



PROGRAM REVIEW

2021-2022

Accounting Program

Self-Study Member: Brent Darwin

PROGRAM REVIEW

ACCOUNTING

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PROGRAM REVIEW

STATUS SUMMARY – FINAL PLAN OF ACTION
POST-VALIDATION FROM 2015-2016

2021-2022 COMPREHENSIVE SELF-STUDY

ASSESSMENT PLAN

REVIEW OF PREREQUISITES, COREQUISITES
and ADVISORIES STUDY

PLAN OF ACTION – PRE-VALIDATION

Allan Hancock College Accounting Program Review

Status Summary – Final Plan of Action - Post Validation from 2015/2016

During the academic year 2015-2016, Accounting completed its program review. The self-study and validation teams developed a final plan of action-post validation based on information in the self-study and the recommendations of the validation team. That plan of action has been updated and goals added as necessary each year through the annual update.

Recommendation to Improve Student Outcomes and Performance	ACTION TAKEN/RESULT AND STATUS
<p>Continue to monitor low performance in some learning outcomes for Acct 130 and 140. Research techniques for improving student success.</p>	<p><i>Completed.</i></p> <p>Based on student success percentages, student surveys and Small Group Instructional Diagnosis (SGID) feedback, Accounting 130: the Principles of Accounting Course was changed to a two-semester course to allow more time to cover material. This was approved and implemented in Fall 2020.</p> <p>In Accounting 140, presentations were adjusted to include additional intermediate steps to increase understanding.</p>
<p>Update Accounting 170 learning outcomes assessment and determine if improvement plans are necessary for DE offering.</p>	<p><i>Completed.</i></p> <p>Upon discussion with the primary instructor regarding student difficulties with tax accounting, the course has been offered face-to-face for greater student success.</p>
<p>Continue to seek advice from the Accounting Advisory Committee on the efficacy of accounting courses.</p>	<p><i>On-Going.</i></p> <p>This continues to be a valuable source of ideas and feedback on courses and the three programs.</p>

<p>Hire a new full-time accounting instructor.</p>	<p>Completed.</p> <p>A new instructor was hired for Fall 2016. He is an active member of the faculty and is the self-study member of this Review.</p>
<p>Recruit and hire new part-time accounting instructors and increase the size of the qualified accounting instructor pool.</p>	<p><i>Completed and Ongoing.</i></p> <p>Since the last Program Review, four new part-time instructors have been hired. Additionally, a part time instructor who had previous taught for Allan Hancock College has been re-hired.</p>

2021-2022 Comprehensive Self-Study

Program review is a reflective process that builds on the extensive qualitative and quantitative data gathered from not only program reviews and annual updates, but also the office of Institutional Effectiveness. This process sets forth the program's major directions for the future. It also is the foundation for institutional planning and resource allocation.

I. **Program Mission** (*must align with college mission statement*)

The mission of the Accounting program is to provide students with an education in accounting concepts, principles, processes and procedures in areas of financial, managerial, and tax accounting.

All businesses need accounting information to measure their profitability, liquidity and solvency. Accounting is known as the language of business. It is the language used to communicate with owners, managers, lenders, and government agencies.

The program concentrates on traditional financial, managerial and tax accounting concepts, principles, processes and procedures. Coursework is sequenced in blocks of knowledge and skill with an emphasis on learning the nuts and bolts of each procedure. The program is designed to enable students to analyze and prepare financial transactions, use managerial accounting tools to better understand and manage the organization, and prepare tax returns.

The mission of Allan Hancock College is to provide quality educational opportunities that enhance student learning and the creative, intellectual, cultural, and economic vitality of our diverse community. Our accounting program strives to align with that mission in our course development, degree and certificate creation through high quality instruction by instructors with industry experience in accounting.

All of our courses and programs stress student success by directing, focusing, nurturing, engaging, connecting, and valuing our students. These student success factors are emphasized in our advisory team meetings and professional development for all faculty members, both full-time and part-time.

There are not any competing vocational or occupational training programs in the area that address the needs of our students.

II. Progress Made Toward Past Program/Department Goals.

All of the results have been affected by the Coronavirus-19 pandemic which shut down normal college operations in March 2020. Most on-campus accounting classes resumed in August 2021. The time between the accounting classes on campus was 491 days.

In the interim, the on-campus classes were conducted synchronously using Zoom software. This allowed us to see our students and receive their questions providing immediate feedback to student questions and concerns. As good as it was given that the campus was closed as a result of the California stay-at-home order, it created a barrier because we were not together in the same physical space, leaving students feeling somewhat removed from the class.

Students were affected by more than this physical separation. The Coronavirus-19 pandemic created many hardships for many of our students. Many students were laid off from their jobs because their employers closed down during the pandemic. This created immediate financial problems for many of our accounting students, including food insecurity and eviction. Some students had to work from home if their jobs would allow this accommodation.

Students with their own children had to manage on-line school for their children. Pre-school age children of our students were at home since the pre-schools were closed due the pandemic, creating understandable distractions during class meetings on Zoom. In many cases, spouses of our students were also at home creating increased demands on time, computer resources and financial problems. It was very common that our students were also responsible for monitoring younger siblings.

Trying to keep their family and themselves from contracting the Coronavirus-19 was the major concern with so many people becoming seriously ill and possibly terminal. Students and the public were continually told about hospital bed shortages, death counts, and government color-coded outbreak status updates.

The Coronavirus-19 pandemic kept accounting students off campus dealing with all of these issues for two and one-half semesters; Spring 2020, Fall 2020 and Spring 2021. For many of our accounting students, these were lost semesters as

they were coping with life in a pandemic. Too often, their education took a back seat to getting through each day.

The Coronavirus-19 pandemic skews all the data from the most recent six-year period.

Several goals have been identified in the accounting program's previous Program and Annual reviews.

A. Increase Student Success. Overall, student success rates have remained relatively constant up until the time of the pandemic. Success in accounting courses have a wide range of 48% to 92%. Two major changes were approved and initiated shortly before the start of the Coronavirus-19 pandemic in March 2020.

1. The Financial Accounting (Acct 130) course was changed to a two-semester course Acct 131 and Acct 132) from the one-semester course. After several Small Group Instructional Diagnosis (SGID) sessions with students, comments on student evaluation forms, and feedback from the Advisory Committee, it had become apparent there was too much material being covered at too rapid a pace for the majority of students in a single semester. The new classes were first offered in Fall 2019. The initial results showed improved test scores on exams covering the same material as compared to the one-semester instruction. The semester success and retention rates in the first semester the two-semester course was offered both increased 16 and 9 percentage points, respectively. During the first semester Acct 132 was offered, the semester success rate and retention rate both increased 35 and 24 percentage points, respectively.
2. The Accounting for Entrepreneurs (Acct 100) course was discontinued. Enrollment in the Entrepreneurial program has declined and students were enrolling in the course believing it was an introductory accounting course. It was far from that in the topics and foundational material expected. This course experienced the lowest success rate of 48%. We launched Introduction to Accounting (Acct 105) in Fall 2019 as a true

survey course in accounting, teaching initial concepts of financial, managerial, and tax accounting. During the first semester Acct 105 was taught, the success rate jumped to 66%. This course is expected to be a better funnel for students into other accounting courses.

- B. Student Retention. Student retention rates remained fairly constant over the last six years until the pandemic. The overall retention rate ranged from 76% to 87% through Fall 2019. After March 2020 the rate decreased to 83%. The change to the new two-semester Financial Accounting course should contribute to an improved retention rate as we emerge from the pandemic. The retention rates for the first year of the two courses averaged 84%, a marked improvement over the 74% average of the predecessor class.
- C. Tutoring Program. Developing a more aggressive tutoring program has been challenging. Instructors submit names of potential student tutors. However, the prospective student tutors tend to be students with full class schedules who are working outside of Hancock at one or two part-time jobs. Their personal schedule often does not allow for another job. Also, the employment pre-qualification process has become a greater hurdle as students have to take time to get required medical vaccines. They also are required to complete a personal background check form at an off-campus location which initiates a background check of the student prior to beginning work as a tutor. The background check takes weeks to complete. We typically have one, maybe two, student accounting tutors.
- D. Non-Traditional Students. The continuing recruitment of non-traditional students leads to positive personal interactions with all students. Non-traditional students also provide a bridge to the community through strong recommendations which reflect well on the program. Also, the program actively seeks to engage all potential students, including high school students, at events, such as Career Day.

- E. Improved Skills. The strengthening of the three accounting programs was achieved by the end of the 2018-2019 academic year. One example of skill improvement was the additional requirement of a three-unit course in Excel. All three Accounting programs (A.S. in Accounting, Accounting Certificate, and Bookkeeping Certificate) require CBIS 141: Microsoft Excel – Comprehensive. Being proficient in Excel is essential in the job market for everyone working in accounting and was sorely lacking in our programs. This additional requirement, as well as the previously mentioned creation of Acct 105 and the combined Acct 131/Acct 132, have made the programs more robust. Both certificate programs are now Certificates of Achievement rather than Certificates of Accomplishment.
- F. Accounting Advisory Committee. The Accounting Advisory Committee has been strengthened with the addition of two controllers who work for manufacturing companies. Their professional experience has added deeper and more timely perspectives to the committee discussions. The meetings provide an opportunity to review our programs and courses in relation to current regional employer requirements and opportunities.

III. Analysis of Resource Use and Program Implementation

A new full-time faculty member was hired in Fall 2016, just prior to the retirement of the previous full-time faculty member, enabling the program to employ a full-time faculty member without interruption. The new full-time faculty member had taught accounting at Hancock so it was a seamless transition. The full-time faculty member continues to teach six to seven courses each semester with the remaining seven to eight courses taught by part-time faculty.

During the last six-year period, four new part-time faculty members have been hired and another part-time faculty member returned to teaching after a break from teaching of several years. Looking forward, the program may have two to three retirements in our part-time faculty pool. The available teaching staff will be closely monitored.

As instructional technology evolves, one change is the shift to electronic books (e-books) used in the classroom. The Hancock bookstore now sells access codes for five of the most populated accounting courses, which necessitates students bringing their electronic devices to class which eliminates the need for desktop computers in classrooms. Hancock is wired to internet access throughout campus so students can access their material in class and elsewhere to work on assignments.

A related challenge for accounting students, as well as all Hancock students, is the ability to purchase personal laptop computers. This resource has become more essential for all Hancock students. Student financial aid needs to provide the ability to purchase the devices because ownership provides motivation to take care of the device.

IV. Program PLOs/Assessment

Program Outcomes

1. Explain, record, and analyze standard and accrual business transactions involving assets, liabilities, equities revenues and expenses.
2. Prepare and explain a set of financial statements; an income statement, balance sheet, statement of stockholders' equity, and cash flow statement.
3. Perform common managerial and cost accounting analyses for operational decision making.
4. Prepare a basic individual tax return and assist with common tax issues.
5. Proficient use of computer accounting applications, specially QuickBooks.
6. Perform an effective analysis of financial statement information.
7. Explain, analyze, and record payroll transactions.

Assessment data is incomplete and conclusions should not be drawn from it for several reasons.

The college is changing the assessment program in recent years with instructions to not continue with the previous assessment program. This is compounded by the fact the new full-time faculty member was not instructed or trained to record results at the time of hiring or afterwards. Our part-time instructors teach 40-50% of the classes in the program and they have not been instructed or trained to

records results. And lastly, the Coronavirus-19 pandemic has skewed all the results.

Going forward, we will be utilizing the changes as recommended by the LOAC committee to implement the new assessment program and procedures. The program outcome procedures as being developed by LOAC committee are discussed at department meetings during the semester.

Assessment instruments and rubrics will be developed and reviewed in light of the new guidelines to ensure they are clear and reflect the outcome being assessed.

1. PLO Performance Chart: Accounting This is a chart showing the PLO percent and the count of students that met standards by term.



The trends of Number Met, Number Not Met, Percent Met and Percent Met for Term1. Color shows details about Number Met, Number Not Met and Percent Met. The data is filtered on Program and Term1 (SLO_Performance). The Program filter keeps Accounting. The Term1 (SLO_Performance) filter keeps 33 of 33 members. The view is filtered on Percent Met, which keeps non-Null values only.

2. PLO Performance Table: Accounting- This is a table showing the overall PLO performance over the last 6 academic years, including percent and numbers of students meeting standards.

		Number Met	Number Not Met	
Accounting	ACCT1	Be able to explain, analyze, and record payroll transactions.	36	8
	ACCT2	Be able to explain, record, and analyze business transactions involving assets, liabilities, equities, revenues, and expenses.	1,049	602
	ACCT3	Be able to perform an effective analysis of financial statement information.	74	21
	ACCT4	Be able to perform common managerial/cost accounting analyses to help managers make better decisions.	1,109	323
	ACCT5	Be able to prepare a basic individual and small business tax return and assist an individual or small business owner with common tax issues.	26	5
	ACCT6	Be able to prepare and read a set of financial statements consisting of an income statement, balance sheet, statement of stockholders' equity, and statement of cash flows.	242	113
	ACCT7	Be able to record common bookkeeping and accrual transactions in an accounting information system.	96	42
	ACCT8	Be proficient in the use of computer accounting applications (i.e. QuickBooks)	136	6

Number Met, Number Not Met and Percent Met broken down by Program, PLO erp and PLO. Color shows Percent Met. The data is filtered on Term1 (SLO_Performance), which keeps 33 of 33 members. The view is filtered on Program and PLO. The Program filter keeps Accounting. The PLO filter keeps 291 of 1,024 members.

2. PLO Performance Table: Accounting- This is a table showing the overall PLO performance over the last 6 academic years, including percent and numbers of students meeting standards.

		Percent Met	
Accounting	ACCT1	Be able to explain, analyze, and record payroll transactions.	82%
	ACCT2	Be able to explain, record, and analyze business transactions involving assets, liabilities, equities, revenues, and expenses.	64%
	ACCT3	Be able to perform an effective analysis of financial statement information.	78%
	ACCT4	Be able to perform common managerial/cost accounting analyses to help managers make better decisions.	77%
	ACCT5	Be able to prepare a basic individual and small business tax return and assist an individual or small business owner with common tax issues.	84%
	ACCT6	Be able to prepare and read a set of financial statements consisting of an income statement, balance sheet, statement of stockholders' equity, and statement of cash flows.	68%
	ACCT7	Be able to record common bookkeeping and accrual transactions in an accounting information system.	70%
	ACCT8	Be proficient in the use of computer accounting applications (i.e. QuickBooks)	96%

Number Met, Number Not Met and Percent Met broken down by Program, PLO erp and PLO. Color shows Percent Met. The data is filtered on Term1 (SLO_Performance), which keeps 33 of 33 members. The view is filtered on Program and PLO. The Program filter keeps Accounting. The PLO filter keeps 291 of 1,024 members.

3. PLO Performance by Demographic: Accounting- This chart shows the PLO performance reported by gender, ethnicity, first-gen, etc.

		Met	Not Met	Percent Met
ACCT PSLO - Be able to prepare a basic individual and small business tax return and assist an individual or ..	35 to 54	2.000	1.000	67%
	Hispanic	2.000	1.000	67%
	Female	2.000	1.000	67%
	Total	6.000	3.000	67%

4. PLO Performance by Demographic Chart: Accounting- This is the chart of the percent of students that met the standard of the given PLO.

SLO	Demographi..	
ACCT PSLO - Be able to prepare a basic individual and small business tax return and assist an individ..	35 to 54	 67%
	Hispanic	 67%
	Female	 67%

6. Historical Course Performance: Accounting- This is SLO assessment by course, including percent and number of students that met standards.

ACCT130	197.0	 65%
ACCT150	0.0 120.0	 100%
ACCT170	2.0	 67%

7. Historical CLO Performance Table: Accounting- This is a chart of the table above.

		Number Met	Number Not Met	Percent Met	
ACCT130	ACCT130.1	ACCT130 SLO1 - Explain, analyze, and prepare journal entries to account for basic business events.	30.00	22.00	58%
	ACCT130.2	ACCT130 SLO2 - Explain, analyze, and prepare journal entries to account for accruals, deferrals, deferral adjustments, and depreciati..	30.00	22.00	58%
	ACCT130.3	ACCT130 SLO3 - Explain, analyze and prepare journal entries to account for cash transactions, explain and implement important int..	47.00	5.00	90%
	ACCT130.4	ACCT130 SLO4 - Explain, analyze, and prepare journal entries to account for short-term investments, accounts receivable, the allowance f..	30.00	22.00	58%
	ACCT130.5	ACCT130 SLO5 - Explain, analyze and prepare journal entries to account for inventory transactions utilizing cost flow concepts of avera..	37.00	15.00	71%
	ACCT130.6	ACCT130 SLO6 - Explain, analyze, and prepare journal entries to account for the purchase, depreciation, amortization, and disp..	34.00	18.00	65%
	ACCT130.7	ACCT130 SLO7 - Explain, analyze, and prepare journal entries to account for business activities involving current, contingent, and lo..	35.00	17.00	67%
	ACCT130.8	ACCT130 SLO8 - Explain, analyze, and preparation journal entries to account for business activities involving stockholders' equity.	26.00	26.00	50%
	ACCT130.9	ACCT130 SLO9 - Explain, analyze, and prepare journal entries to account for available for sale investments, equity investments, co..	30.00	22.00	58%
	ACCT130.10	ACCT130 SLO 10 - Explain, analyze, and prepare an income statement, balance sheet, and statement of stockholders' equity	33.00	19.00	63%
	ACCT130.11	ACCT130 SLO 11 - Explain, analyze, and prepare a statement of cash flows.	39.00	9.00	81%

V. Distance Education

With the start of the Coronavirus-19 pandemic, all accounting courses were taught in a distance learning, synchronous mode. This change was very abrupt in its timing and implementation. This was accomplished within a ten-day period with some re-starts along the way. All courses were approved for Emergency Remote Teaching on an emergency basis. Multiple platforms were made available. The Accounting program started the transition using ConexEd

but switched to the Zoom platform because it allowed students to speak up in class immediately. The ConexEd platform did not have that capability. Also, Zoom allows instructors to share the screens so students could observe the instructor presenting new material or solving an exercise using Excel, Word or showing a PDF. This allowed instructors to solve problems in Excel with the students watching in real time and able to ask questions and make comments.

Since the start of the pandemic, all accounting courses have been approved to asynchronous distance learning.

During the last six-month period, Financial Accounting 1 & 2, Managerial Accounting, Introduction to Accounting Systems, and Introduction to Financial Statement Analysis have been regularly offered using the asynchronous distance education (DE) mode.

Each year there has been a consistent difference of about five percentage points higher in the retention for face-to-face courses versus asynchronous DE classes.

It is important to note that for regular semesters (Fall & Spring) there is a significant difference in success rates for face-to-face class (FF) and asynchronous DE classes. Success rates averaged more than eight percentage points higher over the six-year period.

Accounting instructors ensure regular substantive instructor-initiated contact in DE asynchronous classes through the use of weekly announcements, email and discussion boards.

VI. Success, Retention & Equity

The Accounting program works to promote student success in several ways and at different times in each semester. Students are informed of the demanding nature of accounting at the start of each course. The hours of course time outside of class (which is higher than other classes) are emphasized. The cumulative nature of learning accounting is also stressed. Students are informed that each chapter builds upon the previous chapter so if a student falls behind, it is highly unlikely the student can catch up in the class

material. All of this information is also included in the syllabus distributed to students.

The program has continued to utilize textbooks with useful and versatile course management systems to deliver applied lessons and evaluate the student's understanding. The five most populated courses use MyLabAccounting by Pearson Publishing. The systems provide significant resources to aid student understanding of difficult topics and provide electronic tutoring via a study guide, flash cards, demonstration docs videos and the option to send their work directly to their own instructor.

Headcount for courses in the Accounting program slightly increased when the trend line for enrollment during the six-year period was examined. Headcount has averaged 900 students per year for the five years after the baseline year, in which the headcount was 836. That is an increase of more the almost eight percent.

Retention has remained fairly constant over the last six years up until the pandemic. The overall retention rate has ranged from 76% to a high of 87% through Fall 2019. During the pandemic the rate decreased to 83%.

The change to a two-semester Financial Accounting course should contribute to an improved retention rate as we emerge from the pandemic. The retention rates for the first year of the two courses averaged 84%, a marked improvement over the 74% average of the predecessor class.

Overall, student success rates have remained relatively constant until the time of the pandemic. Success in accounting courses ranged widely, from 48% to 92%. Once again it is seen that older returning students reflect a higher retention and success rate than younger students. Gender does not appear to a factor in student success with similar retention and success rates across the genders. Students new to Hancock show a lower success and retention rate that students continuing or returning students. Previous experience in accounting courses, with all their rigor, prompts better preparation and commitment.

These observations are drawn from the Program Statistics document at the end of this report.

Two major changes were approved and initiated shortly before the start of the Coronavirus-19 pandemic in March 2020.

- A. The Financial Accounting (Acct 130) course was changed to a two-semester course (Acct 131 and Acct 132) from the single-semester course. After several Small Group Instructional Diagnosis (SGID) sessions with students, comments on student evaluation forms, and feedback from the Advisory Committee, it had become apparent there was too much material being covered at too rapid a pace for the majority of students in a single semester. The new classes were first offered in Fall 2019. The initial results were showing improved test scores on exams covering the same material as compared to single semester version. The semester success rate and retention rate in the first semester the course was offered both jump 16 and 9 percentage points, respectively. During the first semester Acct 132 was offered, the semester success and retention rates both jump 35 and 24 percentage points, respectively.

- B. The Acct 100 course, Accounting for Entrepreneurs, was discontinued. Enrollment in the Entrepreneurial program declined and students were enrolling in the course believing it was an introductory accounting course. It was far from that in the topics and foundational material expected. This course experienced the lowest success rate at 48%. We launched the course, Introduction to Accounting, Acct 105, in Fall 2019 as a true survey course in accounting. This course focuses on the initial concepts of financial, managerial, and tax accounting. In the first semester of Acct 105, the success rate jumped to 66%. This course is expected to be a better funnel for students into other accounting courses.

