue offering these two courses, along with Income Tax Accounting, every two years. In addition, the discipline will continue offering Principles of Accounting I and Principles of Accounting II every fall and spring semester. (02/05/2015)</p>	<p><b>Action Plan:</b> Add new certificates to the catalog: Small Business Accounting and Small Business Payroll Accounting. (10/14/2013) <b>Follow-Up:</b> The Small Business Accounting and Small Business Payroll Accounting certificates were added to the 2014-2015 catalog. (02/05/2015)</p>

List Program Objectives or Data	Describe Objectives or Data	Evaluation of Objective and/or Data Analysis	Action Plans
<p><b>Type:</b> Curriculum</p>	<p>offerings at MVC, including Payroll Accounting (ACC 62) and Computerized Accounting (ACC 65).  <b>Performance Target :</b> Payroll Accounting (ACC 62) and Computerized Accounting (ACC 65) will be offered every two years.  <b>Related Documents:</b>  <a href="#">Annual-Program-Review-Form_Accounting_2013_Modified2.pdf</a>  <a href="#">PR-Accounting.pdf</a></p>		
<p><b>Improve success and retention rates</b>  - It is the goal/objective of the discipline to improve success and retention rates  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Improve the accounting discipline success rates  <b>Performance Target :</b> To increase the accounting discipline success rates to more closely align with the fall 2013 state success rate of 63% for Non-Distance Education Methods. (Per California Community Colleges Chancellor's Office Management information Systems Data Mart.)</p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015)  <b>Performance Target Met:</b> In progress  The accounting discipline success rate increased to 56.4% for the 2013-2014 academic year compared to 44.4% for the previous academic year ( 2012-2013) and 38.3% for the 2011-2012 academic year. (06/22/2015)  <b>Notes/Reflections:</b> See related documents for the 2013 Annual Program Review Data Analysis.  <b>Related Documents:</b>  <a href="#">Annual-Program-Review-Form_Accounting_2013_Data Analysis.pdf</a></p>	<p><b>Action Plan:</b> Offer supplemental instruction for ACC 1A (the course with the lowest success rates). (06/25/2015)</p>
	<p><b>Direct: Institutional Research or Other Data</b> - Improve the accounting discipline retention rates  <b>Performance Target :</b> To increase the accounting discipline retention rates to more closely align with the fall 2013 state retention rate of 78% for Non-Distance Education Methods. (Per California Community Colleges Chancellor's Office Management information Systems Data Mart.)</p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015)  <b>Performance Target Met:</b> In progress  The accounting discipline retention rate increased to 69.3% for the 2013-2014 academic year compared to 60.2% for the previous academic year ( 2012-2013) and 56.3% for the 2011-2012 academic year. (06/22/2015)  <b>Notes/Reflections:</b> See related documents for the 2013 Annual Program Review Data Analysis.  <b>Related Documents:</b>  <a href="#">Annual-Program-Review-Form_Accounting_2013_Data Analysis.pdf</a></p>	<p><b>Action Plan:</b> Offer supplemental instruction for ACC 1A (the course with the lowest retention rates). (06/25/2015)</p>
<p><b>Success Rates by Course for</b></p>	<p><b>Direct: Institutional Research or</b></p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015)</p>	<p><b>Action Plan:</b> Offer supplemental</p>

