YEARLY PLANNING DISCUSSION TEMPLATE
General Questions

Program Name ACCOUNTING Academic Year 2025-2026

1. Has your program mission or primary function changed in the last year?

No, our program mission and primary function have remained the same.

2. Were there any noteworthy changes to the program over the past year? (eg, new courses, degrees, certificates, articulation agreements)

While no changes to the program have occurred, there are significant changes on the horizon with the Common Course Numbering legislation implementation.

3. Is your two-year program map in place and were there any challenges maintaining the planned schedule?

Our two-year program map is in place. We have maintained the class offering to allow students to follow the plan.

4. Were there any staffing changes?

Within the Part Time Faculty, we lost one instructor and gained on instructor. The net change was zero.

5. What were your program successes in your area of focus last year?

Members of the Central Coast Chapter of the California Society of Certified Public Accountants again made presentations this year to our Accounting classes in the Fall. These presentations expand the minds of our students to the variety of careers in Accounting and engage our students' thinking about life after AHC. They also present information about CAL-CPA scholarships. One of our students was award with a scholarship in April. This is the second consecutive year that an AHC Accounting Student received a CAL-CPA scholarship.

Learning Outcomes Assessment

a. Please summarize key results from this year's assessment.

There has been increase in the total number of students. In the course with the most enrollment and most sections, there was 9.5% increase in enrollment. In the course with the second most enrollment, there was an 18.9% increase in enrollment.

With the two semester Financial Accounting course, there was an 8.6% increase in the number of students who enrolled in the second semester of the course.

b. Please summarize your reflections, analysis, and interpretation of the learning outcome assessment and data.

These increases reflect an emphasis on Accounting and its importance for decision making in the business world in both small and large businesses.

c. Please summarize recommendations and/or accolades that were made within the program/department.

There was consensus that more use and value of Accounting information be highlighted in our classes with real life examples presented in the classroom.

Distance Education (DE) Modality Course Design Peer Review Update (Please attach documentation extracted from the *Rubric for Assessing Regular and Substantive Interaction in Distance Education Courses*)

a. Which courses were reviewed for regular and substantive interactions (RSI)?

Financial Accounting 1, Financial Accounting 2, Managerial Accounting

b. What were some key findings regarding RSI?

- Some strengths:

Strong student contact resulting from the two online learning systems; Canvas and MyLabAccounting

Assignments are well designed to maintain student involvement.

Combination of discussions, announcements, weekly email and well-paced homework assignments capture the attention of students.

- Some areas of possible improvement:

Concern for the online exam integrity, especially with the growth of generative Artificial Intelligence.

This concern goes well beyond the Accounting program. In the California Community Colleges Online Education Survey (copy attached in the Appendix). In this survey, over three quarters of the faculty (78%) cited academic dishonestly as a challenge in online instruction. This has been a growing problem since the arrival of generative artificial intelligence.

c. What is the plan for improvement?

We will continue to look at online proctoring software programs with vendors such as Honorlock. We will continue to discuss this with the Distance Education group on campus.

CTE two-year review of labor market data and pre-requisite review

a. Does the program meet documented labor market demand?

Yes, we are consistently contacted by local employers looking for accountable students including an Advisory Committee member. Additionally, students provide feedback on jobs they have secured after taking AHC accounting courses.

b. How does the program address needs that are not met by similar programs?

The Accounting Program provides robust and detailed education built on the thorough coverage of accounting principles and procedures which prepares students for employment.

c. Does the employment, completion, and success data of students indicate program effectiveness and vitality? Please, explain.