Looking forward, a new effort to better prepare students for a business education was started in Spring 2022 by the Business Education Department. The Business department is preparing an orientation for incoming students to get them ready for classes and course expectations before they enter the classroom, on-campus or virtual. This will be used with students in all Business programs including the Accounting program. Too often students do not obtain

books for two to three weeks after the semester begins. They do not start homework until the last minute. They fail to understand that deadlines are real. They often do not understand the hours of work outside class which will be required to be successful. The orientation for business students has been designed to alleviate these situations, leading to improved student performance.

VII. Trend Analyses/Outlook

Despite the effects of the pandemic, accountants continue to be in demand not only in our local area but throughout the state. The use of technology has been increasing across all of the accounting disciplines. This has been reflective in the textbooks used in our program. More information on data analysis has been added to our textbooks used in class. In response to this change, a three-unit Excel comprehensive course has been added to the Accounting A.S degree and the Certificates of Achievement for Accounting and Bookkeeping.

Recently a Hancock Accounting major who went to Cal Poly SLO returned to campus to let us know that he is now working for a regional CPA firm in the Bay Area. He is earning a \$72,000 starting salary with an increase to \$80,000 annually when he passes the CPA exam. He said this all happened because he was introduced to Accounting at Hancock. He had not even considered a career in Accounting when he first started at Hancock.

Enrollment has dropped somewhat since the pandemic, which is not covered in the review. The non-transfer level courses have been has had lower enrollment than the transfer level courses. Many of these students have families and job, both of which were heavily impacted during the Coronavirus-19 pandemic. With the upgraded programs, students are better prepared to enter the workforce. No other changes in the programs are planned at this time.

The Hancock curriculum is comparable to all other Community Colleges in California. Transfer level courses have been approved for transfer by CSUs and UCs . Non-transfer level courses have been reviewed for basic level content

preparing students for the workforce right away. All textbooks are current and reflect best practices in accounting with tools for student success.

VIII. Long -Term Program Goals and Action Plans

While moderate to significant progress was made in achieving the Accounting program goals, the program will continue to work towards improving the strength of the program and student preparation for successful education and employment in the accounting workforce.

A. Increase student success and student retention. These related goals have been addressed as previously discussed. With the recently implemented course changes, these goals will continue to be the heart of our purpose as a community college.

B. Developing more tutors and maintaining close communications with them will strengthen the Accounting programs and contribute to the goals of student success through student retention.

C. Expanding the Accounting Advisory Committee roster with accountants from additional specializations and industries will continue as a long-term goal.

Assessment Plan

In reviewing the Allan Hancock College Mission Statement and the Six Factors for Student Success, the Accounting program has significant congruence with both.

AHC Mission Statement

Allan Hancock College fosters an educational culture that values equity and diversity, and engages students in an inclusive learning environment. We offer pathways that encourage our student population to achieve personal, career, and academic goals through coursework leading to skill building, certificates, associate degrees and transfer.

Six Factors for Student Success

The College has outlined six factors for student success which are: Valued, Focused, Engaged, Directed, Nurtured and Connected.

With the new courses developed and the enhancements to all three Accounting programs during the last six years, there are no significant changes in the overall Accounting program goals being considered at this time.

The Accounting Program goals are directed in two areas:

1. Increase enrollment in Accounting program courses.
 - A. Better promotion of Accounting program courses to students through cooperative in-class promotion with other business courses.
 - B. Use of AHC social media to remind and promote Accounting program courses outside of campus.
2. Better student retention and success in Accounting program courses.
 - A. Development of a new student orientation for Business and Finance program students. Planned for launch during the summer of 2022.
 - B. Continue to monitor and refine the two-semester course for Financial Accounting (Acct 131 and Acct 132) with the aim to improve student focus, engagement, and connection to and with the material.

ACCOUNTING REVIEW OF PREREQUISITES, COREQUISITES, AND ADVISORIES**Summary****List all courses in ACCOUNTING Discipline/Program**

Course Prefix No	CURRENT Prerequisite/Coreq/ Advisory/ Limitation on Enrollment	LEVEL OF SCRUTINY (Statistics, Content Review, UC/CSU Comparison, Student Survey – list all)	RESULT (i.e., current PCA is established, should be dropped/modified or new PCA is established)	ACTION TO BE TAKEN (None, APP- Major or M
ACCT 105	None			None
ACCT 131	None			None
ACCT 132	Prerequisite: ACCT 131	Content Review	Keep prerequisite	None
ACCT 140	Prerequisite: ACCT 130 or ACCT 131 & ACCT 132	Content Review	Keep prerequisite	None
ACCT 150	Prerequisite: ACCT 130 or ACCT 131 & ACCT 132 or ACCT 317 & ACCT 318	Content Review	Keep prerequisite	None
ACCT 160	Prerequisite: ACCT 130 or ACCT 131 & ACCT 132 or ACCT 317 & ACCT 318	Content Review	Keep prerequisite	None
ACCT 170	None			None
ACCT 317	None			None
ACCT 318	Prerequisite: ACCT 317	Content Review	Keep prerequisite	None
ACCT 327	Prerequisite: ACCT 317	Content Review	Keep prerequisite	None
ACCT 399	None			None

PLAN OF ACTION - PRE-VALIDATION
Six-Year Program Review

DEPARTMENT: Business Education

PROGRAM: Accounting

List below as specifically as possible the actions which the department plans to take as a result of this program review. Be sure to address any problem areas which you have discovered in your analysis of the program. Number each element of your plans separately and for each, please include a target date.

**RECOMMENDATIONS TO IMPROVE STUDENT LEARNING
 OUTCOMES AND
 ACHIEVEMENT**

**Target
 Date**

<p>To Increase student success rate for students</p> <ul style="list-style-type: none"> • Explore developing a new student orientation for Business and Finance students and/or working with counseling with their new orientation just developed called PD 700. • Continue to utilize Success Network early alert counseling system • Continue to create videos addressing key concepts and procedures for all chapters in Financial Accounting and Managerial Accounting. 	<p>Fall 2022 and Ongoing</p>
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**RECOMMENDATIONS TO ACCOMMODATE CHANGES IN
 STUDENT CHARACTERISTICS**

Target Date

<p>Enrollment Changes To Increase Accounting enrollment</p>	<p>Fall 2022 and Ongoing</p>
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<ul style="list-style-type: none"> • Continue to monitor and update the Accounting program on the website to advertise the program & continue to increase enrollment. • Update the Accounting brochures and advertising materials to reflect changes to certificates and degrees. <p>Demographic Changes</p> <ul style="list-style-type: none"> • Explore additional courses needed for Accounting degree and certificates based on advisory and labor market needs to better prepare students for employment. 	<p>Fall 2022 and Ongoing</p>
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RECOMMENDATIONS TO IMPROVE THE EDUCATIONAL ENVIRONMENT

Target Date

<p>To Improve Accounting Programs and Increase Relevancy</p> <ul style="list-style-type: none"> • Explore additional courses needed for Accounting degree and certificate based on advisory and labor market needs to better prepare students for employment. • Continue to monitor classes offered at neighboring colleges and make adjustment based on the needs of community. • In concert with input from Advisory Committee make changes to courses, certificates, and degrees. 	<p>Fall 2022 and Ongoing</p>
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EXHIBITS

STUDENT DATA SUMMARY

STUDENT DATA

STATISTICS

Student Data Summary

Summary of Student Survey Responses

During the Fall 2021 semester, a survey was made available to all students enrolled in Accounting program courses regardless of class mode or instructor status.

Please note that the Fall 2021 semester was the first semester accounting classes were held on campus since March 2022, a duration of 491 days.

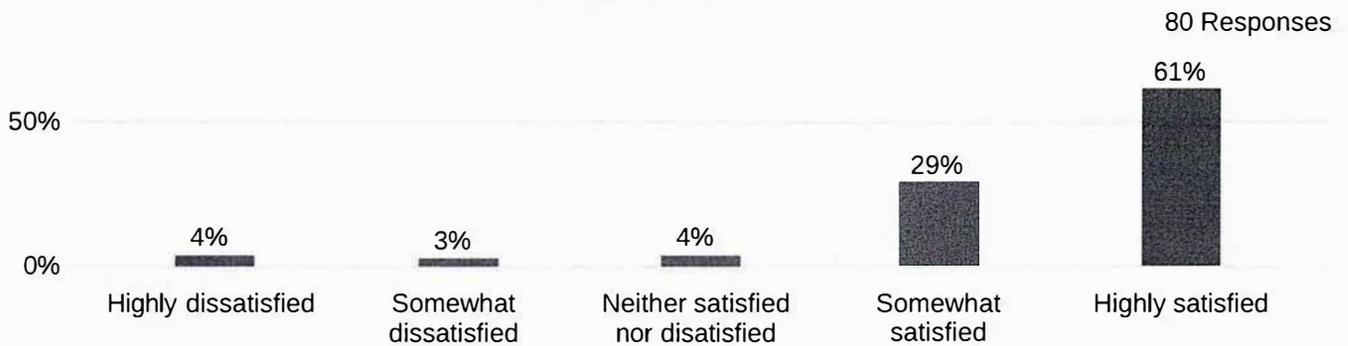
The following are key observations from the responses.

- Of the 90% of respondents who were satisfied with the quality of instruction in the Accounting program, 61% were highly satisfied.
- Of the respondents, 37% were dissatisfied or neutral regarding advice about the program from counselors.
- Of the 90% of respondents who were satisfied with the way the Accounting program meets their educational goals, 60% were highly satisfied.
- Of the respondents, 31% were dissatisfied or neutral regarding the availability of courses offered in the Accounting program.
- Of the respondents, 83% were satisfied with the content of the courses offered in the Accounting program.
- Of the respondents, 62% reports an improved attitude about accounting as compared to the beginning of the semester.
- Of the respondents, 68% plan on taking additional courses in the Accounting program.

**Accounting Program
Student Data
Fall 2021
Total responses: 80**

Please answer the following questions as they pertain to your experience in this course and all other courses in the Accounting program at Allan Hancock College.

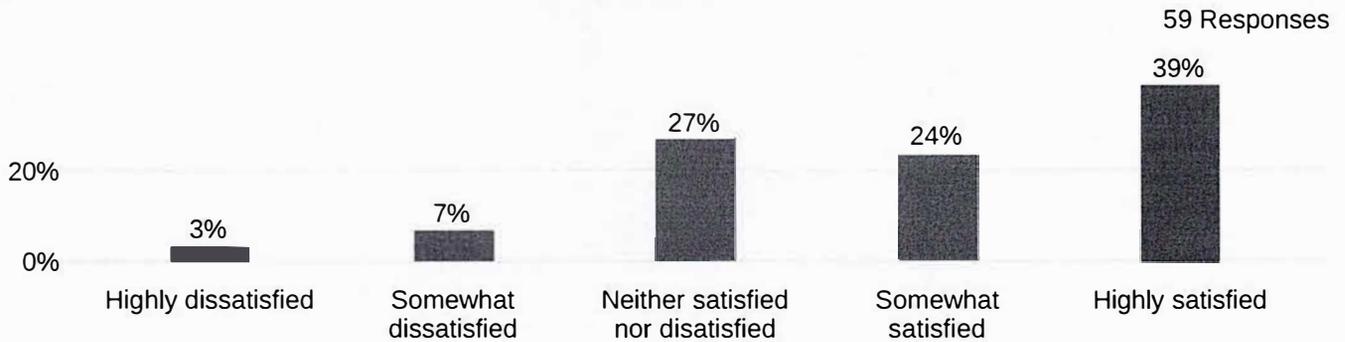
Q2_1 - Quality of instruction within the program



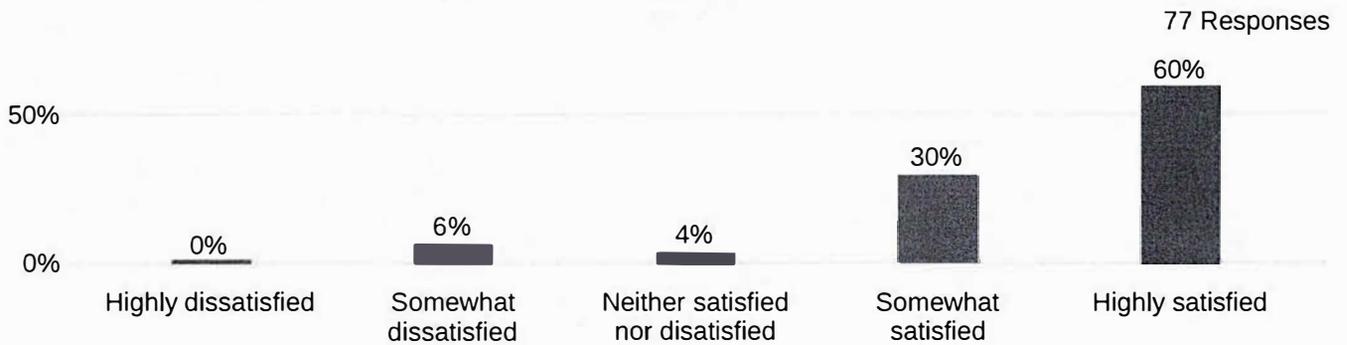
Q2_2 - The way textbooks and other materials used in courses within the program help me learn



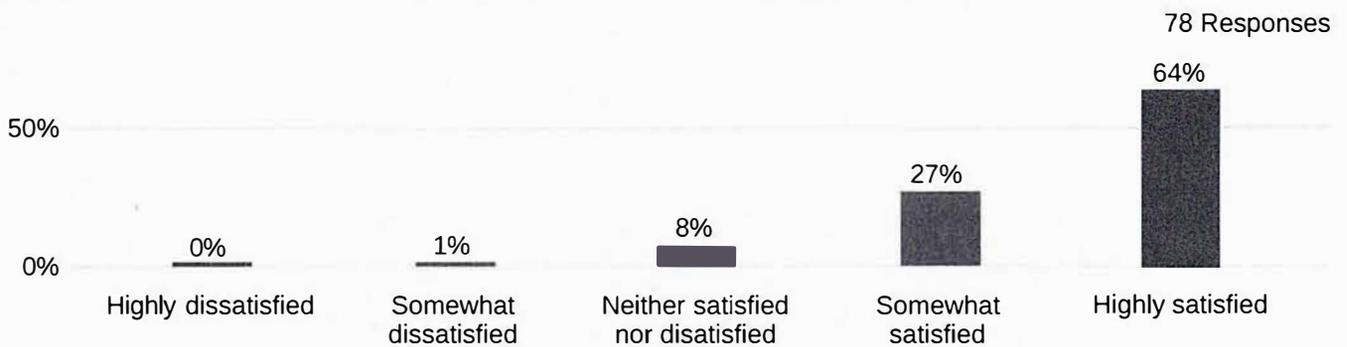
Q2_3 - Advice about the program from counselors



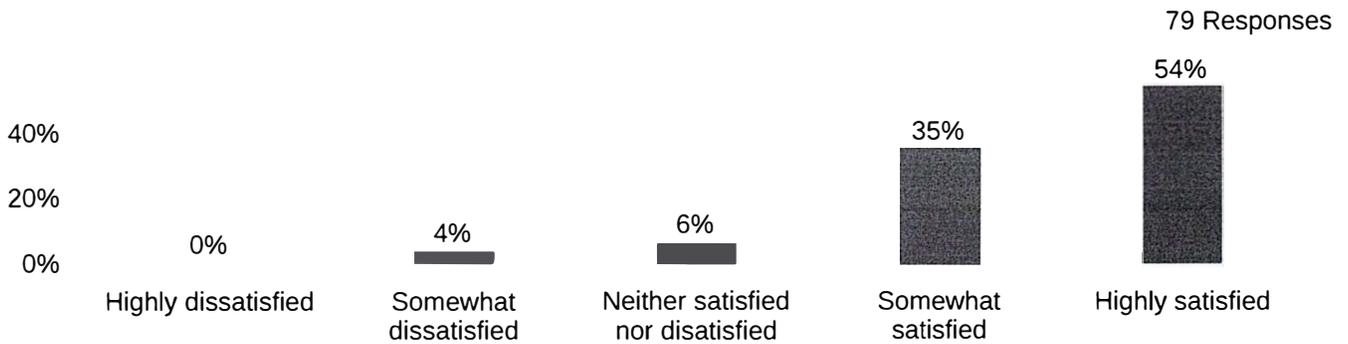
Q2_4 - The way this program meets your educational goals



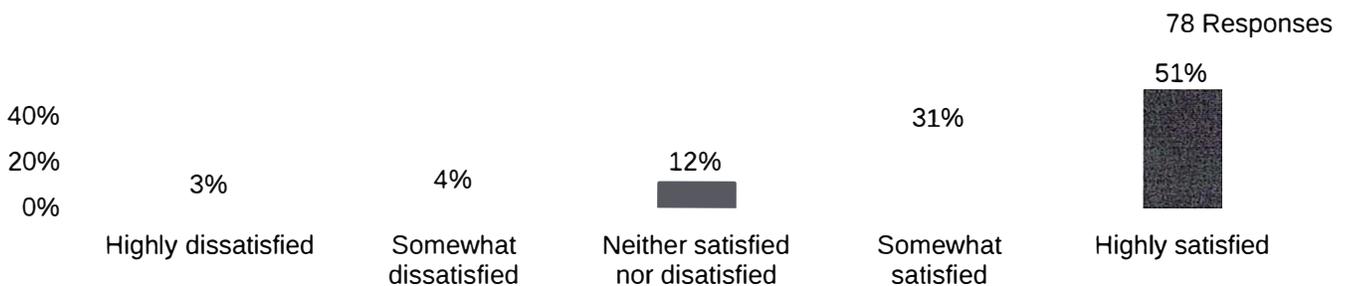
Q2_5 - Contribution towards your intellectual growth



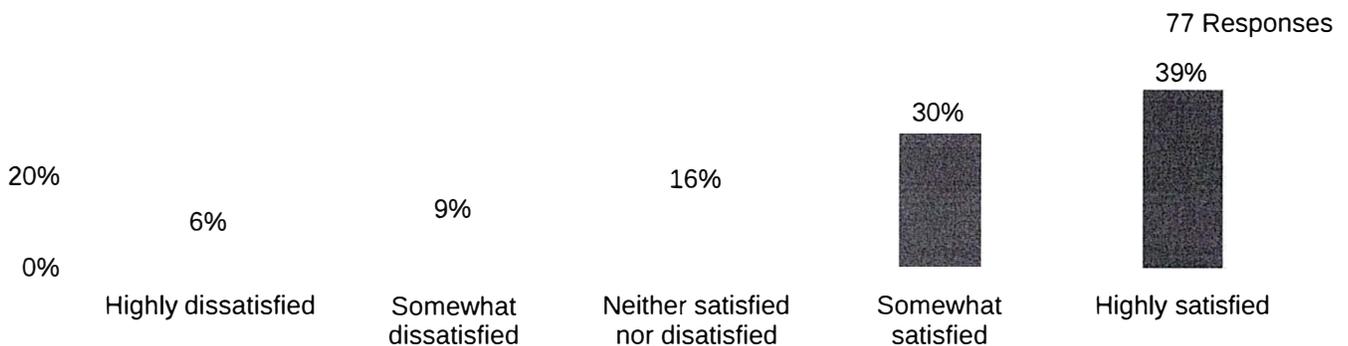
Q2_6 - Clarity of course goals and learning objectives



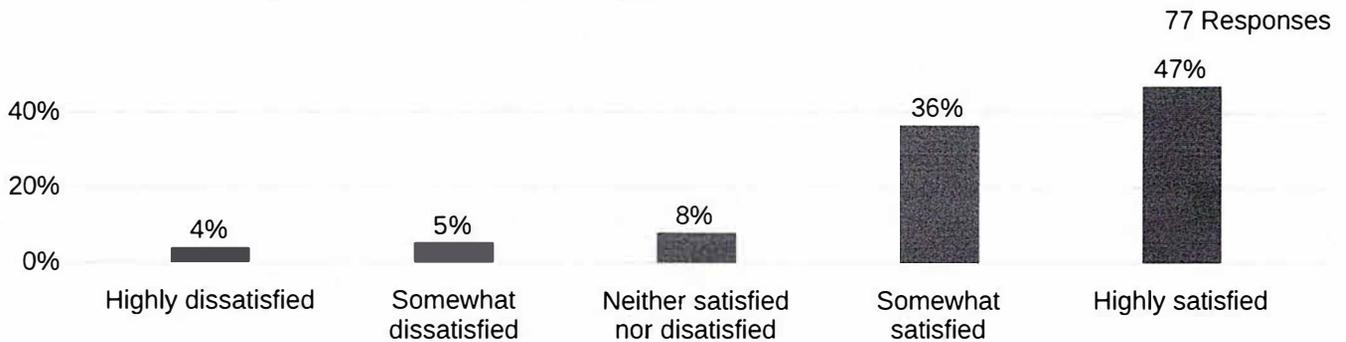
Q2_7 - Feedback and assessment of progress towards learning objectives



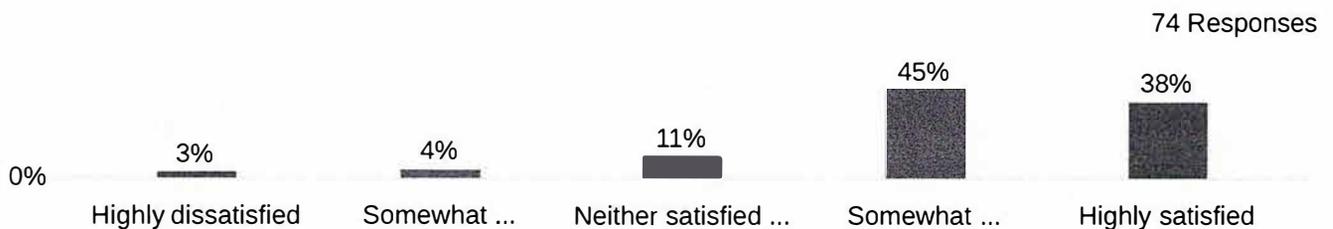
Q2_8 - The availability of courses offered in the Accounting program