<i>List Program Objectives or Data</i>	<i>Describe Objectives or Data</i>	<i>Evaluation of Objective and/or Data Analysis</i>	<i>Action Plans</i>
<p><b>Ethnicity, Age and Gender (2015 Program Review)</b> - Analyze course success rates by Ethnicity, Age and Gender  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Other Data</b> - Analyze course success rates by Ethnicity  <b>Performance Target</b> : To increase the success rates for all accounting student groups to at least the 2013-2014 discipline average of 56%.</p>	<p><b>Performance Target Met:</b> In progress  In the previous academic year (2012-2013), both African American/Black Hispanic/Latino students were below the discipline average of 44%. For the 2013-2014 academic year, all reported ethnic groups were above the discipline average of 56% except the African American/Black group. This trend appears to be college wide. Further analysis is needed to address improving the success rates for African American/Black students. (06/22/2015)  <b>Notes/Reflections:</b> See related documents for the 2013 Annual Program Review Data Analysis.  <b>Related Documents:</b>  <a href="#">Annual-Program-Review-Form_Accounting_2013_Data Analysis.pdf</a></p>	<p>instruction for ACC 1A (the course with the lowest success rates). (06/25/2015)</p>
	<p><b>Direct: Institutional Research or Other Data</b> - Analyze course success rates by Age  <b>Performance Target</b> : To increase the success rates for all accounting student groups to at least the 2013-2014 discipline average of 56%.</p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015)  <b>Performance Target Met:</b> In progress  In the previous academic year (2012-2103), older students were generally more successful in accounting courses than younger students, especially students under 20. For students under 20, the success rate was 30%, significantly below the discipline average of 44%. For the 2013-2014 academic year, this trend persists. Poor preparation for entry into accounting courses is most likely the cause of the lower success rates for younger students. (06/22/2015)  <b>Notes/Reflections:</b> See related documents for the 2013 Annual Program Review Data Analysis.  <b>Related Documents:</b>  <a href="#">Annual-Program-Review-Form_Accounting_2013_Data Analysis.pdf</a></p>	<p><b>Action Plan:</b> Offer supplemental instruction for ACC 1A (the course with the lowest success rates). (06/25/2015)  <b>Action Plan:</b> Research reading and math skills necessary for success in ACC 1A (the introductory accounting course). Based on the research, consider adding an advisory to ACC 1A. (06/25/2015)</p>
	<p><b>Direct: Institutional Research or Other Data</b> - Analyze course success rates by Gender  <b>Performance Target</b> : To increase the success rates for all accounting student groups to at least the 2013-2014 discipline average of 56%.</p>	<p><b>Report Submitted:</b> 2014 - 2015 (Spring 2015)  <b>Performance Target Met:</b> Yes  In the previous academic year (2012-2103), female students were somewhat more successful in accounting courses than male students. For the 2013-2014 academic year, there is no significant difference in the success rates for female (56.3%) students compared to male students (56.7%). (06/22/2015)</p>	<p><b>Action Plan:</b> No action plan is needed. There is no significant difference in the success rates for female (56.3%) students compared to male students (56.7%) (06/25/2015)</p>

<i>List Program Objectives or Data</i>	<i>Describe Objectives or Data</i>	<i>Evaluation of Objective and/or Data Analysis</i>	<i>Action Plans</i>
--	------------------------------------	---	---------------------

**Notes/Reflections:** See related documents for the 2013 Annual Program Review Data Analysis.

**Related Documents:**  
[Annual-Program-Review-Form\\_Accounting\\_2013\\_Data Analysis.pdf](#)

<p><b>Summary of SLO Assessment for 2015 Four-Year Reports</b> - Status of SLO Assessment  <b>Objective Status:</b> Ongoing  <b>Type:</b> Assessment</p>	<p><b>SLO Assessments</b> - Referring to the "IPR-Report on Assessment" in Ad Hoc Reports, review the SLO Assessment Result Dates to ensure that all SLOs have been assessed in 2012 or later. In narrative form, please describe your progress in assessing your courses and programs over the last four years. Include information about the ways in which you are using assessment results to improve teaching and learning in your courses and/or programs.  <b>Performance Target :</b> (1) All SLOs have an Assessment Result Date of 2012 or later.  (2) Assessment results are used to improve teaching and learning in your courses and/or programs.</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> In progress  All SLOs for accounting courses have an assessment result date of February 2015 or later, except for ACC-62 (SLO 2 and SLO 3). ACC-62 will be offered and assessed spring 2016.   Based on assessment data, assignments and lectures were revised to address gaps in the comprehension of accounting topics/objectives that relate to the course SLOs. For example, in the ACC 1B course for the 2013-2014 academic year, not only was there an improvement over the previous year's scores, it was the first time the students met or exceeded the performance target on all post-test questions. In addition, success and retention rates for the discipline have improved. (See related success analysis and retention analysis.) (10/05/2015)</p>	<p><b>Action Plan:</b> Assess all SLOs for ACC-62 in spring 2016. (10/05/2015)</p>
--	---	--	--