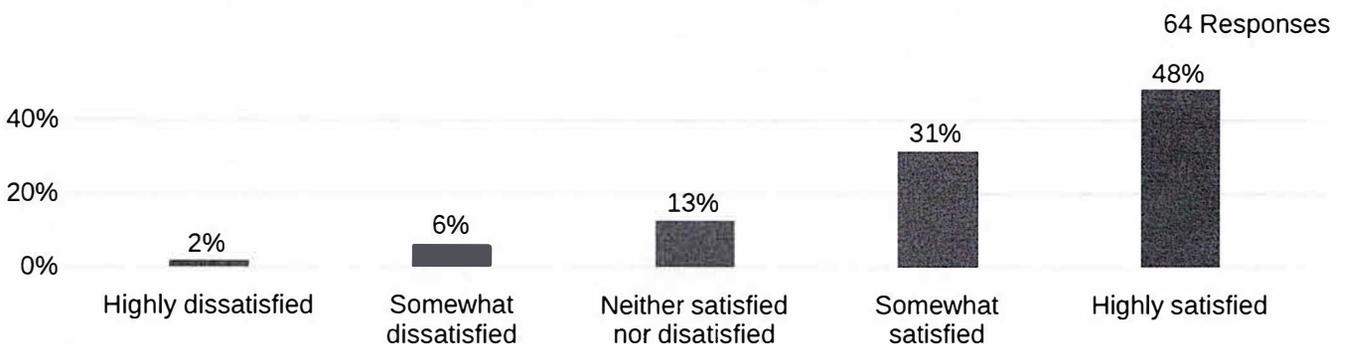
Q2_9 - The content of courses offered in the Accounting program



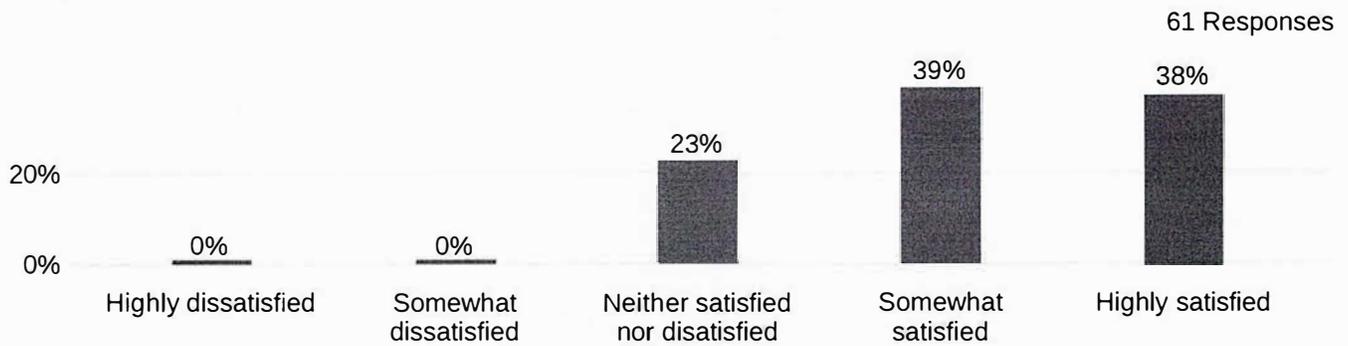
Q2_10 - The coordination of courses offered in the Accounting program and courses offered in other departments that may be required for your major



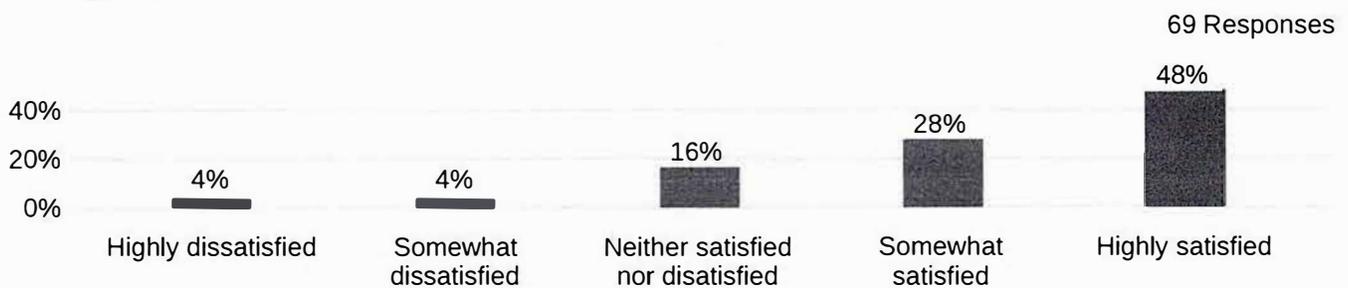
Q2_11 - The physical facilities and space (e.g., classrooms, labs)



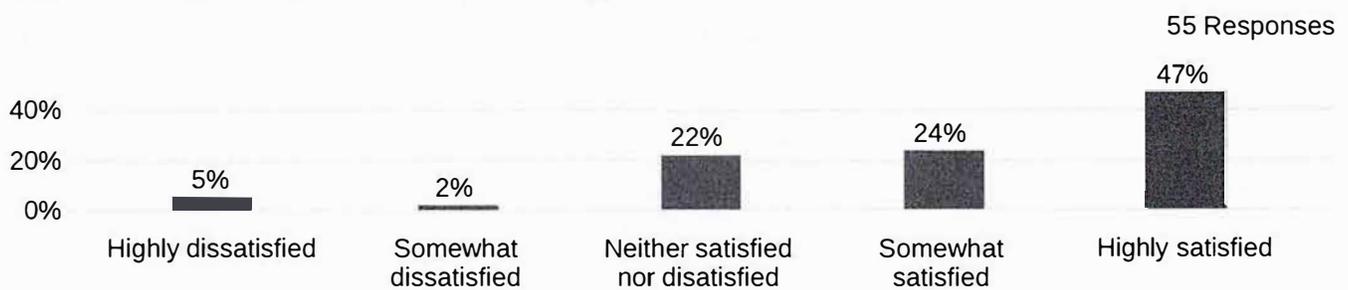
Q2_12 - Instructional equipment (e.g., computers, lab equipment)



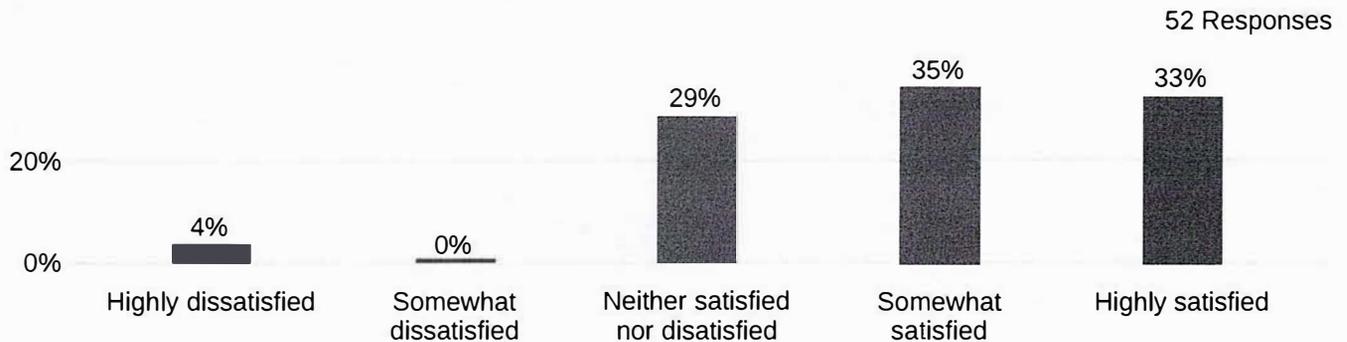
Q2_13 - Presentation of classes via the college's Canvas course management system



Q2_14 - Course assistance through tutorial services (e.g through the Tutorial Center, Math Lab, Writing Center)

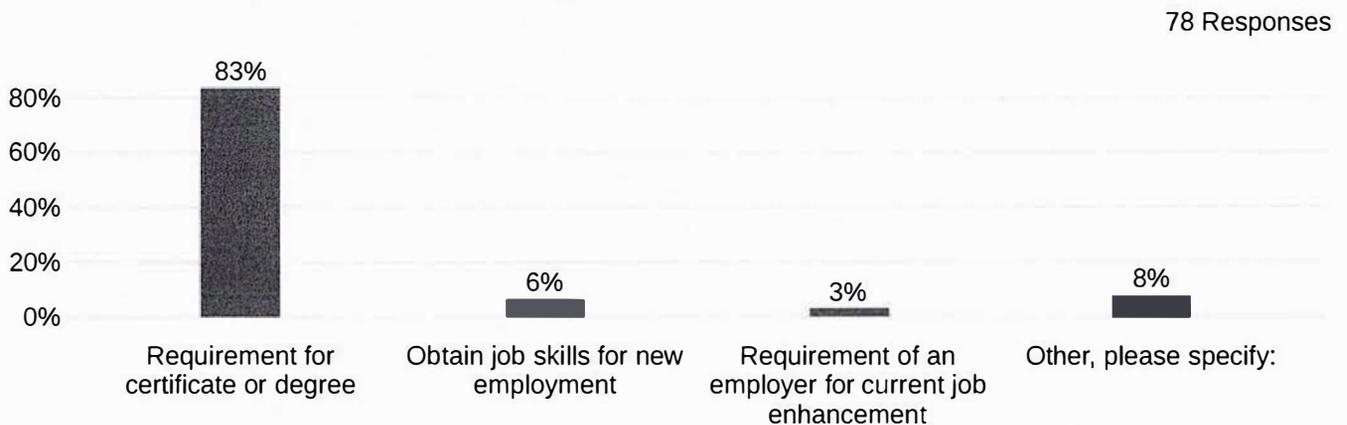


Q2_15 - Availability of appropriate resources in the libraries

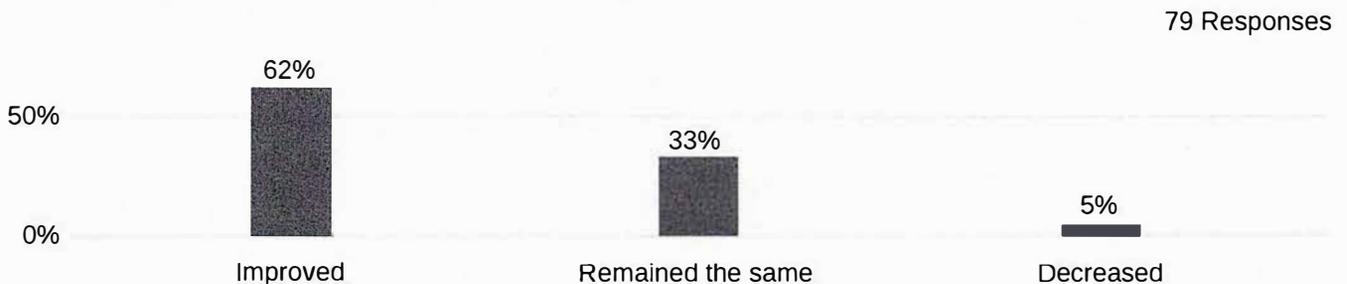


Part II. Please answer the following questions about the Accounting program.

Q4 - Which of the following best describes your reason for taking this and other courses in Accounting? - Selected Choice

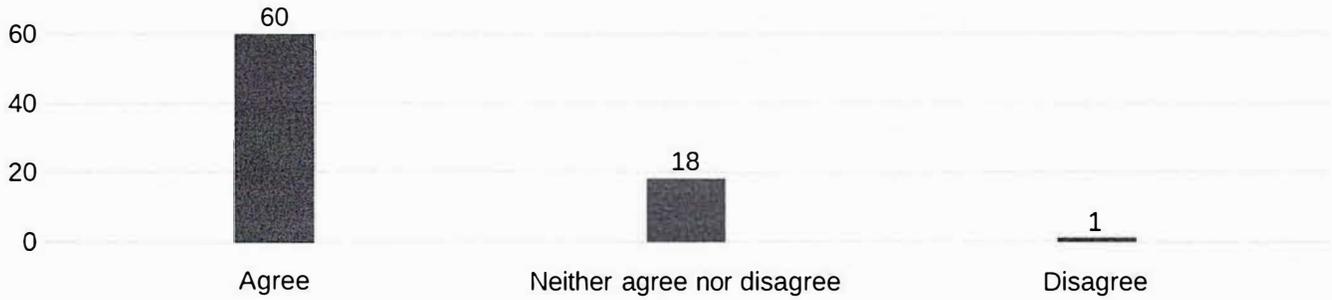


Q5 - Compared to the beginning of the semester, your attitude about Accounting has...



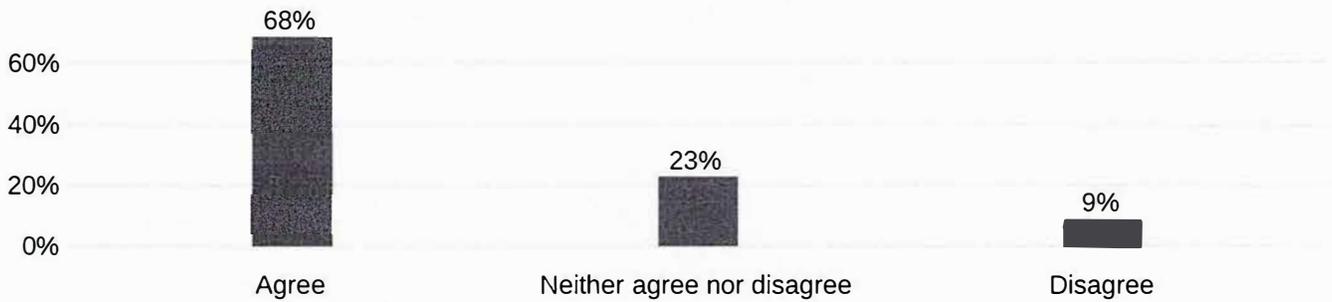
Q6_1 - I would recommend taking courses in Accounting.

79 Responses



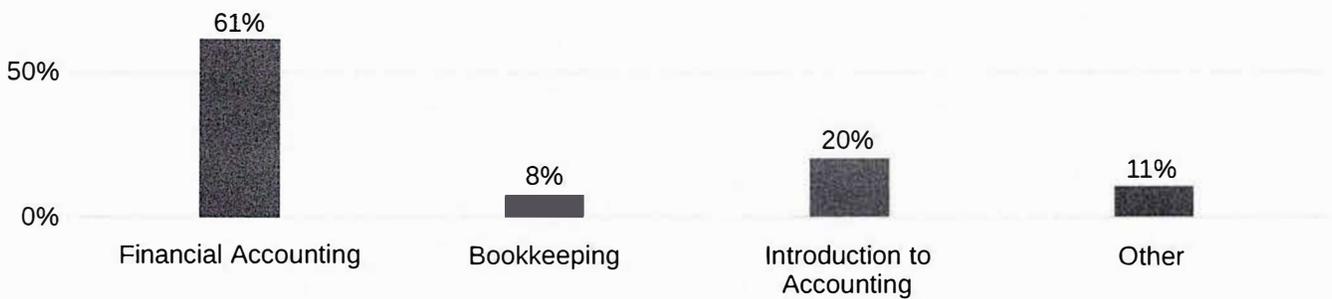
Q6_2 - I plan on taking additional courses in Accounting.

79 Responses



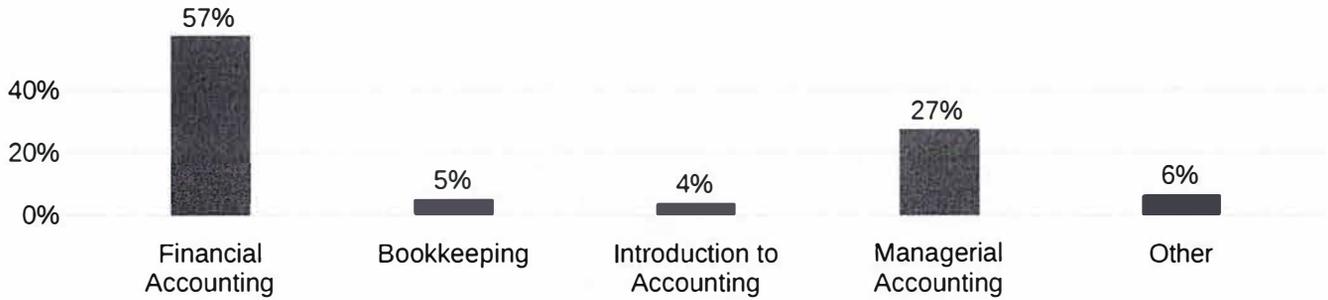
Q7 - Which of the following courses have you taken in Accounting?

76 Responses



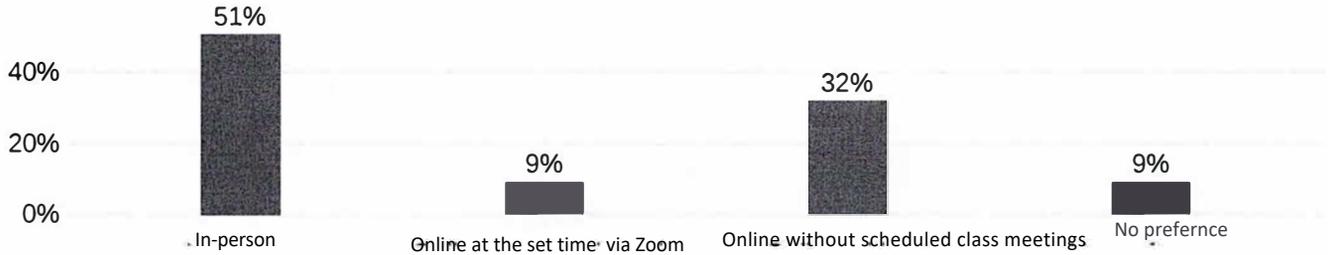
Q8 - Which courses are you taking this semester in Accounting?

77 Responses



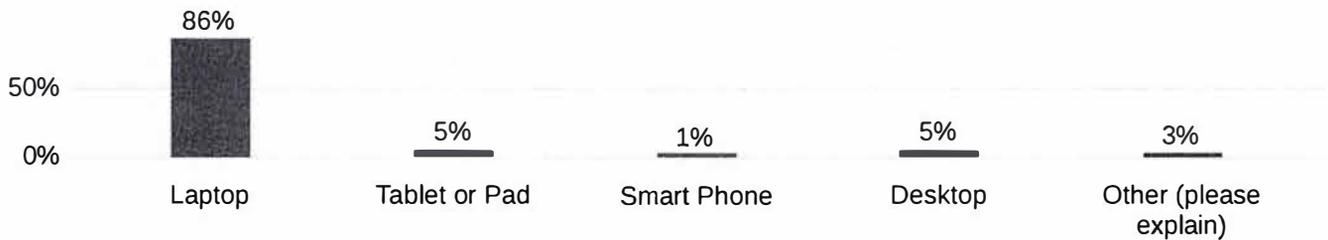
Q13 - Which type of course format do you prefer for Accounting classes?

79 Responses



Q14 - What type of equipment are you primarily using for the course? - Selected Choice

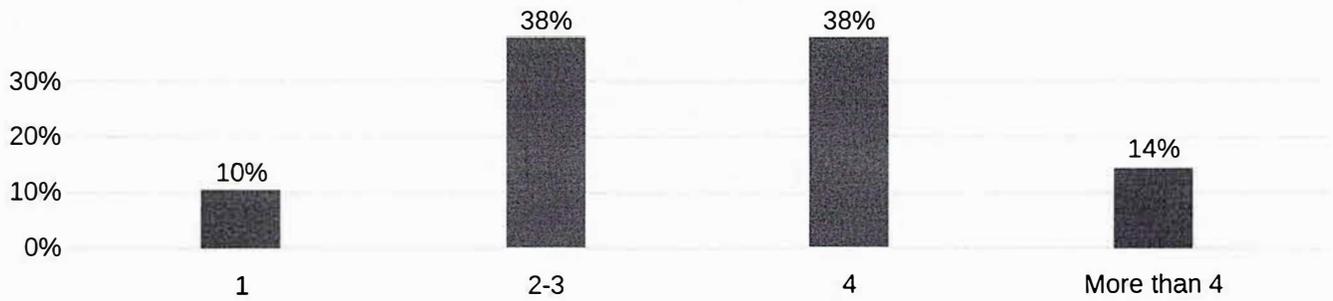
79 Responses



Part III. Background questions.

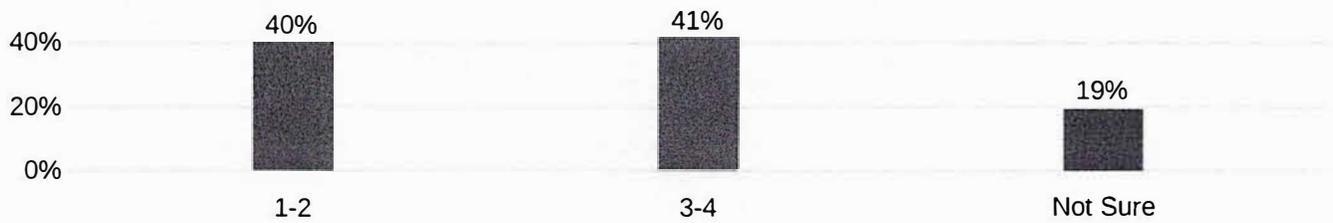
Q10 - How many classes are you taking this semester?

77 Responses



Q11 - How many more semesters do you plan to attend at Hancock?

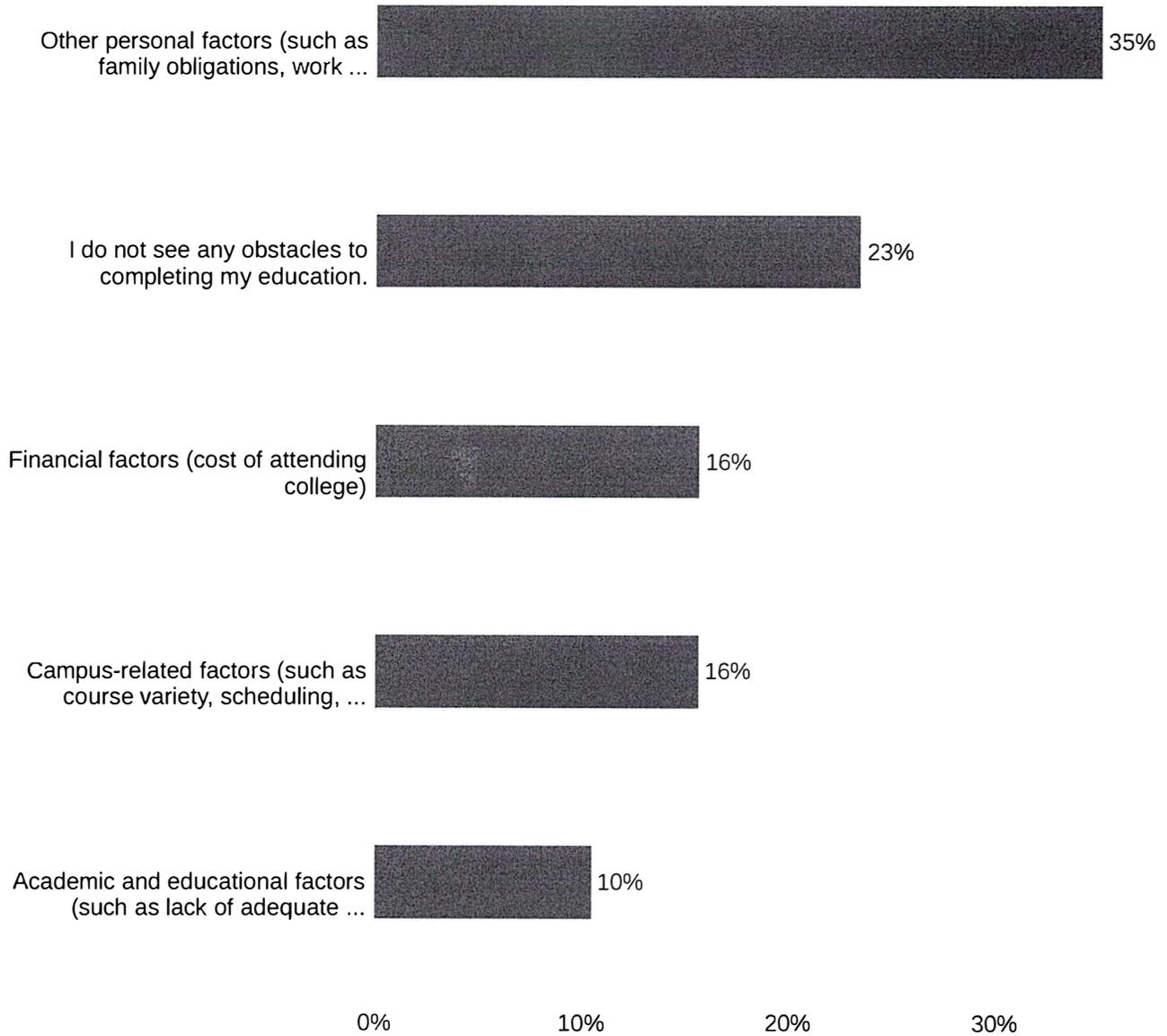
78 Responses



● Percentage

Q15 - Which one of the following presents the greatest obstacle to reaching your educational goals?

77 Responses



Q12 - What is your final academic goal?

77 Responses



Program Statistics

Quick Facts

1. Retention & Success
2. Demographics
3. Credit Equity Outcomes
4. Online/Onsite Retention and Success Comparison
5. Efficiency Graphs & Tables
6. Degrees & Certificates
7. FTEF Overload & Efficiency

Course Demographics by Outcome

Major Match

1. Retension and Success

Program Data

STEP 1 | Choose subjects: ACCT

Subjects: ACCT

STEP 2 | Choose awards: Accounting

Awards: Accounting

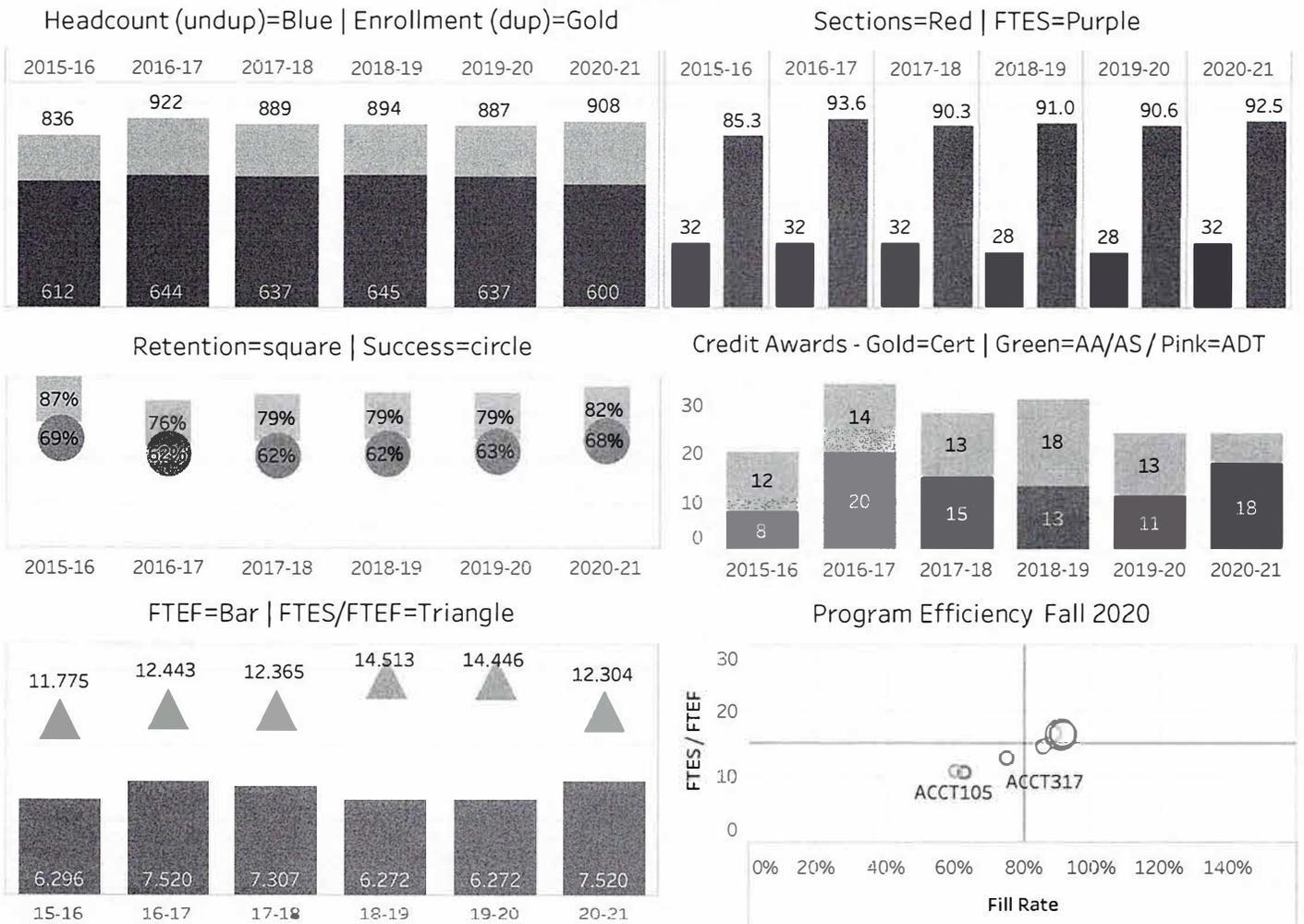
STEP 3 | Choose majors: Accounting

Student Majors: Accounting

Contents

- 1 - Enrollment, headcount, sections, FTES, retention, success
- 2 - Demographics
- 3 - Equity outcomes
- 4 - Online\Face to face comparison
- 5 - Efficiency
- 6 - Program awards & majors
- 7 - Faculty load
- A - Course demographic detail
- B - Awards by major detail

Quick Program Facts



Data Source: Student-MIS; Award, Major & Faculty-Banner | Headcount-unduplicated students; Enrollment-duplicated students; Retention-students who receive a grade in the course; Success-students who receive a passing grade in the course; FTES/FTEF target is 15+; Fill Rate target is 80%+

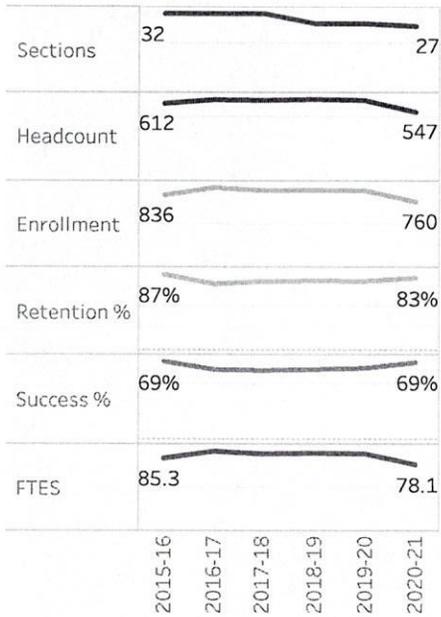
1 Outcomes ACCT

	course_ All												EW Grade Exclude EW									
	Sum 2014	Sum 2015	Fall 2015	Spring 2016	Sum 2016	Fall 2016	Winter 2017	Spring 2017	Sum 2017	Fall 2017	Winter 2018	Spring 2018	Sum 2018	Fall 2018	Winter 2019	Spring 2019	Sum 2019	Fall 2019	Winter 2020	Spring 2020	Fall 2020	Spring 2021
Sections	4	4	15	13	4	14	1	13	4	13	1	14	2	13	1	12	2	13	1	12	12	15
Headcount	116	121	334	308	101	345	31	325	101	333	35	342	72	369	36	347	61	370	28	340	307	369
Enrollment	118	122	382	332	123	397	31	371	104	380	35	370	72	415	36	371	61	423	28	375	349	411
retained	91	107	324	293	97	292	21	290	82	290	28	298	52	337	18	301	44	324	18	265	284	339
Retention %	77%	88%	85%	88%	79%	74%	68%	78%	79%	76%	80%	81%	72%	81%	50%	81%	72%	77%	64%	85%	82%	83%
success	73	83	253	244	85	215	21	255	62	215	23	247	38	278	11	231	28	245	11	239	241	276
Success %	62%	68%	66%	73%	69%	54%	68%	69%	60%	57%	66%	67%	53%	67%	31%	62%	46%	58%	39%	77%	70%	68%
FTES	11.5	11.9	39.1	34.3	11.9	40.6	3.0	38.0	10.2	38.8	3.4	37.9	7.0	42.4	3.5	38.1	5.9	43.3	2.7	38.7	36.0	42.1

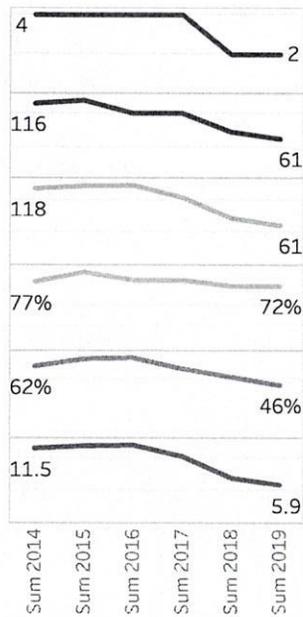
Outcomes Allan Hancock College Credit

	Sum 2015	Fall 2015	Winter 2016	Spring 2016	Sum 2016	Fall 2016	Winter 2017	Spring 2017	Sum 2017	Fall 2017	Winter 2018	Spring 2018	Sum 2018	Fall 2018	Winter 2019	Spring 2019	Sum 2019	Fall 2019	Spring 2020	Sum 2020	Fall 2020	Spring 2021
Sections	355	1,177	41	1,220	357	1,184	41	1,214	333	1,168	45	1,186	270	1,145	47	1,159	299	1,208	1,212	272	1,119	1,107
Headco..	5,593	10,982	1,051	11,341	4,354	12,111	1,023	11,636	5,306	11,889	1,118	11,320	4,596	11,380	1,171	10,580	4,940	12,091	11,342	4,633	10,462	10,076
Enrollm..	8,789	28,471	1,270	28,153	8,305	29,268	1,314	28,161	8,052	28,754	1,480	26,960	6,868	28,650	1,535	26,193	7,252	30,166	26,977	7,364	25,401	23,090
Retentio n %	90%	86%	84%	89%	90%	88%	87%	88%	90%	87%	87%	88%	90%	87%	88%	88%	92%	88%	92%	90%	88%	89%
Success %	77%	70%	71%	73%	80%	71%	77%	74%	80%	71%	79%	74%	80%	71%	79%	74%	81%	72%	85%	80%	72%	75%
FTES	1,009	3,807	111	3,715	967	4,197	115	4,020	900	4,126	139	3,869	835	4,061	169	3,827	846	4,136	3,763	827	3,531	3,231

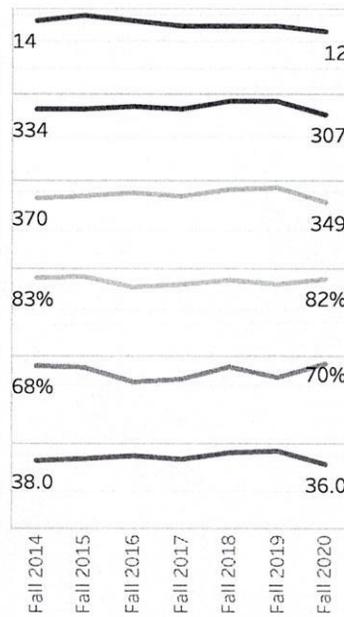
ACCT Academic Year



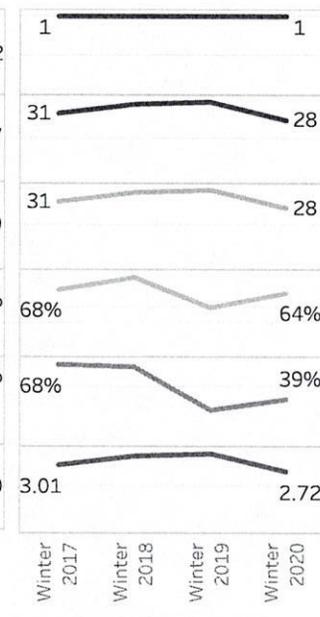
Summer Terms



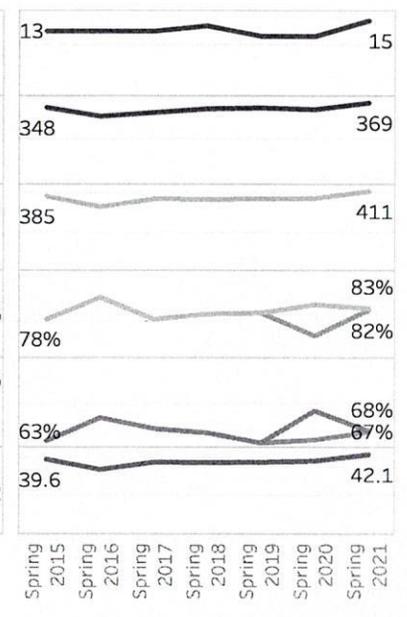
Fall Terms



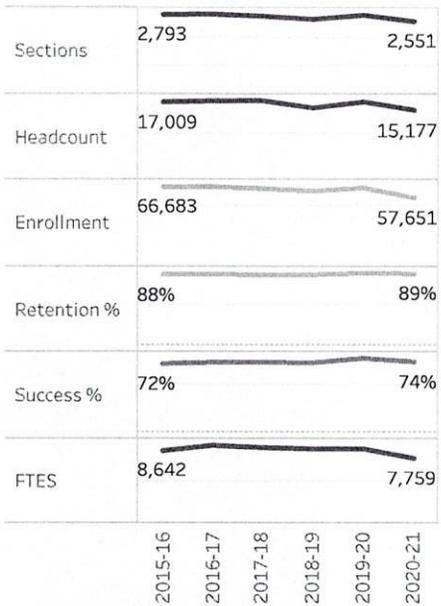
Winter Terms



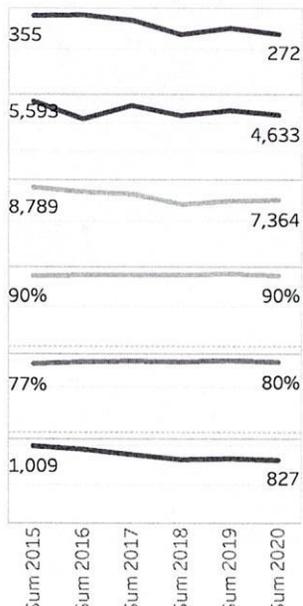
Spring Terms



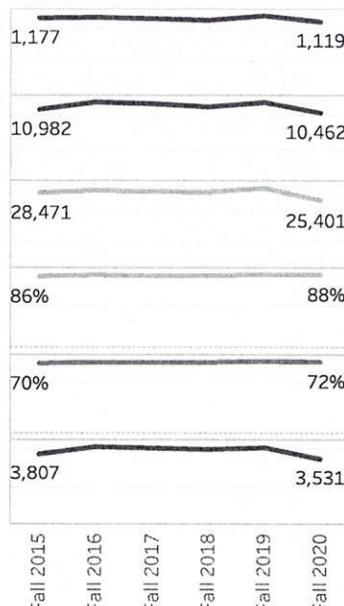
AHC Credit Academic Year



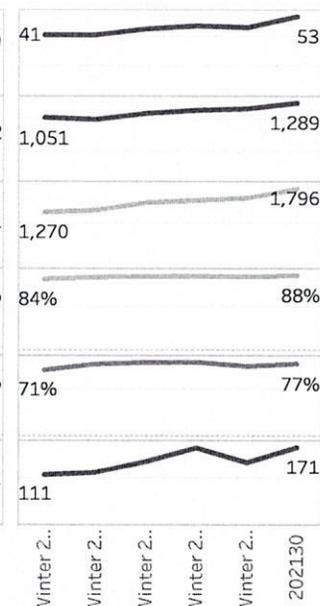
Summer Terms



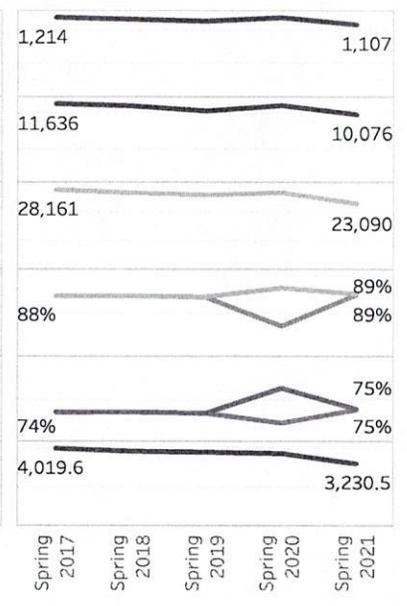
Fall Terms



Winter Terms



Spring Terms



1 Retention & Success by academic year by course ACCT

course_	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
ACCT100	49% 89%	48% 64%	65% 90%	83% 93%	75% 80%	
ACCT105						66% 78%
ACCT130	67% 83%	57% 73%	49% 72%	47% 70%	53% 75%	
ACCT131						59% 75%
ACCT132						78% 94%
ACCT140	79% 89%	78% 84%	80% 88%	79% 91%	78% 93%	73% 87%
ACCT150	86% 88%	69% 73%	87% 89%	88% 92%	91% 91%	76% 82%
ACCT160	56% 80%	64% 75%	67% 81%	60% 72%	70% 85%	75% 88%
ACCT170	63% 85%	54% 85%	59% 72%	74% 87%	72% 82%	75% 91%
ACCT317	73% 98%	64% 80%	69% 84%	72% 76%	63% 70%	83% 83%
ACCT318	88% 92%	95% 95%	87% 87%	84% 95%	85% 85%	92% 100%
ACCT327	64% 82%	62% 74%	53% 67%	76% 84%	51% 59%	68% 81%
Grand Total	69% 87%	62% 76%	62% 79%	62% 79%	63% 79%	69% 83%

Retention % and Success % for each course_ broken down by Academic Year. Color shows details about Retention % and Success %. The data is filtered on TERM_CODE, CB04, subject and course. The TERM_CODE filter excludes 201510, 201520, 201540, 202110 and 202130. The CB04 filter keeps C, D and N. The subject filter keeps ACCT. The course filter has multiple members selected.