<p><b>Summary of Curriculum Status for 2015 Four-Year Report</b> - Status of Course Outlines of Record (CORs)  <b>Objective Status:</b> Ongoing  <b>Type:</b> Curriculum</p>	<p><b>CurricUNET</b> - A major part of the program review process is to complete a thorough review of the Course Outlines of Record (CORs). Referring to the "IPR - Report on CORs and Course Offering/Rotation" in Ad Hoc Reports, review the COR dates to ensure that all CORs are dated 2010 or later. (To make changes to the IPR-Report on CORs, you must return to Course SLO Assessment.)</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> Yes  All Course Outlines of Record have a date of December 2012 or later. (10/05/2015)</p>	<p><b>Action Plan:</b> As Accounting is a CTE program, Course Outlines of Record older than 2014 will be reviewed fall 2015. (10/05/2015)</p>
--	--	--	---

List Program Objectives or Data	Describe Objectives or Data	Evaluation of Objective and/or Data Analysis	Action Plans
	<p><b>Performance Target :</b> All Course Outlines of Record have a date of 2010 or later.</p>		
<p><b>Successful Completion Analysis for 2015 Four-Year Report</b> - Analysis of data on success (2003-2014)  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Referring to the data in your Four-Year Program Review Data Files folder in the Document Repository, please analyze trends in success that you believe are important for your planning and resource needs. Please also include the data file(s) by relating it to the document.  <b>Performance Target :</b> To increase the accounting discipline success rates to more closely align with the spring 2014 state success rate of 68% for Non-Distance Education Methods. (Per California Community Colleges Chancellor's Office Management information Systems Data Mart.)</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> In progress  The accounting discipline success rate increased to 56.4% for the 2013-2014 academic year compared to 44.4% for the previous academic year ( 2012-2013) and 38.3% for the 2011-2012 academic year. (10/05/2015)  <b>Notes/Reflections:</b> See related documents for the related Institutional Research Data.  <b>Related Documents:</b>  <a href="#">MVC Success Rates (ACC)_2009_2014_fin.xlsx</a></p>	<p><b>Action Plan:</b> Offer supplemental instruction for ACC 1A (the course with the lowest success rates). (10/05/2015)  <b>Action Plan:</b> Research reading and math skills necessary for success in ACC 1A (the introductory accounting course). Based on the research, consider adding an advisory to ACC 1A. (10/05/2015)</p>
<p><b>Retention Analysis for 2015 Four-Year Report</b> - Analysis of data on retention (2003-2014)  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Referring to the data in your Four-Year Program Review Data Files folder in the Document Repository, please analyze trends in retention that you believe are important for your planning and resource needs. Please also include the data file(s) by relating it to the document.  <b>Performance Target :</b> To increase the accounting discipline retention rates to more closely align with the spring 2014 state retention rate of 83% for Non-Distance Education Methods. (Per California Community</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> In progress  The accounting discipline retention rate increased to 69.3% for the 2013-2014 academic year compared to 60.2% for the previous academic year ( 2012-2013) and 56.3% for the 2011-2012 academic year. (10/05/2015)  <b>Notes/Reflections:</b> See related documents for the related Institutional Research Data.  <b>Related Documents:</b>  <a href="#">MVC Retention Rates (ACC)_2009_2014_fin.xlsx</a></p>	<p><b>Action Plan:</b> Offer supplemental instruction for ACC 1A (the course with the lowest success rates). (10/05/2015)  <b>Action Plan:</b> Research reading and math skills necessary for success in ACC 1A (the introductory accounting course). Based on the research, consider adding an advisory to ACC 1A. (10/05/2015)</p>

List Program Objectives or Data	Describe Objectives or Data	Evaluation of Objective and/or Data Analysis	Action Plans
	Colleges Chancellor's Office Management information Systems Data Mart.)		
<p><b>Enrollment Analysis for 2015 Four-Year Report</b> - Analysis of data on enrollment (2003-2014)  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Referring to the data in your Four-Year Program Review Data Files folder in the Document Repository, please analyze trends in enrollment that you believe are important for your planning and resource needs. Please also include the data file(s) by relating it to the document.  <b>Performance Target :</b> Maintain or increase current enrollment.</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> Yes  All accounting courses at Moreno Valley College (MVC) are face-to-face courses. ACC-1A is offered every fall and spring in the daytime and in the evenings. ACC-55, ACC-62, ACC-63 and ACC-65 are only offered in the evenings, and ACC 1B alternates between daytime and evening offerings. Currently, the ACC-1B evening class is offered in the fall and the ACC-1B daytime class is offered in the spring.   From fall 2011 to fall 2014, enrollments in accounting classes have been between of 173 students and 186 students (total), with the exception of a spike to 219 students in spring 2013. From fall 2011 to fall 2012 five accounting sections were offered including three sections of ACC 1A, one section of ACC 1B, and alternating sections of ACC 55 and ACC 63. In spring 2013, an additional section of ACC 1A was added, increasing the course offerings to six (four sections of ACC 1A, one section of ACC 1B, and one section of ACC 55) and accounts for the increase to 219 students that semester. Beginning fall 2013, the six courses included four sections of ACC 1A, one section of ACC 1B and alternating sections of ACC-55, ACC-63, ACC-62 and ACC-65 (each on a two-year rotation). (10/05/2015)  <b>Related Documents:</b>  <a href="#">MVC Enrollment_(ACC)_2011_2015_CCCC Data Mart2.xlsx</a></p>	<p><b>Action Plan:</b> Maintain or increase current enrollment and continue offering Principles of Accounting I and Principles of Accounting II every fall and spring semester, and offer Payroll Accounting (ACC-62), Computerized Accounting (ACC-65) and Income Tax Accounting (ACC-63) every two years. (10/06/2015)</p>
<p><b>Efficiency Analysis for 2015 Four-Year Report</b> - Analysis of data on efficiency (2010-2014)  <b>Objective Status:</b> Ongoing  <b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Referring to the data in your Four-Year Program Review Data Files folder in the Document Repository, please analyze trends in efficiency that you believe are important for your planning and resource needs. Please also include the data file(s) by relating it to the</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)  <b>Performance Target Met:</b> Yes  Accounting efficiency gradually dropped from 636.33 for the 2010-2011 academic year to 604.27 for the 2012-2013 academic year, then dropped to 509.24 for the 2013-2014 academic year. The drop in efficiency is most likely due to the following:   1. Beginning fall 2012, the full-time accounting faculty had</p>	<p><b>Action Plan:</b> Move ACC-1A classes to larger classrooms. (Note: ACC-1A classes consistently had wait lists during the 2010-2014 academic years, even after adding an additional accounting class in the 2013-2014 academic year. (10/06/2015)</p>