Measure Names
 Retention %
 Success %

1 Retention & Success by summer term by course ACCT

course	Term Code_											
	Sum 2015		Sum 2016		Sum 2017		Sum 2018		Sum 2019		Sum 2020	
ACCT100	44%	88%	54%	62%								
ACCT130	70%	83%	70%	80%	48%	76%	53%	72%	46%	72%	61%	77%
ACCT140	81%	95%	78%	89%	68%	77%					82%	93%
ACCT317					85%	90%						
Grand Total	68%	88%	69%	79%	60%	79%	53%	72%	46%	72%	67%	82%

Measure Names

-  Retention %
-  Success %

1 Retention & Success by fall term by course ACCT

course_	Fall 2015	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020
ACCT100	53% 86%	43% 68%	65% 94%	85% 95%	73% 79%	
ACCT105						67% 81%
ACCT130	58% 78%	39% 65%	34% 64%	44% 66%	43% 70%	
ACCT131						60% 79%
ACCT140	80% 92%	77% 82%	80% 87%	81% 91%	69% 91%	77% 87%
ACCT150	85% 89%	52% 60%	93% 93%	88% 92%	91% 91%	70% 77%
ACCT160	56% 80%	83% 90%	68% 81%	65% 74%	63% 81%	
ACCT170	52% 81%	35% 78%	60% 73%	79% 96%	64% 77%	77% 87%
ACCT317	81% 100%	74% 93%	56% 84%	72% 76%	63% 70%	83% 83%
ACCT327	64% 82%	55% 73%	52% 69%	82% 94%	40% 52%	68% 79%
Grand Total	66% 85%	54% 74%	57% 76%	67% 81%	58% 77%	70% 82%

Measure Names

-  Retention %
-  Success %

1 Retention & Success by spring term by course ACCT

course_	Spring 2016	Spring 2017	Spring 2018	Spring 2019	Spring 2020	Spring 2021
ACCT100	50% 95%	50% 59%	65% 87%	81% 90%	77% 82%	
ACCT105						66% 76%
ACCT130	73% 87%	67% 80%	59% 77%	49% 77%	70% 82%	
ACCT131						57% 73%
ACCT132						78% 94%
ACCT140	76% 83%	79% 84%	85% 92%	78% 90%	91% 95%	69% 87%
ACCT150	88% 88%	85% 85%	76% 82%			87% 93%
ACCT160		42% 58%	67% 81%	56% 70%	75% 88%	75% 88%
ACCT170	75% 90%	69% 90%	59% 71%	68% 74%	79% 86%	73% 96%
ACCT317	66% 97%	50% 61%	70% 78%			
ACCT318	88% 92%	95% 95%	87% 87%	84% 95%	85% 85%	92% 100%
ACCT327		75% 75%	57% 64%	70% 75%	71% 71%	67% 83%
Grand Total	73% 88%	69% 78%	67% 81%	62% 81%	77% 85%	68% 83%

Measure Names

-  Retention %
-  Success %

2. Demographics

course_
All

Program Demographics ACCT

Choose individual course via filter or see Appendix A for full demographic course details

Academic Year

Age Category	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Under 20	83	9.9	87	11.9	101	11.6	130	15.4	132	16.3	157	19.6
20-24	253	34.5	271	37.9	243	32.7	258	33.4	247	32.9	167	22.2
25-29	100	14.7	103	14.6	124	17.7	108	16.5	98	15.3	86	12.7
30-34	65	9.2	73	11.5	68	10.9	59	9.3	64	9.1	48	7.1
35-39	41	5.4	48	6.8	44	6.0	33	4.5	33	5.0	36	6.5
40-49	49	7.3	46	6.8	48	7.2	50	8.3	50	8.1	43	6.7
50+	30	4.3	28	4.2	27	4.2	28	3.7	30	3.9	23	3.4

ETHNICITY	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Asian	25	3.5	27	3.7	27	4.4	24	3.1	30	4.4	15	2.4
Black	17	2.7	15	2.0	21	2.9	21	2.9	16	2.0	9	1.0
Filipino	15	2.0	25	4.6	26	3.8	19	3.1	13	1.7	13	1.6
Hispanic	323	44.1	330	48.2	301	42.5	294	41.4	278	38.2	225	31.3
NativeAm	6	0.9	9	1.5	8	1.4	13	1.4	12	2.1	15	2.5
Paclsl	4	0.6	2	0.2	5	0.6	4	0.5	5	0.7	5	0.6
White	223	31.4	234	31.2	249	34.5	269	38.5	276	40.9	258	37.9

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Female	365	52.5	371	55.6	343	50.2	353	51.6	352	52.5	303	45.5
Male	247	32.8	270	35.8	289	39.5	288	39.0	275	37.2	233	30.9
Unknown			1	0.1	3	0.4	3	0.4	3	0.3	4	1.0

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
First Time	22	2.6	30	3.4	22	2.4	36	4.5	26	2.8	44	4.7
First Time Transfer	63	7.5	47	5.7	59	7.6	38	4.9	23	2.6	19	2.2
Continuing	459	62.1	503	71.7	490	67.2	537	73.3	523	72.9	453	62.2
Returning	103	13.1	85	10.7	101	12.8	68	7.9	93	11.6	66	8.2
Special Admit	1	0.1					2	0.2				
Unknown							1	0.1				
Grand Total	612	85.3	642	91.4	635	90.1	644	90.9	630	89.9	540	77.3

2 Demographics Allan Hancock College Credit

Age Category	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Under 20	4,528	2,759	5,805	3,105	6,308	3,155	6,018	3,326	7,482	3,583	6,828	3,029
20-24	6,054	3,341	5,700	3,398	5,460	3,190	5,057	3,070	4,867	2,853	4,251	2,441
25-29	2,555	1,118	2,440	1,255	2,395	1,212	2,071	1,101	2,060	1,089	1,831	986
30-34	1,533	528	1,379	578	1,327	556	1,173	560	1,130	507	1,109	550
35-39	969	292	924	357	891	328	758	319	844	342	706	296
40-49	1,262	356	1,042	379	1,040	384	801	328	874	324	732	306
50+	966	248	789	227	676	210	608	189	583	185	447	151

ETHNICITY	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Asian	582	275	512	264	469	214	386	186	378	187	280	140
Black	673	359	583	326	555	278	459	259	491	278	437	232
Filipino	473	292	483	309	462	269	450	305	488	259	405	234
Hispanic	8,196	4,670	8,206	4,873	7,475	4,482	6,604	4,071	7,536	4,047	6,704	3,456
NativeAm	263	133	307	144	348	167	358	198	360	190	325	164
Other	2	0	4	1	5	2	2	1	2	1	2	1
Paclsl	97	50	119	62	141	62	131	74	167	81	128	62
White	6,728	2,862	7,016	3,146	7,819	3,541	7,236	3,751	7,129	3,648	6,533	3,319

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
Female	8,360	4,479	8,768	4,922	8,937	4,913	8,454	4,877	8,777	4,837	8,274	4,467
Male	8,643	4,159	8,340	4,181	8,126	4,049	7,027	3,916	7,521	3,767	6,316	3,053
Unknown	3	2	109	23	181	51	121	52	228	88	209	88

	2015-16		2016-17		2017-18		2018-19		2019-20		2020-21	
	Headcount	FTEs										
First Time	2,920	1,185	2,777	1,194	2,562	1,089	2,666	1,240	2,620	1,189	2,263	995
First Time Transfer	2,634	616	2,111	541	2,352	656	1,766	564	1,540	447	1,312	380
Continuing	10,178	5,991	10,502	6,487	9,986	6,305	9,576	6,120	9,325	5,977	8,237	5,234
Returning	3,196	675	2,277	551	2,382	539	1,964	496	2,231	504	1,926	495
Special Admit	935	173	2,260	353	2,578	424	2,281	425	3,521	574	3,288	505
Unknown	6	2	4	0	1	0	1	0	2	0		
Grand Total	17,004	8,641	17,217	9,126	17,235	9,014	15,597	8,845	16,523	8,691	14,794	7,608

3. Credit Equity Outcomes

Program Equity Outcomes ACCT

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity.

Equity Outcomes only work for a single subject. Contact IE to get data for multiple subjects

Academic Year

2020-21

	Headcount	Enrollment	EW count	FTES	Retention %	PPG Retention Mod	PPG Retention Impact	Success %	PPG Success Mod	PPG Success Impact
Under 20	157	191	1	19.6	82.6%	0.7%		67.4%	-2.0%	4
20-24	167	216	2	22.2	81.8%	-2.4%	6	65.0%	-4.1%	9
25-29	86	123	0	12.7	83.7%	2.7%		68.3%	0.8%	
30-34	48	69	0	7.1	81.2%	1.5%		66.7%	0.2%	
35-39	36	63	0	6.5	82.5%	-0.4%	1	76.2%	7.8%	
40-49	43	65	0	6.7	81.5%	-3.6%	3	73.8%	4.0%	
50+	23	33	3	3.4	90.0%	5.5%		80.0%	7.1%	
Grand Total	547	760	6	78.1	82.6%			68.6%		

3 Program Equity Outcomes ACCT

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity.

****Equity Outcomes only work for a single subject. Contact IE to get data for multiple subjects****

	Academic Year										
	2020-21										
	Headcount	Enrollment	EW count	FTES	Retention %	PPG Retention Mod	PPG Retention Impact	Success %	PPG Success Mod	PPG Success Impact	
Asian	15	23	0	2.4	87.0%	3.7%		73.9%	3.4%		
Black	9	10	0	1.0	70.0%			60.0%			
Filipino	13	15	0	1.6	93.3%	12.9%		73.3%	11.0%		
Hispanic	225	304	1	31.3	79.9%	-3.4%	11	63.0%	-7.3%	23	
Native Am	15	24	2	2.5	95.5%	10.8%		81.8%	13.7%		
Pac Isl	5	6	0	0.6	66.7%			66.7%			
White	258	370	3	37.9	84.5%	2.5%		72.8%	6.2%		
Unknown	7	8	0	0.8	62.5%			37.5%			
Grand Total	547	760	6	78.1	82.6%			68.6%			

3 Program Equity Outcomes ACCT

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity.

****Equity Outcomes only work for a single subject. Contact IE to get data for multiple subjects****

	Academic Year									
	2020-21									
	Headcount	Enrollment	EW count	FTES	Retention %	PPG Retention Mod	PPG Retention Impact	Success %	PPG Success Mod	PPG Success Impact
Female	303	441	2	45.5	81.5%	-2.5%	12	69.5%	1.7%	
Male	239	308	4	31.6	83.9%	2.0%		67.1%	-2.1%	7
Unknown	5	11	0	1.1	90.9%			72.7%		
Grand Total	547	760	6	78.1	82.6%			68.6%		

3 Program Equity Outcomes ACCT

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity.

Equity Outcomes only work for a single subject. Contact IE to get data for multiple subjects

	Academic Year									
	2020-21									
	Headcount	Enrollment	EW count	FTES	Retention %	PPG Retention Mod	PPG Retention Impact	Success %	PPG Success Mod	PPG Success Impact
First Time	45	47	0	4.8	85.1%	2.5%		68.1%	0.8%	
First Time Tran..	19	21	0	2.2	85.7%	3.7%		81.0%	10.7%	
Continuing	459	613	6	62.9	83.0%	1.3%		68.7%	0.5%	
Returning	66	79	0	8.2	77.2%	-5.0%	4	64.6%	-4.9%	4
Grand Total	547	760	6	78.1	82.6%			68.6%		

3 Allan Hancock College Credit Equity Outcomes

Equity:

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity

Academic Year

- 2015-16
- 2016-17
- 2017-18
- 2018-19
- 2019-20
- 2020-21

DemoChoice

Age

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Retention %	PPG AHC Retention Mod	PPG AHC Retention Impact
Under 20	6,318	21,130	40	2,684	89.4%	1.3%	
20-24	3,806	14,590	42	2,106	87.5%	-1.7%	242
25-29	1,639	5,059	13	842	87.6%	-0.8%	41
30-34	1,009	3,021	15	472	88.6%	0.3%	
35-39	642	1,812	15	258	90.5%	1.4%	
40-49	660	1,821	7	266	89.0%	0.2%	
50+	407	1,058	13	134	91.0%	1.9%	
Grand Total	13,986	48,491	145	6,762	88.6%		

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Success %	PPG AHC Success Mod	PPG AHC Success Impact
Under 20	6,318	21,130	40	2,684	71.0%	-3.9%	831
20-24	3,806	14,590	42	2,106	73.1%	-0.6%	89
25-29	1,639	5,059	13	842	75.4%	2.2%	
30-34	1,009	3,021	15	472	77.6%	4.6%	
35-39	642	1,812	15	258	80.9%	6.7%	
40-49	660	1,821	7	266	79.9%	5.7%	
50+	407	1,058	13	134	81.1%	6.5%	
Grand Total	13,986	48,491	145	6,762	73.4%		

3 Allan Hancock College Credit Equity Outcomes

Equity:

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity

Academic Year

- 2015-16
- 2016-17
- 2017-18
- 2018-19
- 2019-20
- 2020-21

DemoChoice

Ethnicity

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Retention %	PPG AHC Retention Mod	PPG AHC Retention Impact
Asian	242	833	0	120	90.3%	1.7%	
Black	398	1,352	7	202	88.1%	-1.1%	15
Filipino	378	1,445	2	207	90.6%	1.8%	
Hispanic	6,317	21,790	55	3,035	87.9%	-1.6%	349
Native Am	308	1,013	8	145	85.9%	-2.7%	28
Other	2	6	0	1	83.3%		
Pac Isl	125	418	0	56	87.1%	-1.6%	7
White	5,871	20,576	72	2,859	89.4%	1.7%	
Unknown	363	1,058	1	137	88.7%	0.0%	
Grand Total	13,986	48,491	145	6,762	88.6%		

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Success %	PPG AHC Success Mod	PPG AHC Success Impact
Asian	242	833	0	120	77.4%	4.8%	
Black	398	1,352	7	202	69.3%	-5.8%	78
Filipino	378	1,445	2	207	78.9%	5.3%	
Hispanic	6,317	21,790	55	3,035	70.9%	-4.6%	1,010
Native Am	308	1,013	8	145	67.7%	-5.9%	60
Other	2	6	0	1	83.3%		
Pac Isl	125	418	0	56	68.9%	-3.7%	15
White	5,871	20,576	72	2,859	76.2%	5.0%	
Unknown	363	1,058	1	137	73.1%	-0.6%	6
Grand Total	13,986	48,491	145	6,762	73.4%		

3 Allan Hancock College Credit Equity Outcomes

Equity:

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity

Academic Year

- 2015-16
- 2016-17
- 2017-18
- 2018-19
- 2019-20
- 2020-21

DemoChoice

Gender

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Retention %	PPG AHC Retention Mod	PPG AHC Retention Impact
Female	7,724	27,366	75	3,881	88.9%	0.6%	
Male	5,985	20,284	69	2,770	88.3%	-0.5%	99
Unknown	283	841	1	111	87.0%	-1.8%	15
Grand Total	13,986	48,491	145	6,762	88.6%		

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Success %	PPG AHC Success Mod	PPG AHC Success Impact
Female	7,724	27,366	75	3,881	74.4%	2.3%	
Male	5,985	20,284	69	2,770	72.4%	-1.8%	361
Unknown	283	841	1	111	66.1%	-8.0%	68
Grand Total	13,986	48,491	145	6,762	73.4%		

3 Allan Hancock College Credit Equity Outcomes

Equity:

Percentage Point Gap (PPG)-compare a group outcome to the overall outcome, if group is 3% less or lower than overall then group is disproportionately impacted.

PPG Mod-same as PPG except overall outcome is modified to NOT include group outcome.

PPG Impact-amount of students needed to have a positive outcome in order to have the group reach equity

Academic Year

- 2015-16
- 2016-17
- 2017-18
- 2018-19
- 2019-20
- 2020-21

DemoChoice
Student Type

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Retention %	PPG AHC Retention Mod	PPG AHC Retention Impact
First Time	2,157	7,000	27	898	86.4%	-2.2%	157
First Time Tran..	978	2,011	4	302	89.6%	1.8%	
Continuing	8,004	31,977	98	4,704	87.9%	-2.5%	798
Returning	1,544	2,932	11	385	87.8%	-0.3%	10
Special Admit	3,298	4,570	5	472	97.7%	9.7%	
Unknown	1	1	0	0	100.0%		
Grand Total	13,986	48,491	145	6,762	88.6%		

	Academic Year 2020-21						
	Headcount	Enrollment	EW count	FTES	Success %	PPG AHC Success Mod	PPG AHC Success Impact
First Time	2,157	7,000	27	898	60.4%	-13.5%	945
First Time Tran..	978	2,011	4	302	78.4%	5.8%	
Continuing	8,004	31,977	98	4,704	74.0%	0.6%	
Returning	1,544	2,932	11	385	73.1%	0.8%	
Special Admit	3,298	4,570	5	472	87.3%	14.6%	
Unknown	1	1	0	0	100.0%		
Grand Total	13,986	48,491	145	6,762	73.4%		

4. Online/On-site Retention and Success Comparison

Online / On-site course comparison ACCT

All online courses and matching onsite courses

subject	course	Course Type	Academic Year																			
			2015-16				2016-17				2017-18				2018-19				2019-20			
			Hea..	Enr..	Sec..	FTES	Hea..	Enr..	Sec..	FTES	Hea..	Enr..	Sec..	FTES	Hea..	Enr..	Sec..	FTES	Hea..	Enr..	Sec..	FTES
ACCT	ACCT100	Online	62	66	3	6.4	77	81	3	7.9	60	62	2	6.0	70	71	2	6.9	58	58	2	5.6
		Onsite	15	15	1	1.6	24	24	1	2.5												
	ACCT130	Online	113	118	4	11.5	143	158	5	15.3	153	159	5	15.4	160	172	5	16.7	154	161	5	15.6
		Onsite	210	219	7	23.0	192	204	6	21.5	236	258	7	27.1	249	262	7	27.5	254	267	7	28.0
	ACCT131	Online																				
		Onsite																				
	ACCT132	Online																				
		Onsite																				
	ACCT140	Online	108	110	3	10.7	100	105	3	10.2	82	83	3	8.1	77	80	2	7.8	66	69	2	6.7
		Onsite	83	83	3	8.8	72	73	3	7.7	70	70	3	7.4	103	105	3	11.1	89	90	3	9.5
	ACCT150	Online	27	27	1	2.6	48	52	2	5.1	45	47	2	4.6	26	26	1	2.5	32	32	1	3.1
		Onsite	16	16	1	1.7																
	ACCT160	Online	25	25	1	2.4	56	56	2	5.4	47	52	2	5.1	48	50	2	4.9	44	45	2	4.4

4 Online / Onsite course comparison ACCT

All online courses and matching onsite courses

subject	course	Course Type	Academic Year 2020-21			
			Hea..	Enr..	Sect..	FTES
ACCT	ACCT100	Online				
		Onsite				
	ACCT130	Online	64	64	2	6.2
		Onsite				
	ACCT131	Online	104	107	3	10.4
		Onsite	211	216	7	22.7
	ACCT132	Online	48	48	2	4.7
		Onsite	38	38	1	3.9
	ACCT140	Online	88	93	3	9.0
		Onsite	95	98	3	10.4
	ACCT150	Online	41	45	2	4.4
		Onsite				
	ACCT160	Online	24	24	1	2.3

4 Online / Onsite Retention & Success course comparison ACCT

All online courses and matching onsite courses

subject_	course	Course..	Academic Year				
			2015-16	2016-17	2017-18	2018-19	2019-20
ACCT	ACCT100	Online	44% 91%	48% 59%	65% 90%	83% 93%	75% 80%
		Onsite	73% 80%	46% 79%			
ACCT130	ACCT130	Online	69% 82%	56% 70%	49% 74%	41% 69%	45% 69%
		Onsite	65% 83%	58% 76%	50% 71%	50% 71%	59% 78%
ACCT131	ACCT131	Online					
		Onsite					
ACCT132	ACCT132	Online					
		Onsite					
ACCT140	ACCT140	Online	75% 88%	78% 86%	75% 86%	70% 86%	63% 95%
		Onsite	83% 90%	78% 82%	87% 90%	87% 94%	88% 91%
ACCT150	ACCT150	Online	85% 89%	69% 73%	87% 89%	88% 92%	91% 91%
		Onsite	88% 88%				
ACCT160	ACCT160	Online	56% 80%	64% 75%	67% 81%	60% 72%	70% 85%

Measure Names

Retention %

Success %

4 Online / Onsite Retention & Success course comparison ACCT

All online courses and matching onsite courses

subject_	course	Course..	Academic Year	
			2020-21	
ACCT	ACCT100	Online		
		Onsite		
	ACCT130	Online	61%	77%
		Onsite		
	ACCT131	Online	56%	76%
		Onsite	60%	75%
	ACCT132	Online	69%	85%
		Onsite	89%	100%
	ACCT140	Online	70%	83%
		Onsite	79%	93%
	ACCT150	Online	76%	82%
		Onsite		
	ACCT160	Online	75%	88%

Measure Names

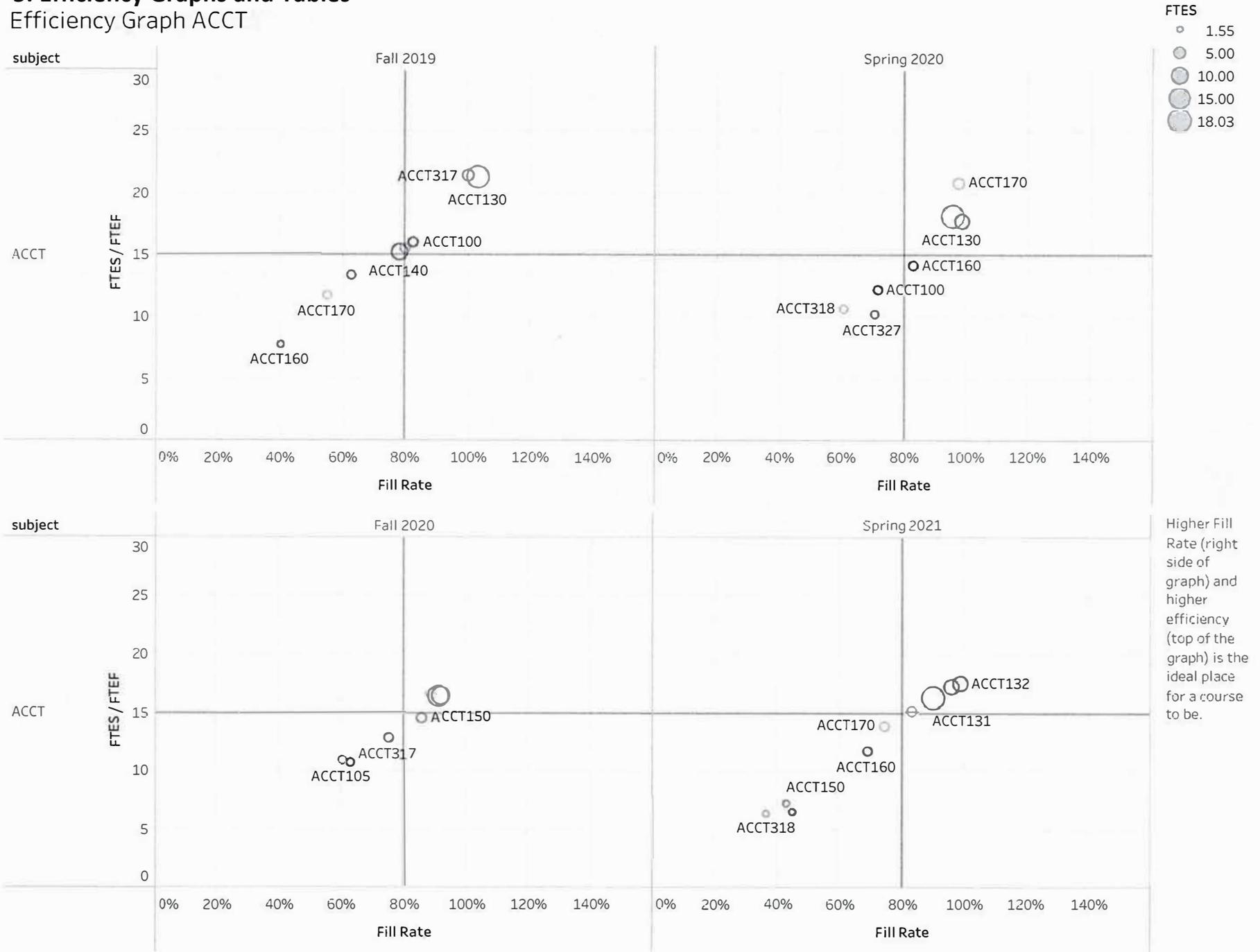
-  Retention %
-  Success %

4 Online / Onsite credit course comparison Allan Hancock College

Course Type		Academic Year					
		2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Online	Headcount	7,580	7,006	7,152	6,744	7,040	7,440
	Enrollment	15,710	15,695	15,548	15,081	15,957	18,025
	Sections	509	517	501	457	487	586
	Retention %	83%	83%	84%	85%	87%	87%
	Success %	64%	66%	67%	68%	73%	71%
	FTES	1,496	1,524	1,523	1,490	1,569	1,790
Onsite	Headcount	13,623	14,458	14,466	13,515	14,715	13,013
	Enrollment	50,973	51,353	49,698	48,165	50,024	39,626
	Sections	2,284	2,279	2,231	2,164	2,278	1,965
	Retention %	90%	90%	89%	89%	91%	90%
	Success %	75%	76%	76%	75%	80%	76%
	FTES	7,145	7,775	7,511	7,403	7,313	5,969
Grand Total	Headcount	17,009	17,251	17,276	15,700	17,034	15,177
	Enrollment	66,683	67,048	65,246	63,246	65,981	57,651
	Sections	2,793	2,796	2,732	2,621	2,765	2,551
	Retention %	88%	88%	88%	88%	90%	89%
	Success %	72%	74%	74%	73%	78%	74%
	FTES	8,642	9,298	9,034	8,893	8,881	7,759

5. Efficiency Graphs and Tables

Efficiency Graph ACCT



5 Efficiency Table ACCT

Academic Year	Term Code_	course_	FTEs	FTEF+	FTEs / FTEF	Enrollment	Maximum Enrollment	MaxEnroll..	Fill Rate
2019-20	Sum 2019	ACCT130	6	0.848	7.0	61	80	40	76%
		Total	6	0.848	7.0	61	80	40	76%
	Fall 2019	ACCT100	3	0.200	16.0	33	40	40	83%
		ACCT130	17	0.800	21.2	165	160	40	103%
		ACCT140	9	0.600	15.2	90	115	38	78%
		ACCT150	3	0.200	15.5	32	40	40	80%
		ACCT160	2	0.200	7.8	16	40	40	40%
		ACCT170	2	0.200	11.8	22	40	40	55%
		ACCT317	4	0.200	21.4	40	40	40	100%
		ACCT327	3	0.200	13.4	25	40	40	63%
	Total	43	2.600	16.7	423	515	40	82%	
	Winter 2020	ACCT130	3	0.424	6.4	28	35	35	80%
		Total	3	0.424	6.4	28	35	35	80%
	Spring 2020	ACCT100	2	0.200	12.1	25	35	35	71%
		ACCT130	18	1.000	18.0	174	182	36	96%
		ACCT140	7	0.400	17.6	69	70	35	99%
		ACCT160	3	0.200	14.1	29	35	35	83%
		ACCT170	4	0.200	20.8	39	40	40	98%
		ACCT318	2	0.200	10.7	20	33	33	61%
		ACCT327	2	0.200	10.2	19	27	27	70%
Total	39	2.400	16.1	375	422	35	89%		
Total	91	6.272	14.4	887	1,052	38	84%		
2020-21	Sum 2020	ACCT130	6	0.848	7.3	64	70	35	91%
		ACCT140	3	0.424	6.4	28	35	35	80%
		Total	9	1.272	7.0	92	105	35	88%
	Fall 2020	ACCT105	2	0.200	10.9	21	35	35	60%
		ACCT131	13	0.800	16.4	127	140	35	91%
		ACCT140	10	0.600	16.4	96	105	35	91%
		ACCT150	3	0.200	14.6	30	35	35	86%
		ACCT170	3	0.200	16.6	31	35	35	89%
	ACCT317	3	0.200	12.8	24	32	32	75%	

5 Efficiency Table ACCT

Academic Year	Term Code_	course_	FTES	FTEF+	FTEF / FTEF	Enrollment	Maximum Enrollment	MaxEnroll..	Fill Rate
2020-21	Fall 2020	ACCT327	2	0.200	10.7	20	32	32	63%
		Total	36	2.400	15.0	349	414	35	84%
	202130	ACCT131	4	0.424	8.9	39	35	35	111%
		ACCT132	2	0.424	3.9	17	35	35	49%
		Total	5	0.848	6.4	56	70	35	80%
	Spring 2021	ACCT105	3	0.200	15.0	29	35	35	83%
		ACCT131	16	1.000	16.2	157	175	35	90%
		ACCT132	7	0.400	17.4	69	70	35	99%
		ACCT140	7	0.400	17.1	67	70	35	96%
		ACCT150	1	0.200	7.3	15	35	35	43%
ACCT160		2	0.200	11.7	24	35	35	69%	
ACCT170		3	0.200	13.9	26	35	35	74%	
ACCT318		1	0.200	6.4	12	33	33	36%	
ACCT327		1	0.200	6.4	12	27	27	44%	
Total	42	3.000	14.0	411	515	34	80%		
Total		93	7.520	12.3	908	1,104	35	82%	
Grand Total		183	13.792	13.3	1,795	2,156	36	83%	

6. Degrees and Certificates

6 Degree/Certificate Accounting

Program Desc	Degree	Degree Major	Degree Desc (group)	Academic Year Graduation Desc						
				2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
Unduplicated	Accounting	AS	Accounting	Associate in Science	8	20	15	13	11	18
		C1NA	Accounting	Certificate of Accomplishment	4	7	6	5	5	4
			Bookkeeping	Certificate of Accomplishment	8	7	6	10	8	2
		C2	Accounting	Certificate of Achievement				3		
		C5	Accounting	Certificate of Achievement						3
			Bookkeeping	Certificate of Achievement						1
		CT	Bookkeeping	Certificate of Accomplishment			1			
Duplicated	Accounting	AS	Accounting	Associate in Science	8	20	15	13	11	18
		C1NA	Accounting	Certificate of Accomplishment	4	7	6	5	5	4
			Bookkeeping	Certificate of Accomplishment	8	7	6	10	8	2
		C2	Accounting	Certificate of Achievement				3		
		C5	Accounting	Certificate of Achievement						3
			Bookkeeping	Certificate of Achievement						1
		CT	Bookkeeping	Certificate of Accomplishment			1			
Unduplicated	Total			17	27	24	27	22	23	
Duplicated	Total			20	34	28	31	24	28	

6 Majors Accounting - Headcount

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Accounting	476	489	476	401	421	499
Grand Total	476	489	476	401	421	499

6 Accounting Award|Major Match

--If a student has the same program of study and major as the award earned they will be a 'Major Match'. If not they will be a 'Major Split'.

--Headcount & Percentages are the students who are a major match/split for a specific award.

--Data is sorted by program/major of the earned award.

					Academic Year Graduation Desc											
					2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021	
Program..	Degree	Degree Major	Degree Desc (group)	Major ..	HC	%	HC	%	HC	%	HC	%	HC	%	HC	%
Accounti..	AS	Accounting	Associate in Science	Match	5	63%	14	70%	13	87%	11	85%	7	64%	14	78%
				Split	3	38%	6	30%	2	13%	2	15%	4	36%	4	22%
C1NA	Accounting	Accounting	Certificate of Accomplishment	Match	3	75%	6	86%	4	67%	3	60%	5		3	75%
				Split	1	25%	1	14%	2	33%	2	40%			1	25%
C2	Accounting	Accounting	Certificate of Achievement	Match							1	33%				
				Split							2	67%				
C5	Accounting	Accounting	Certificate of Achievement	Split											3	100%
				Split											1	100%
CT	Bookkeeping	Bookkeeping	Certificate of Accomplishment	Split					1	100%						
Total					17		27		24		27		22		23	

6 Degree/Certificate Allan Hancock College

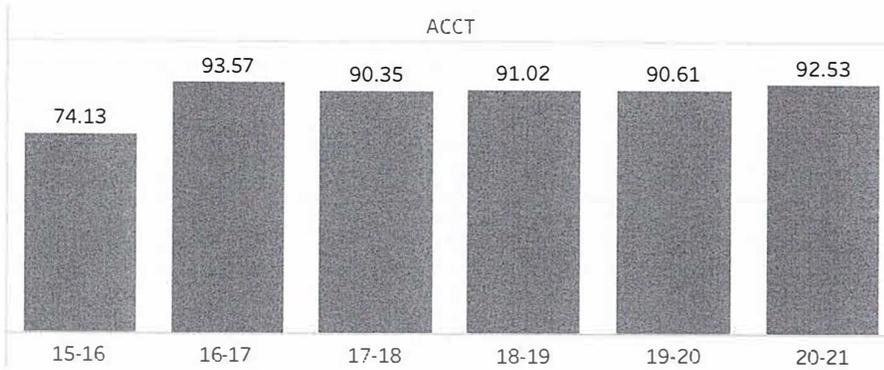
		Academic Year Graduation Desc					
	Degree Desc (group)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Unduplicated	Associate in Arts	494	523	493	589	882	885
	Associate in Arts - Transfer	92	126	159	164	218	262
	Associate in Science	277	319	313	321	304	310
	Associate in Science-Transfer	95	128	126	191	228	249
	Certificate of Accomplishment	381	419	416	372	423	328
	Certificate of Achievement	681	795	791	876	810	1,156
	NC Cert 48 to <96 hrs	3	10	22	21	22	5
	NC Cert 144 to <192 hrs						6
	NC Cert 192 to <288 hrs	7	5	1	6	13	
	NC Cert 288 to <480 hrs	2	27	46	38	32	3
	NC Cert 480 to <960 hrs			2	9	32	
Duplicated	Associate in Arts	709	726	737	814	1,437	1,616
	Associate in Arts - Transfer	95	130	163	165	229	341
	Associate in Science	307	347	345	350	335	332
	Associate in Science-Transfer	99	133	138	207	237	323
	Certificate of Accomplishment	404	501	491	417	478	373
	Certificate of Achievement	722	846	870	958	865	1,636
	NC Cert 48 to <96 hrs	3	10	23	21	22	5
	NC Cert 144 to <192 hrs						6
	NC Cert 192 to <288 hrs	7	5	1	6	13	
	NC Cert 288 to <480 hrs	2	34	46	39	33	3
	NC Cert 480 to <960 hrs			2	9	32	
Unduplicated	Total	1,491	1,703	1,673	1,804	1,972	1,983
Duplicated	Total	2,348	2,732	2,816	2,986	3,681	4,635

7. FTEF Overload & Efficiency

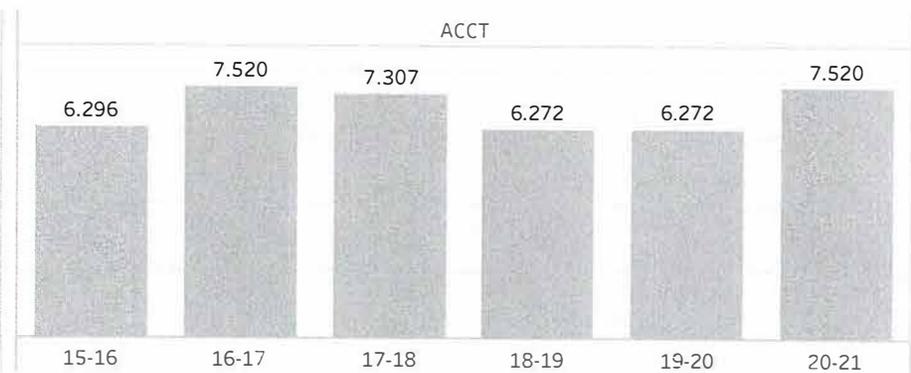
FTEF+Overload, FTES & Efficiency - ACCT

Academic Year																	
2015-2016			2016-2017			2017-2018			2018-2019			2019-2020			2020-2021		
FTEF+	FTES	FTES/ FTEF	FTEF+	FTES	FTES/ FTEF	FTEF+	FTES	FTES/ FTEF	FTEF+	FTES	FTES/ FTEF	FTEF+	FTES	FTES/ FTEF	FTEF+	FTES	FTES/ FTEF
6.296	74.13	11.77	7.520	93.57	12.44	7.307	90.35	12.36	6.272	91.02	14.51	6.272	90.61	14.45	7.520	92.53	12.30

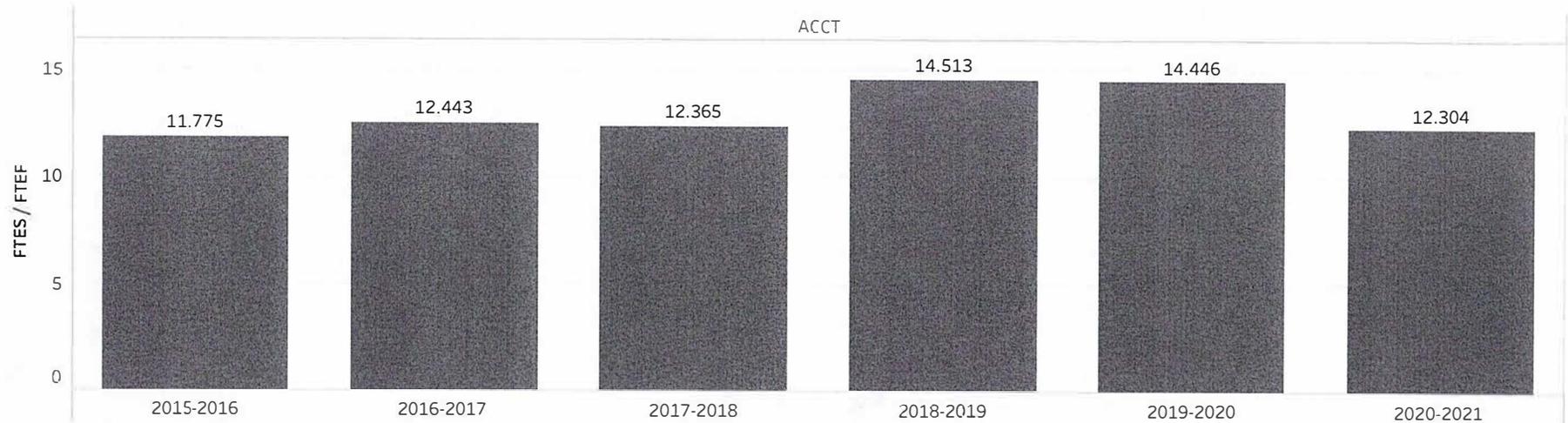
FTES



FTEF



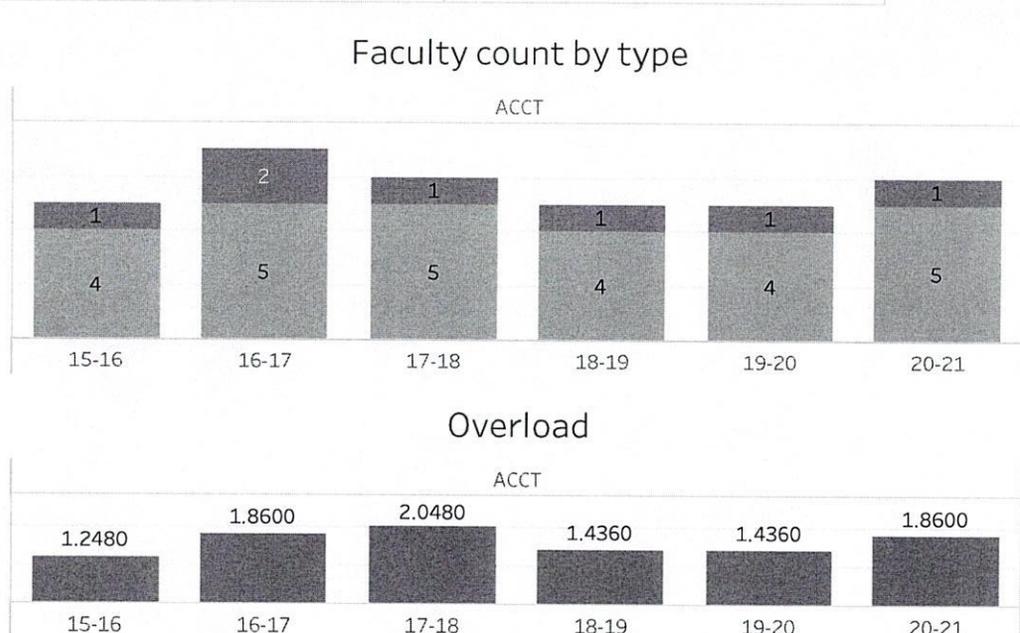
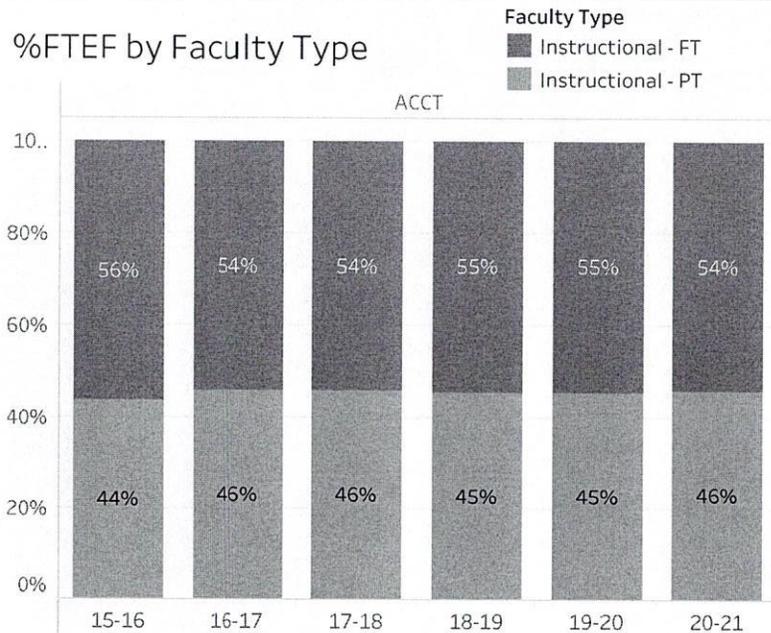
FTEF/ FTES



Faculty Type

subject_	Faculty Type	2015-2016				2016-2017				2017-2018			
		FTEF	Overload_	Faculty	Sections	FTEF	Overload_	Faculty	Sections	FTEF	Overload_	Faculty	Sections
ACCT	Instructional - FT	2.848	1.248	1	16	3.060	1.860	2	19	2.848	2.048	1	20
	Instructional - PT	2.200	0.000	4	11	2.600	0.000	5	13	2.411	0.000	5	12
Grand Total		5.048	1.248	5	27	5.660	1.860	7	32	5.259	2.048	6	32

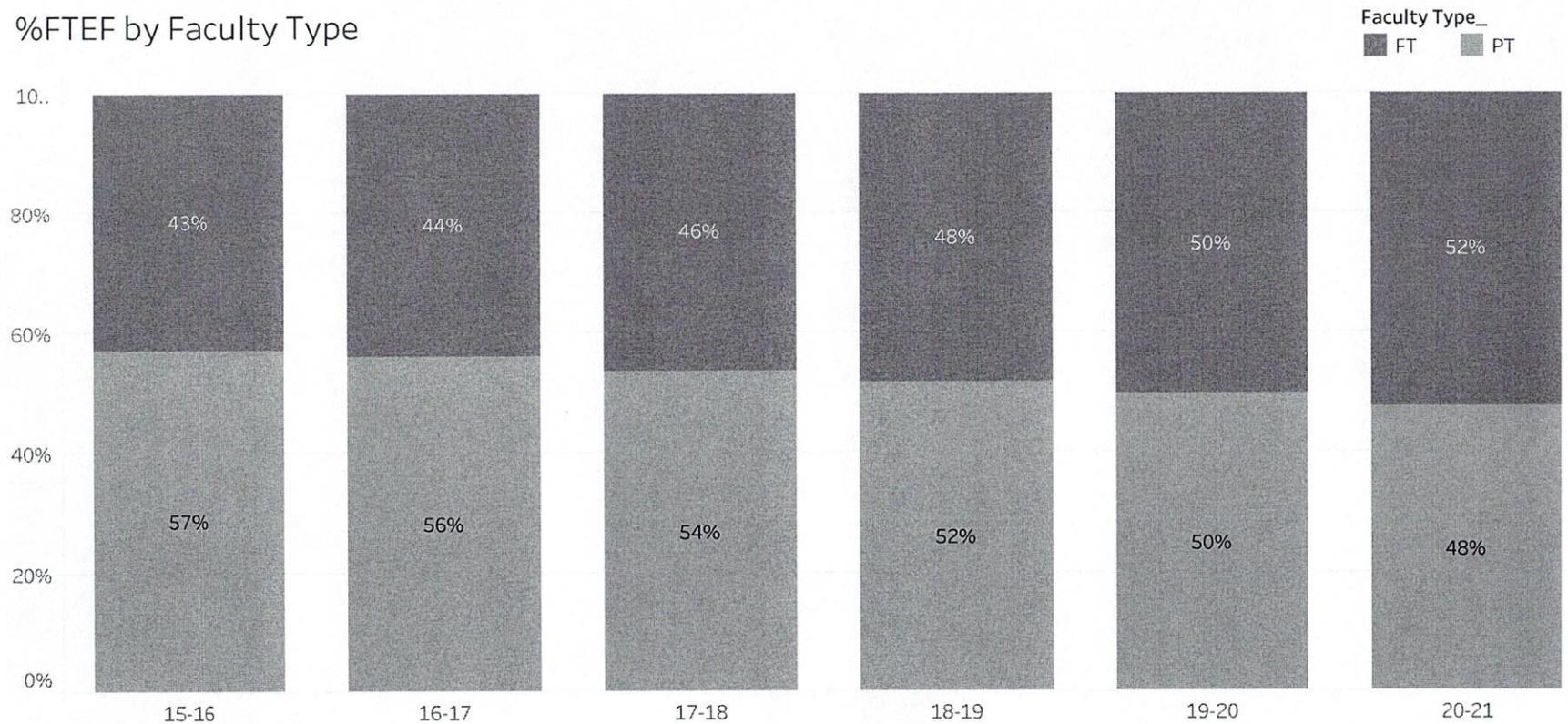
subject_	Faculty Type	2018-2019				2019-2020				2020-2021			
		FTEF	Overload_	Faculty	Sections	FTEF	Overload_	Faculty	Sections	FTEF	Overload_	Faculty	Sections
ACCT	Instructional - FT	2.64	1.44	1	17	2.64	1.44	1	17	3.06	1.86	1	19
	Instructional - PT	2.20	0.00	4	11	2.20	0.00	4	11	2.60	0.00	5	13
Grand Total		4.84	1.44	5	28	4.84	1.44	5	28	5.66	1.86	6	32