<i>List Program Objectives or Data</i>	<i>Describe Objectives or Data</i>	<i>Evaluation of Objective and/or Data Analysis</i>	<i>Action Plans</i>
	<p>document.</p> <p><b>Performance Target :</b> The State target for efficiency is 525. Compare your discipline/program's efficiency levels to this State benchmark, including (if applicable) a discussion of course enrollment limitations that may not allow you to achieve the benchmark.</p>	<p>50% reassignment as Assessment Coordinator,</p> <ol style="list-style-type: none"> <li>2. Beginning spring 2013, an additional ACC-1A course was added to the course offerings,</li> <li>3. Beginning fall 2013, accounting courses were moved from a classroom with capacity of 49 students to a classroom with capacity of 36 students.</li> </ol> <p>The largest decline in efficiency occurred after accounting courses were moved from a classroom with capacity of 49 students to a classroom with capacity of 36 students, and is most likely the cause of the accounting efficiency dropping to just below the 525 state target. (10/06/2015)</p> <p><b>Related Documents:</b>  <a href="#">Efficiency (ACC) 2010-2014.xlsx</a></p>	
<p><b>CTE Labor Market Analysis for 2015 Report</b> - Review of Labor Market Data</p> <p><b>Objective Status:</b> Ongoing</p> <p><b>Type:</b> Data Analysis</p>	<p><b>Direct: Institutional Research or Other Data</b> - Per California Education Code Section 78016, labor market information shall be reviewed every two years to ensure that each program does all of the following:</p> <ol style="list-style-type: none"> <li>(1) Meets a documented labor market demand.</li> <li>(2) Does not represent unnecessary duplication of other manpower training programs in the area.</li> <li>(3) Is of demonstrated effectiveness as measured by the employment and completion success of its students.</li> </ol> <p><b>Performance Target :</b> (1) Program meets a documented labor market demand.</p> <p>(2) Program has demonstrated effectiveness as measured by the employment and completion success of its students.</p>	<p><b>Report Submitted:</b> 2015 - 2016 (Fall 2015)</p> <p><b>Performance Target Met:</b> In progress</p> <p>Regarding performance target one - Per the Employment Development Department, Labor Market Information Division report for the Riverside-San Bernardino-Ontario Metropolitan Statistical Area (Published: December 2014), projected growth for the period 2012 - 2022 for the Bookkeeping, Accounting, and Auditing Clerks is 20.2%. Projected average annual job openings are 364, 250 new jobs and 114 replacement jobs. Therefore, this program meets a documented labor market demand.</p> <p>Regarding performance target two - Employment and completion success data were not provided. (10/06/2015)</p> <p><b>Related Documents:</b>  <a href="#">2012-2022 Occupational Employment Projections.xlsx</a></p>	<p><b>Action Plan:</b> Obtain employment and completion data and determine if the accounting program is of demonstrated effectiveness. (10/06/2015)</p>

## IPR - Report on CORs and Course Offering/Rotation with Notes and SLO Status

Course ID	Course Name	SLO Status	Official date of COR in CurricUNET	COR Notes	Course Offering and Rotation Plan
ACC-1A	Principles of Accounting I	Active	01/22/2013		Spring 2015, Fall 2015, Spring 2016, Fall 2016, Spring 2017, Fall 2017, Spring 2018, Fall 2018
ACC-1B	Principles of Accounting II	Active	01/22/2013		Spring 2015, Fall 2015, Spring 2016, Fall 2016, Spring 2017, Fall 2017, Spring 2018, Fall 2018
ACC-62	Payroll Accounting	Active	04/15/2014		Spring 2016, Spring 2018
ACC-63	Income Tax Acctng	Active	01/22/2013		Spring 2015, Spring 2017
ACC-65	Computerized Accounting	Active	04/15/2014		Fall 2016, Fall 2018



## IPR - Report on Assessment with SLO Status

Course ID	Course Name	SLO Name	SLO Status	Assessment Result Date
ACC-1A	Principles of Accounting I	SLO 1	Active	01/13/2014
		SLO 1	Active	06/02/2015
		SLO 2	Active	10/05/2015
		SLO 3	Active	01/13/2014
		SLO 3	Active	06/02/2015
ACC-1B	Principles of Accounting II	SLO 1	Active	01/13/2014
		SLO 1	Active	05/21/2015
		SLO 2	Active	10/05/2015
		SLO 3	Active	01/13/2014
		SLO 3	Active	05/21/2015
ACC-62	Payroll Accounting	SLO 1	Active	02/26/2015
		SLO 2	Active	10/12/2015
		SLO 3	Active	10/12/2015
ACC-63	Income Tax Acctng	SLO 1	Active	10/05/2015
		SLO 2	Active	10/02/2015
		SLO 3	Active	10/02/2015
ACC-65	Computerized Accounting	SLO 1	Active	03/11/2015
		SLO 2	Active	10/06/2015