7 FTEF+Overload by Faculty Type Allan Hancock College

Instruction ..	Faculty Type	Academic Year					
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Instructional	Instructional - FT	310.594	331.703	344.107	343.923	340.591	328.688
	Instructional - PT	359.820	355.797	331.111	315.432	300.351	263.265
	Total	670.414	687.500	675.218	659.355	640.942	591.953
Grand Total		670.414	687.500	675.218	659.355	640.942	591.953

%FTEF by Faculty Type



Program/Course Demographics by Outcome ACCT

		Academic Year											
		2018-19				2019-20				2020-21			
		Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %
ACCT100	Under 20	17	1.7	82%	59%	10	1.0	80%	80%				
	20-24	25	2.4	100%	92%	24	2.3	76%	71%				
	25-29	12	1.3	92%	85%	7	0.7	86%	86%				
	30-34	6	0.6	100%	100%	9	0.9	100%	78%				
	35-39	3	0.3	67%	67%	5	0.5	60%	60%				
	40-49	4	0.4	100%	100%								
	50+	3	0.3	100%	100%	3	0.3	67%	67%				
ACCT105	Under 20									17	1.8	65%	59%
	20-24									12	1.2	83%	58%
	25-29									5	0.6	100%	67%
	30-34									3	0.3	67%	67%
	35-39									4	0.4	100%	100%
	40-49									5	0.5	60%	60%
	50+									3	0.3	100%	100%
ACCT130	Under 20	99	10.6	68%	45%	107	11.7	76%	56%				
	20-24	158	17.6	71%	46%	158	17.3	69%	48%				
	25-29	58	7.0	72%	46%	52	5.8	85%	60%				
	30-34	32	3.5	71%	51%	31	3.6	76%	47%				
	35-39	16	1.6	75%	63%	18	2.1	80%	65%				
	40-49	23	2.8	68%	39%	18	1.8	75%	63%				
	50+	10	1.0	60%	60%	12	1.3	75%	50%				
ACCT131	Under 20									108	11.4	80%	61%
	20-24									70	7.6	71%	52%
	25-29									36	3.9	73%	59%
	30-34									18	2.0	63%	42%
	35-39									19	2.1	80%	75%
	40-49									16	1.6	69%	63%
	50+									8	0.8	100%	83%
ACCT132	Under 20									26	2.6	92%	77%
	20-24									18	1.8	100%	76%

Program/Course Demographics by Outcome ACCT

		Academic Year											
		2018-19				2019-20				2020-21			
		Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %
ACCT132	25-29									6	0.6	100%	100%
	30-34									5	0.5	80%	60%
	35-39									6	0.6	100%	83%
	40-49									7	0.7	100%	86%
	50+									1	0.1	0%	0%
ACCT140	Under 20	22	2.2	95%	95%	22	2.4	90%	81%	32	3.4	97%	88%
	20-24	91	9.6	91%	82%	73	7.7	96%	85%	65	7.4	89%	76%
	25-29	33	3.5	91%	74%	25	2.5	92%	58%	24	2.8	81%	63%
	30-34	14	1.4	93%	86%	16	1.6	93%	67%	10	1.0	80%	50%
	35-39	4	0.4	50%	25%	4	0.4	75%	75%	6	0.6	67%	67%
	40-49	13	1.4	86%	64%	12	1.3	78%	78%	8	0.8	88%	88%
	50+	3	0.3	100%	67%	3	0.3	100%	100%	6	0.7	71%	43%
ACCT150	Under 20					1	0.1	100%	100%				
	20-24	6	0.6	100%	100%	9	0.9	100%	100%	10	1.2	67%	58%
	25-29	4	0.4	75%	75%	6	0.6	67%	67%	9	0.9	100%	89%
	30-34	6	0.6	100%	100%	2	0.2	100%	100%	6	0.6	100%	100%
	35-39	4	0.4	100%	75%	3	0.3	67%	67%	6	0.7	71%	57%
	40-49	4	0.4	75%	75%	9	0.9	100%	100%	7	0.8	75%	75%
	50+	2	0.2	100%	100%	2	0.2	100%	100%	3	0.3	100%	100%
ACCT160	Under 20	1	0.1	100%	100%	1	0.1	100%	100%				
	20-24	9	1.0	90%	80%	12	1.2	91%	82%	7	0.7	86%	57%
	25-29	10	1.1	64%	36%	13	1.3	92%	69%	7	0.7	86%	86%
	30-34	10	1.0	80%	70%	6	0.6	100%	50%	5	0.5	100%	100%
	35-39	5	0.5	60%	40%	2	0.3	33%	33%	3	0.3	67%	33%
	40-49	10	1.0	60%	60%	8	0.8	67%	67%	2	0.2	100%	100%
	50+	3	0.3	67%	67%	2	0.2	100%	100%				
ACCT170	Under 20	5	0.5	80%	80%	3	0.3	33%	33%	2	0.2	100%	100%
	20-24	8	0.9	75%	50%	17	1.8	81%	63%	10	1.1	100%	80%
	25-29	11	1.2	73%	73%	13	1.4	100%	100%	18	1.9	83%	56%
	30-34	8	0.9	100%	88%	10	1.1	75%	63%	6	0.6	100%	100%

Program/Course Demographics by Outcome ACCT

		Academic Year											
		2018-19				2019-20				2020-21			
		Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %	Headcou..	FTES	Retention %	Success %
ACCT170	35-39	4	0.4	100%	75%	1	0.1	100%	100%	8	0.9	75%	75%
	40-49	7	0.7	100%	86%	13	1.4	75%	63%	10	1.1	100%	80%
	50+	4	0.4	100%	75%	4	0.4	100%	100%	3	0.3	100%	100%
ACCT317	Under 20	3	0.3	67%	67%	1	0.1	0%	0%	1	0.1	0%	0%
	20-24	4	0.4	100%	75%	6	0.6	50%	33%	6	0.6	83%	83%
	25-29	4	0.4	75%	75%	11	1.2	82%	73%	4	0.4	100%	100%
	30-34	2	0.2	100%	100%	5	0.5	80%	60%	5	0.5	60%	60%
	35-39	4	0.4	50%	50%	4	0.4	75%	75%	3	0.3	100%	100%
	40-49	6	0.6	83%	83%	7	0.7	57%	57%	2	0.2	100%	100%
	50+	2	0.2	50%	50%	6	0.6	83%	83%	3	0.3	100%	100%
ACCT318	20-24	2	0.2	100%	100%	1	0.1	100%	100%	1	0.1	100%	100%
	25-29	6	0.6	83%	67%	7	0.7	100%	100%	4	0.4	100%	100%
	30-34	2	0.2	100%	50%	3	0.3	67%	67%	1	0.1	100%	100%
	35-39	4	0.4	100%	100%	3	0.3	100%	100%	2	0.2	100%	100%
	40-49	3	0.3	100%	100%	4	0.4	50%	50%	3	0.3	100%	67%
	50+	2	0.2	100%	100%	2	0.2	100%	100%	1	0.1	100%	100%
ACCT327	Under 20					5	0.5	20%	0%	1	0.1	0%	0%
	20-24	7	0.7	57%	43%	10	1.1	50%	50%	5	0.5	60%	40%
	25-29	10	1.1	80%	80%	11	1.2	56%	44%	5	0.5	80%	60%
	30-34	8	0.9	100%	100%	3	0.3	100%	67%	9	1.0	100%	78%
	35-39					5	0.5	75%	75%	4	0.4	100%	100%
	40-49	5	0.5	80%	60%	7	0.7	80%	80%	4	0.4	50%	50%
	50+	7	0.7	100%	86%	3	0.3	67%	67%	4	0.4	100%	100%

Major Match Detail

--If a student has the same program of study and major as the award earned they will be a 'Major Match'. If not they will be a 'Major Split'.

--Headcount & Percentages are the students who are a major match/split for a specific award.

Major Match	Program Desc	Degree	Degree Major	Student Major	Degree Desc (group)	Academic Year Graduation Desc								
						2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021			
Match	Account..	AS	Accounting	Accounting	Associate in Science	5	14	13	11	7	14			
				Accounting	Certificate of Accomplis..	3	6	4	3	5	3			
				Accounting	Certificate of Achieveme..				1					
				Total		7	16	14	14	11	16			
	Total					7	16	14	14	11	16			
Split	Account..	AS	Accounting	Administration Of Justice	Associate in Science						1			
				Business Admin for Trnsfr CSU	Associate in Science		1	1	1	3	1			
				Business Administration	Associate in Science	3	2				1			
				Computer Business Info Syste..	Associate in Science				1					
				English	Associate in Science		1							
				Marketing	Associate in Science		1							
				Paralegal Studies	Associate in Science					1				
				Preschool Infant/Toddler	Associate in Science			1						
				Registered Nursing	Associate in Science		1				1			
				C1NA	Accounting	Accounting	Business Admin for Trnsfr CSU	Certificate of Accomplis..			1	1		
							Business Administration	Certificate of Accomplis..	1	1	1	1		1
							Bookkeeping	Certificate of Accomplis..	7	6	6	7	7	1
							Admin Assistant/Secretarial	Certificate of Accomplis..				1		
							Business Admin for Trnsfr CSU	Certificate of Accomplis..					1	
							Business Admin for Trnsfr UC	Certificate of Accomplis..						1
							Business Administration	Certificate of Accomplis..		1				
							Social and Behavioral Sciences	Certificate of Accomplis..				1		
							Undeclared	Certificate of Accomplis..	1			1		
							C2	Accounting	Accounting	Business Admin for Trnsfr CSU	Certificate of Achieveme..			
				Undeclared	Certificate of Achieveme..							1		
				C5	Accounting	Accounting	Accounting	Certificate of Achieveme..						3
							Bookkeeping	Certificate of Achieveme..						
				CT	Bookkeeping	Accounting	Computer Science	Certificate of Accomplis..			1			
	Total					12	13	10	13	12	9			
	Total					12	13	10	13	12	9			
	Grand Total					17	27	24	27	22	23			

APPENDICES

APPROVED COURSE OUTLINES

DEGREE AND CERTIFICATE REQUIREMENTS

LABOR MARKET INFORMATION

ADVISORY COMMITTEE

Course Outlines of Record

Board Approval: 06/11/2019

PCA Established:

DL Conversion: 12/10/2019

Date Reviewed: Fall 2019

Catalog Year: 2020 - 2021

Allan Hancock College Course Outline

Discipline Placement: Accounting (Masters Required)

Department: Business Education

Prefix and Number: ACCT 105

Catalog Course Title: Introduction to Accounting

Banner Course Title: Introduction to Accounting

Units and Hours

	Hours per Week	Total Hours per Term (Based on 16-18 Weeks)	Total Units
Lecture	3.000	48.0 - 54.0	
Lab	0.000	0.0 - 0.0	
Outside-of-Class Hours	6.000	96.0 - 108.0	
Total Student Learning Hours	9.0	144.0 - 162.0	3.0
Total Contact Hours	3.0	48.0 - 54.0	

Number of Times Course may be Repeated

0

Grading Method

Letter Grade or Pass/No Pass

Requisites

None

Entrance Skills

None

Catalog Description

A study of the major areas of accounting to provide an overview of financial, managerial and tax accounting.

Course Content

Lecture

Lecture

1. Introduction Accounting Principles and Financial Statements.
 2. Cash Basis of Accounting
 3. Accrual Basis of Accounting
 4. Accounting for Retail Operations
 5. Cost Behavior Analysis & Forecasting
 6. Budgetary Processes
 7. Tax Accounting for Individual
 8. Taxable Revenue
-

Course Objectives

At the end of the course, the student will be able to:

1. identify businesses by ownership type.
 2. prepare simple business financial statements.
 3. categorize individual accounts by account types.
 4. identify expenses by cost behavior types.
 5. calculate Adjusted Gross Income for income taxes.
-

Methods of Instruction

- **Lecture**

Presentation of text material with discussion to apply principle to known businesses.

Assignments

- **Outside Assignments**

Textbook reading and end-of-chapter problems will be assigned which require students to calculate, record, and analyze various business transactions and statements.

Methods of Evaluation

- **Exams/Tests**
- **Home Work**
- **Other**

Examinations will be given to evaluate a student's understanding of the accounting process containing problems and multiple choice questions. Sample Problem. Financial information for Webber Company for the month ended June 30, 20XX, is as follows: Common Stock, June 1, 20XX \$ 60,000 Stock issued in June 40,000 Net Income for June 175,000 Dividends during June 30,000 Retained Earnings, June 1, 20XX 290,000 Required. Prepare a statement of stockholders equity for the month ended June 30, 20XX. Sample Multiple Choice Question. If revenue was \$90,000, expenses were \$75,000, and dividends were \$20,000, the amount of the net income or net loss would be: a. \$90,000 net income. b. \$15,000 net income. c. \$75,000 net loss. d. \$5,000 net loss.

Texts and Other Instructional Materials

Adopted Textbook

1. Carl S. Warren *Survey of Accounting* Edition: Eighth 2018

Supplemental Texts

1. Custom book created by Cengage will include chapters from "Income Tax Fundamentals 2018", by Gerard Whittenberg & Steven Gill, 38th Edition. Good tax material coverage with appropriate detail.

Instructional Materials

None

Student Learning Outcomes

1. ACCT110 SLO1 – Describe and use the basic accounting equation to record business transactions.
 2. ACCT110 SLO2 – Analyze the success and problems of a business from the financial statements.
 3. ACCT110 SLO3 – Create a Pro Forma Income Statement
 4. ACCT110 SLO4 – Prepare a simple tax return for an individual.
-

Distance Learning

Delivery Methods

- Internet

Instructor Initiated Contact Hours Per Week: 3.000

Contact Types

1. Discussion Board
2. Email Communication (group and/or individual communications)
3. Email Communication (group and/or individual communications)

Adjustments to Assignments

Two types of discussion panels will be used. Some discussions will present key concepts and provide detailed, how-to instructions, such as would occur in a classroom. There will also be discussion panels that will ask questions from the chapter material. These discussions be required and graded. Discussion boards will be used to provide instructor-initiated contact and student to student contact. Online homework assignments will be graded, and feedback will be provided on performance. Online office hours will be established to provide rapid response to questions from distance learning students. Other activities will be the same as on-campus classes.

Adjustments to Evaluation Tools

Homework and exams will be provided online via the college's course learning management software and publisher software. Publisher's software has been verified for accessibility and FRPA regulations. Discussion response accuracy and completeness of thought will be graded use a rubric with three outcomes: less than satisfactory, satisfactory, and beyond satisfactory.

Strategies to Make Course Accessible to Disabled Students

Screen Reader/Graphs and any other visual item: tactile graphics, audio lecture, lectures on CDs, instructions and tutors will be available for additional assistance.

Inform Students

Course announcements and reference to the college web site.

Additional Comments

This course is expected to increase enrollment in other accounting courses by provide a foundational knowledge from which students can continue to development in other courses. It will encourage students by provide understandable, foundational knowledge instead of discouraging them with advanced topics for which there has not be any preparation.

Board Approval: 06/11/2019
PCA Established:
DL Conversion: 12/10/2019
Date Reviewed: Spring 2019
Catalog Year: 2019 - 2020

Allan Hancock College Course Outline

Discipline Placement: Accounting (Masters Required)

Department: Business Education

Prefix and Number: ACCT 131

Catalog Course Title: Financial Accounting 1

Banner Course Title: Financial Accounting 1

Units and Hours

	Hours per Week	Total Hours per Term (Based on 16-18 Weeks)	Total Units
Lecture	3.000	48.0 - 54.0	
Lab	-	-	
Outside-of-Class Hours	6.000	96.0 - 108.0	
Total Student Learning Hours	9.0	144.0 - 162.0	3.0
Total Contact Hours	3.0	48.0 - 54.0	

Number of Times Course may be Repeated

0

Grading Method

Letter Grade Only

Requisites

None

Entrance Skills

None

Catalog Description

An introduction to the role of financial accounting in business and the accounting process. Topics include recognition, measurement, classification and presentation of business events; and analyzing and recording asset transactions; and performance evaluation. This is the first semester of a two semester course. This course is not open to students who have received credit for ACCT130.

Course Content

Lecture

1. Financial Statements
 2. Processing financial transactions
 3. Period ending adjustments and balances, and closing entries
 4. Accounting for cash, preparing bank reconciliations, and internal controls
 5. Accounting for receivables and short-term investments
 6. Accounting for inventory and cost of goods sold
 7. Accounting for property, plant, equipment, depreciation methods, and intangible assets
-

Course Objectives

At the end of the course, the student will be able to:

1. create journals and ledgers.
 2. apply debits and credits based on account type guidelines.
 3. categorize individual accounts by account types.
 4. prepare simple business financial statements.
 5. explain and journalize asset transactions.
-

Methods of Instruction

- **Discussion**

Application of accounting principles to business situations.

- **Lecture**

Presentation of text material with discussion to apply principle to known businesses.

Assignments

- **Outside Assignments**

Outside Assignments Textbook reading and end-of-chapter comprehensive problems will be assigned which require students to calculate, record, and analyze various business transactions. Sample written assignment: Calico Corners, an upscale fabric store, began March with 73 yards of fabric that cost \$23 per yard. Calico purchased an additional 113 yards on March 4th for \$27 per yard, 81 yards on March 12th for \$29 per yard, 167 yards on March 19th for \$32 per yard, and 44 yards on March 25th for \$35 per yard. At the end of March, Calico had 60 yards of fabric remaining. a. How much fabric was sold? b. Calculate cost of goods sold and ending inventory values under the weighted average cost, FIFO cost, and LIFO cost flow assumptions. c. Which method produced the highest cost of goods sold and why? d. How much income tax would Calico save during the month by using LIFO assuming a corporate tax rate of 40%?

Methods of Evaluation

- **Exams/Tests**
- **Home Work**
- **Other**

Examinations will be given to evaluate a student's understanding of the accounting process. Multiple choice and essay questions will be included. Sample Multiple Choice Question: On July 1, 2016, Roam Corporation purchased a new piece of equipment that cost \$45,000. The equipment has an estimated useful life of 10 years and an estimated residual value of \$7,500. Roam uses straight line depreciation. Assume that Roam sells the equipment for \$32,000 on July 1, 2020. The result of the sale of the equipment is a gain (loss) of a. (\$11,000) b. \$2,000 c. \$5,000 d. \$0 Sample Problem: Davis Tree Service prepaid \$12,000 for six months' rent. Give the adjusting entry to record the rent expense at July 31st. Include the date of the entry and an explanation. Then post

all amounts to the two accounts involved, and show their balances at July 31st. Davis adjust the account on at July 31st, the end of its fiscal years.

Texts and Other Instructional Materials

Adopted Textbook

1. Thomas, Tietz, and Harrison *Financial Accounting* Edition: 12th 2017

Supplemental Texts

None

Instructional Materials

1. MyAccountingLab. Pearson Publishing Website
-

Student Learning Outcomes

1. ACCT131 SLO1 – Record transactions into General Ledger & General Journal.
 2. ACCT131 SLO2 – Prepare financial statements from the trial balance.
 3. ACCT131 SLO3 – Properly value assets according to Generally Accepted Accounting Principles.
-

Distance Learning

Delivery Methods

- Internet

Instructor Initiated Contact Hours Per Week: 3.000

Contact Types

1. Discussion Board
2. Email Communication (group and/or individual communications)
3. Email Communication (group and/or individual communications)

Adjustments to Assignments

Two types of discussion panels will be used. Some discussions will present key

concepts and provide detailed, how-to instructions, such as would occur in a classroom. There will also be discussion panels that will ask questions from the chapter material. These discussions be required and graded. Discussion boards will be used to provide instructor-initiated contact and student to student contact. Online homework assignments will be graded, and feedback will be provided on performance. Online office hours will be established to provide rapid response to questions from distance learning students. Other activities will be the same as on-campus classes.

Adjustments to Evaluation Tools

Homework and exams will be provided online via Canvas and publisher software. Publisher's software has been verified for accessibility and FRPA regulations. Discussion response accuracy and completeness of thought will be graded using a rubric with three outcomes: less than satisfactory, satisfactory, and beyond satisfactory.

Strategies to Make Course Accessible to Disabled Students

Screen Reader/Graphs and any other visual item: tactile graphics, audio lecture, lectures on CDs, instructions and tutors will be available for additional assistance.

Inform Students

Course announcements and reference to the college web site.

Additional Comments

By providing students with more knowledge presented at a rate which promotes learning, we will better enable our student to gain their business start her and have greater success in any path in their future.

Board Approval: 06/11/2019
PCA Established: 06/11/2019
DL Conversion: 12/10/2019
Date Reviewed: Fall 2019
Catalog Year: 2020 - 2021

Allan Hancock College Course Outline

Discipline Placement: Accounting (Masters Required)

Department: Business Education

Prefix and Number: ACCT 132

Catalog Course Title: Financial Accounting 2

Banner Course Title: Financial Accounting 2

Units and Hours

	Hours per Week	Total Hours per Term (Based on 16-18 Weeks)	Total Units
Lecture	3.000	48.0 - 54.0	
Lab	-	-	
Outside-of-Class Hours	6.000	96.0 - 108.0	
Total Student Learning Hours	9.0	48.0 - 54.0	3.0
Total Contact Hours	3.0	48.0 - 54.0	

Number of Times Course may be Repeated

0

Grading Method

Letter Grade Only

Requisites

Prerequisite

ACCT 131 Financial Accounting 1

Entrance Skills

Upon entering this course, the student should be able to:

1. ACCT 131 - Financial Accounting 1
 - create journals and ledgers.
 - apply debits and credits based on account type guidelines.
 - categorize individual accounts by account types.
 - prepare simple business financial statements.
 - explain and journalize asset transactions.
-

Catalog Description

An introduction to the role of financial accounting in business and the accounting process. Topics include recognition, measurement, and classification of business events; analyzing and recording financial investment, liability and equity transactions; and performance evaluation. This is the second semester of a two semester course. This course is not open to students who have received credit for ACCT130.

Course Content

Lecture

1. Accounting for long-term investments and the time value of money
 2. Accounting for current and long-term liabilities
 3. Accounting for stockholders' equity
 4. Income performance evaluation and per share analysis
 5. Preparing the statement of cash flows.
 6. Financial statement analysis.
-

Course Objectives

At the end of the course, the student will be able to:

1. explain and journalize liability transactions.
 2. explain and journalize equity transactions.
 3. demonstrate use of tools of income performance evaluation.
 4. evaluate transactional cash flow implications.
 5. evaluate and explain account relationships.
-

Methods of Instruction

- **Discussion**

Application of accounting principles to business situations.

- **Lecture**

Presentation of text material with discussion to apply principle to known businesses.

Assignments

- **Outside Assignments**

Textbook reading and end-of-chapter comprehensive problems will be assigned which require students to calculate, record, and analyze various business transactions. Sample assignment: Henley Company issued \$2,000,000 of 6% bonds payable at 101.5 on July 1, 2016. The bonds are five years bonds and pay interest each January 1 and July 1. Henley uses the straight line method of bond amortization. 1. How much cash did Henley receive when it issued the bonds? Journalize this transaction. 2. How much must Henley pay back at maturity? When is the maturity date? 3. What is the total amount of interest payments every six months? 4. How much interest expense will Henley report each six months? Journalize the entries for the accrual of interest and amortization of premium on December 31, 2016 and the interest payment on January 1, 2017.

Methods of Evaluation

- **Exams/Tests**
- **Home Work**
- **Other**

Examinations will be given to evaluate a student's understanding of the accounting process. Multiple choice and problem questions will be included.

Sample multiple choice: Starbright Company sponsors a pension plan. The plan is over-funded. Over-funding occurs when: a. the accumulated obligation exceeds the fair market value of the pension plan assets b. the accumulated obligation exceeds the historical cost of the pension plan assets c. the fair market value of the pension plan assets exceeds the accumulated obligation d. the historical cost of the pension plan assets exceeds the accumulated obligation
Sample Problem: Downtown Bancshares has 40,000 shares of \$8 par common stock outstanding. Downtown declares and distributes a 16% stock dividend what the market valued of its stock is \$20 per share. Required. a. What is the market value of the stock dividend? b. Journalize Downtown's declaration and distribution of the stock dividend on May 11th. c. What is the overall effect of the stock dividend on Downtown's total assets? On total liabilities? On total stockholders' equity?

Texts and Other Instructional Materials

Adopted Textbook

1. Thomas, Tietz, and Harrison *Financial Accounting* Edition: 12th 2017

Supplemental Texts

None

Instructional Materials

1. MyAccountingLab. Person Publishing Website.
-

Student Learning Outcomes

1. ACCT132 SLO1 – Properly value liabilities and equity according to Generally Accepted Accounting Principles.
 2. ACCT132 SLO2 – Prepare statement of comprehensive earnings.
 3. ACCT132 SLO3 – Prepare statement of cash flows.
 4. ACCT132 SLO4 – Prepare financial statement analysis.
-

Distance Learning

Delivery Methods

- Internet

Instructor Initiated Contact Hours Per Week: 3.000

Contact Types

1. Discussion Board
2. Email Communication (group and/or individual communications)
3. Email Communication (group and/or individual communications)

Adjustments to Assignments

Two types of discussion panels will be used. Some discussions will present key concepts and provide detailed, how-to instructions, such as would occur in a classroom. There will also be discussion panels that will ask questions from the chapter material. These discussions be required and graded. Discussion boards will be used to provide instructor-initiated contact and student to student contact. Online homework assignments will be graded, and feedback will be provided on performance. Online office hours will be established to provide rapid response to questions from distance learning students. Other activities will be the same as on-campus classes.

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Strategies to Make Course Accessible to Disabled Students

Screen Reader/Graphs and any other visual item: tactile graphics, audio lecture, lectures on CDs, instructions and tutors will be available for additional assistance.

Inform Students

Course announcements and reference to the college web site.

Additional Comments

By providing students with more knowledge presented at a rate which promotes learning, we will better enable our student to gain their business start her and have greater success in any path in their future.

Program Requirements:

"Program Requirements" specify the courses required for this program. See suggested course sequence for additional information.

A major of 30 units is required for the associate in science degree.

Required core courses (24 units):

COURSE	TITLE	UNITS
<input type="checkbox"/> ACCT 131	Financial Accounting 1	3
<input type="checkbox"/> ACCT 132	Financial Accounting 2	3
<input type="checkbox"/> ACCT 140	Managerial Accounting	3
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
<input type="checkbox"/> ACCT 160	Introduction Financial Statement Analysis	3
<input type="checkbox"/> ACCT 170	Introduction to Tax Accounting	3
<input type="checkbox"/> BUS 101	Introduction to Business	3
<input type="checkbox"/> CBIS 141	Microsoft Excel-Comprehensive	3

Plus a minimum of 6 units selected from the following:

COURSE	TITLE	UNITS
<input type="checkbox"/> BUS 104	Business Organization and Management	3
<input type="checkbox"/> BUS 107	Human Relations in Business	3
<input type="checkbox"/> BUS 110	Business Law	3
<input type="checkbox"/> BUS 130	Consumer & Family Finance	3
<input type="checkbox"/> BUS 140	Survey of International Business	3
<input type="checkbox"/> BUS 160	Business Communications	3
<input type="checkbox"/> CBIS 142	Microsoft Access-Comprehensive	3

Suggested Course Sequence

The "Suggested Course Sequence" is an example of how to complete the requirements plus any additional general education that may be needed. If you would like to create a personalized Student Education Plan (SEP), schedule a meeting with a counselor.

FALL SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 131	Financial Accounting 1	3
<input type="checkbox"/> BUS 101	Introduction to Business	3
<input type="checkbox"/> ENGL 100	Writing in Career/Tech Fields or	4
<input type="checkbox"/> ENGL 101	Freshman Composition: Exposition	4
<input type="checkbox"/> AHC Grad Req	Health Education or First Aid	3
<input type="checkbox"/> AHC Grad Req	Dance or Physical Activity	.5-3
Total Units		13.5-16

Tasks:

- Complete Career Exploration
- Meet with Counselor (SEP)
- Visit library & tutoring
- Review Financial Aid Req.
- Apply AHC Scholarship

SPRING SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 132	Financial Accounting 2	3
<input type="checkbox"/> ACCT 170	Introduction to Tax Accounting	3
<input type="checkbox"/> CBIS 141	Microsoft Excel- Comprehensive	3
<input type="checkbox"/> AHC GE REQ	Category 2A: Social Sciences	3
<input type="checkbox"/> AHC Grad Req	Math Competency	3-5
Total Units		15-17

Tasks:

- Set up Jobspeaker
- Attend Career Exploration Day
- Complete the FAFSA or Dream Act by March 2
- Apply AHC Scholarship

FALL SEMESTER (YEAR 2)

Course	Title	Units
<input type="checkbox"/> ACCT 140	Managerial Accounting	3
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
<input type="checkbox"/> AHC GE REQ	Category 2B: American History or Government	3
<input type="checkbox"/> AHC GE REQ	Category 5: Living Skills	3
<input type="checkbox"/> AHC GE REQ	Category 4B: Comm. and Analytical Thinking	3
Total Units		15

Tasks:

- Meet with a Transfer Counselor
- Develop Resume at Career Center
- Review Financial Aid Requirements
- Apply for AHC Scholarship

SPRING SEMESTER (YEAR 2)

Course	Title	Units
<input type="checkbox"/> ACCT 160	Introduction Financial Statement Analysis	3
<input type="checkbox"/> Elective	Major Elective group 1	3
<input type="checkbox"/> AHC GE REQ	Category 1: Natural Science	3-4
<input type="checkbox"/> AHC GE REQ	Category 3: Humanities and/or	3
<input type="checkbox"/> AHC Grad Req	Multicultural and Gender Studies	3
<input type="checkbox"/> elective	major elective group 2	3
Total Units		12-16

Tasks:

- Apply for Degree with Counseling
- Utilize Job Search Resources
- Complete FAFSA or Dream Act by March 2
- Attend Job Fair/Career Exploration Day

Program Requirements:

"Program Requirements" specify the courses required for this program. See suggested course sequence for additional information.

A total of 21 units is required for the certificate.

Required core courses (21 units):

COURSE	TITLE	UNITS
<input type="checkbox"/> ACCT 131	Financial Accounting 1	3
<input type="checkbox"/> ACCT 132	Financial Accounting 2	3
<input type="checkbox"/> ACCT 140	Managerial Accounting	3
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
<input type="checkbox"/> ACCT 160	Introduction Financial Statement Analysis	3
<input type="checkbox"/> ACCT 170	Introduction to Tax Accounting	3
<input type="checkbox"/> CBIS 141	Microsoft Excel- Comprehensive	3

Suggested Course Sequence

The "Suggested Course Sequence" is an example of how to complete the requirements plus any additional general education that may be needed. If you would like to create a personalized Student Education Plan (SEP), schedule a meeting with a counselor.

SUMMER SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 131	Financial Accounting 1	3
Total Units		3

Tasks

FALL SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 132	Financial Accounting 2	3
<input type="checkbox"/> ACCT 170	Introduction to Tax Accounting	3
<input type="checkbox"/> CBIS 141	Microsoft Excel- Comprehensive	3
Total Units		9.0

Tasks:

- Complete Career Exploration
- Meet with Counselor (SEP)
- Visit library & tutoring
- Review Financial Aid Req.
- Apply AHC Scholarship

SPRING SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 132	Financial Accounting 2	3
<input type="checkbox"/> ACCT 140	Managerial Accounting	3
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
<input type="checkbox"/> ACCT 160	Introduction Financial Statement Analysis	3
Total Units		12.0

Tasks:

- Set up Jobspeaker
- Attend Career Exploration Day
- Utilize Job Search Resources
- Complete the FAFSA or Dream Act by March 2
- Apply for Certificate (counseling)

Program Requirements:

"Program Requirements" specify the courses required for this program. See suggested course sequence for additional information.

A total of 18 units is required for the certificate.

Required core courses (18 units):

COURSE	TITLE	UNITS
<input type="checkbox"/> ACCT 105	Introduction to Accounting	3
<input type="checkbox"/> ACCT 317	Bookkeeping 1	3
<input type="checkbox"/> ACCT 318	Bookkeeping 2	3
<input type="checkbox"/> ACCT 327	Payroll Accounting	3
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
<input type="checkbox"/> CBIS 141	Microsoft Excel- Comprehensive	3

Suggested Course Sequence

The "Suggested Course Sequence" is an example of how to complete the requirements plus any additional general education that may be needed. If you would like to create a personalized Student Education Plan (SEP), schedule a meeting with a counselor.

FALL SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 105	Introduction to Accounting	3
<input type="checkbox"/> ACCT 317	Bookkeeping 1	3
<input type="checkbox"/> CBIS 141	Microsoft Excel- Comprehensive	3
Total Units		9

Tasks:

- Complete Career Exploration
- Meet with Counselor (SEP)
- Visit library & tutoring
- Review Financial Aid Req.
- Apply AHC Scholarship

SPRING SEMESTER (YEAR 1)

Course	Title	Units
<input type="checkbox"/> ACCT 318	Bookkeeping 2	3
<input type="checkbox"/> ACCT 327	Payroll Accounting	3
Total Units		6

Tasks:

- Set up Jobspeaker
- Attend Career Exploration Day
- Utilize Job Search Resources
- Complete the FAFSA or Dream Act by March 2
- Apply for AHC Scholarship

Course	Title	Units
<input type="checkbox"/> ACCT 150	Introduction to Accounting Information Systems	3
Total Units		3
Tasks		

Labor Market Information

Exhibit 1 – Five-year projections for Accounting in the South-Central Coast region

SOC	Occupation	Job Postings
13-2011	Accountants & Auditors	981
11-3031	Financial Managers	918
13-2082	Tax preparers	218
13-2031	Budget Analysts	45
43-3031	Accounting & Auditing Clerk	1,319
		<hr/>
		3,481

Source: South Central Coast Center of Excellence for Labor Market Research

In the South-Central Coast region, the number jobs related to Accounting is expected to increase over the next five years. Exhibit 2 contains detailed employment projections data for these occupations.

Exhibit 2 – Five-year projections for Accounting in the South-Central Coast region

SOC 11-3031. Financial Managers. Projected Increase of 315 jobs which is 9% growth.

SOC 13-2011. Accountants & Auditors. Projected Increase of 419 jobs which is 6% growth.

SOC 13-2031 Budget Analysts. Projected Increase of 7 jobs which is 2% growth.

SOC 13-2082 Tax Preparers. Projected Increase of 35 which is 6% growth.

SOC 43-3031 Bookkeeping, Accounting, and Auditing Clerks. Projected No Change 0%

Source: Economic Modeling Specialists International (EMSI)

In the South-Central Coast region, the average wage for the listed occupations is \$28.64 per hour. Exhibit 3 contain hourly wages and annual average earning for these occupations.

Exhibit 3 – Earnings for Accounting in the South-Central Coast region

SOC	Occupation	Entry Level Hourly Earnings	Median Hourly Earnings	Experienced Hourly Earnings
11- 3031	Financial Managers	\$ 41.40	\$ 57.43	\$ 79.16
13- 2011	Accountants & Auditors	\$ 27.75	\$ 36.17	\$ 48.84
13- 2031	Budget Analysts	\$ 33.51	\$ 42.23	\$ 51.70
13- 2082	Tax preparers	\$ 16.99	\$ 25.35	\$ 42.70
43- 3031	Clerks-Accounting & Audit	\$ 17.57	\$ 22.32	\$ 27.67

Source: Economic Modeling Specialists International (EMSI)

Accounting Advisory Committee

Proposed Accounting program changes were discussed during advisory committee meetings held over the past two years. At the most recent meeting in September 2022, all members supported program changes and agreed that these were significant steps towards improving student success.

Accounting Advisory Committee members include:

- Richard Carmody
Business Services Manager, Retired
Allan Hancock College
- Jeff Davidson
Controller
Spiess Construction Company, Inc.
- Michael T. Galloway
Certified Public Accountant
Principal, Galloway, Andrews & Associates
- Myra McGill
Certified Public Accountant
Audit Manager, Crown Horwath, LLC
- Nancy B. Shafer
Certified Public Accountant
Principal, Nancy B. Shafer, CPA
- Keith Wall
Accounting Manager
MW Industries
- Brent Darwin
Certified Management Accountant, Certified Fraud Examiner
Full-Time Faculty, Allan Hancock College

VALIDATION

EXECUTIVE SUMMARY

PLAN OF ACTION – POST VALIDATION

Executive Summary

Validation Team Report – Accounting Program Review

1. MAJOR FINDINGS

Strengths of the program/discipline:

- Quality of Instruction, content and ability to meet educational goals of students. Student surveys indicate 100% of students are satisfied with the quality of instruction, 98% satisfied with course content and 90% stated the program met educational goals.
- Students satisfaction with feedback and assessment of progress towards learning objectives. Student surveys stated 100% of students were satisfied with feedback and assessment of progress.
- Course availability is satisfactory to students. The student survey stated that 99% of students were satisfied with the availability of courses offered in the Accounting programs.
- Resources for students. Textbooks are available for students through reserve copies at the Lompoc and Santa Maria campus libraries. Temporary software licenses are available so students can get started and not fall behind course requirements, readings, exercises and preparation.

Concerns regarding the program/discipline:

- Success rate for first-time students across all Business programs is lower than other student groups.
- Lack of growth in the number of students in Accounting Programs.

2. RECOMMENDATIONS

- Provide resources for advertising materials to promote Accounting certificate and degree programs to new and first-time business students to motivate and assist with career exploration.
- Explore developing a new student orientation for Business and Finance program students and/or working with a new orientation developed by the Counseling department called PD 700.

PROGRAM REVIEW -- VALIDATION TEAM MEMBERS

TO: Rick Rantz

Date: November 17, 2021

From: Brent Darwin

We recommend the following persons for consideration for the validation team:

DEPARTMENT Business Education PROGRAM Accounting

Board Policy requires that the validation team be comprised of the dean of the area, one faculty member from a related discipline/program, and two faculty members from unrelated disciplines.

<u>Myra McGill</u> (Name)	<u>Accounting</u> (Related Discipline/Program)
<u>Erin Krier</u> (Name)	<u>Agriculture</u> (Unrelated Discipline/Program)
<u>Robert Bryant</u> (Name)	<u>Business</u> (Unrelated Discipline/Program)

At the option of the self-study team, the validation team may also include one or more of the following: a. someone from a four-year institution in the same discipline; someone from another community college in the same discipline; a high school instructor in the same discipline; a member of an advisory committee for the program. Please complete the following as relevant to your program review.

<u>Rick Rantz</u> (Name)	<u>Dean</u> (Title)
Affiliation: <u>Allan Hancock College</u> Telephone Contact Number: <u>805-922-6966 x5203</u>	
Address <u>800 S. College Avenue Santa Maria CA 93454</u> (Mailing) City/State/Zip	<u>rrantz@hancockcollege.edu</u> email address

_____	_____
(Name)	(Title)
Affiliation: _____ Telephone Contact Number: _____	
Address _____	_____
(Mailing) City/State/Zip	email address

_____	_____
(Name)	(Title)
Affiliation: _____ Telephone Contact Number: _____	
Address _____	_____
(Mailing) City/State/Zip	email address

APPROVED: *Rick Rantz* Jun 21, 2022
Academic Dean Date

VALIDATION TEAM SIGNATURE PAGE

Brent w. Darwin

Brent w. Darwin (Aug 8, 2022 10:54 PDT)

Myra McGill

Myra McGill (Aug 8, 2022 11:35 PDT)

Eric Kina

Robert Bryant

Robert Bryant (Aug 8, 2022 16:06 PDT)

Rick Fank

PLAN OF ACTION – POST-VALIDATION
(Sixth-Year Evaluation)

DEPARTMENT Business PROGRAM: ACCOUNTING

In preparing this document, refer to the Plan of Action developed by the discipline/program during the self-study, and the recommendations of the Validation Team. Identify the actions the discipline/program plans to take during the next six years. Be as specific as possible and indicate target dates.

Please be sure the signature page is attached.

RECOMMENDATIONS TO IMPROVE STUDENT LEARNING OUTCOMES AND ACHIEVEMENT

Target Date

<p>To Increase student success rate for students</p> <ul style="list-style-type: none"> • Explore developing a new student orientation for Business and Finance students and/or working with counseling with their new orientation just developed called PD 700. • Continue to utilize Successnet early alert counseling system • Continue to create videos addressing key concepts and procedures for all chapters in Financial Accounting and Managerial Accounting. 	<p>Fall 2022 and Ongoing</p>
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Target Date

RECOMMENDATIONS TO ACCOMMODATE CHANGES IN STUDENT CHARACTERISTICS

<p>To Increase Accounting enrollment</p> <ul style="list-style-type: none"> • Continue to monitor and update the Accounting program on the website to advertise the program & continue to increase enrollment. • Update the Accounting brochures and advertising materials to reflect changes to certificates and degrees. 	<p>Fall 2022 and Ongoing</p>
<p>Demographic Changes</p> <ul style="list-style-type: none"> • Explore additional courses needed for Accounting degree and certificates based on advisory and labor market needs to better prepare students for employment. 	

RECOMMENDATIONS TO IMPROVE THE **EDUCATIONAL ENVIRONMENT**

Target Date

<p>To Improve Accounting Programs and Increase Relevancy</p> <ul style="list-style-type: none">• Explore additional courses needed for Accounting degree and certificate based on advisory and labor market needs to better prepare students for employment.• Continue to monitor classes offered at neighboring colleges and make adjustment based on the needs of community.• In concert with input from Advisory Committee make changes to courses, certificates and degrees.	<p>Fall 2022 and Ongoing</p>
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PLAN OF ACTION – Post-Validation

Review and Approval

Plan Prepared By Brent Darwin

* *Myra McGill*
Myra McGill (Jul 20, 2022 14:18 PDT) Date: Jul 20, 2022

* *Eric Kinn* Date: Jul 20, 2022

* *Robert Bryant*
Robert Bryant (Jul 21, 2022 15:41 PDT) Date: Jul 21, 2022

Brent W. Darwin
Brent W. Darwin (Jul 22, 2022 06:54 PDT) Date: Jul 22, 2022

* *Rick Faub* Date: Jul 22, 2022

*validation team

Reviewed:

Department Chair*

Robert Bryant
Robert Bryant (Jul 21, 2022 15:41 PDT) Date: Jul 21, 2022

*Signature of Department Chair indicates approval by department of Plan of Action.

Reviewed:

Dean of Academic Affairs

Rick Faub Date: Jul 22, 2022

Vice President, Academic Affairs

Robert Curry
Robert Curry (Sep 7, 2022 16:59 PDT) Date: Sep 7, 2022

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Final Audit Report

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