PROGRAM REVIEW: SUCCESS, RETENTION, PERSISTENCE

Success & Retention — Success % — Retention %

		2020-21		2021-22		2022-23		2023-24		2024-25	
AHC	ALL	74%	88%	71%	86%	72%	87%	74%	89%	75%	89%

		2020-21		2021-22		2022-23		2023-24		2024-25	
Grand Total		**68%**	**81%**	**58%**	**76%**	**57%**	**78%**	**55%**	**78%**	**60%**	**79%**
ACCT105	ALL	66%	78%	76%	88%	57%	70%	59%	80%	48%	84%
ACCT130	ALL	61%	77%								
ACCT131	ALL	58%	74%	38%	64%	42%	73%	36%	66%	44%	69%
ACCT132	ALL	77%	91%	76%	88%	84%	88%	75%	86%	78%	87%
ACCT140	ALL	74%	87%	65%	85%	68%	82%	78%	92%	77%	91%
ACCT150	ALL	76%	82%	74%	77%	69%	83%	63%	91%	73%	83%
ACCT160	ALL	75%	88%	87%	94%	59%	91%	55%	95%	80%	88%
ACCT170	ALL	75%	91%	65%	90%	52%	77%	66%	91%	57%	80%
ACCT317	ALL	83%	83%	68%	68%	82%	82%	71%	88%	79%	93%
ACCT318	ALL	92%	100%	100%	100%	92%	92%	100%	100%	73%	80%
ACCT327	ALL	66%	78%	100%	100%			93%	93%	79%	86%

In during the most recent year, we have seen a 22% increase in success of the foundational course with only a 1% increase in retention. The next course in the sequence also has 4% increase in success with only a 1% increase in retention also.

d. Has the program met the Title 5 requirements to review course prerequisites, and advisories within the prescribed cycle of every 2 year for CTE programs and every 5 years for all others?

Yes, the pre-requisites and advisories were reviewed for relevance and equity.

e. Have recommendations from the previous report been addressed?

Yes, the recommendations have been reviewed and implemented with an eye toward long-term success.

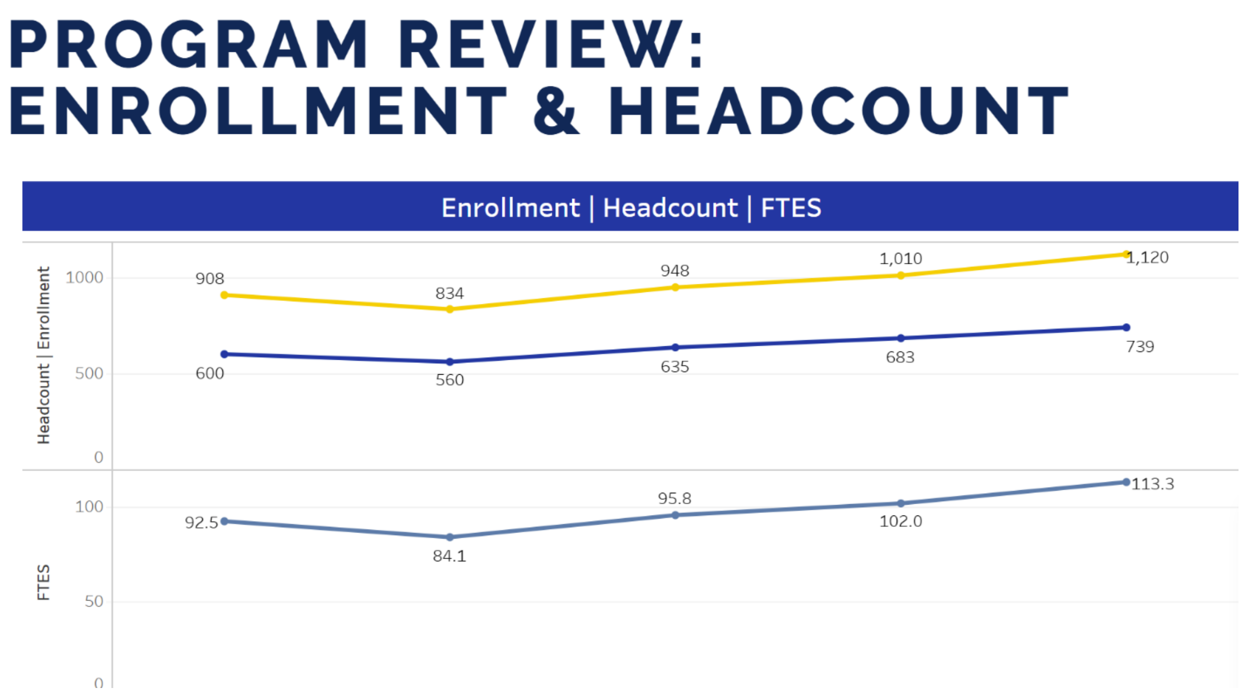
Area of Focus Discussion Template
CURRICULUM AND TEACHING DESIGN

Curriculum and Teaching Design analyzes currency of modalities, articulation, and industry needs. It includes content review, currency and relevance, accessibility, and equitable practices. Sample activities include the following:

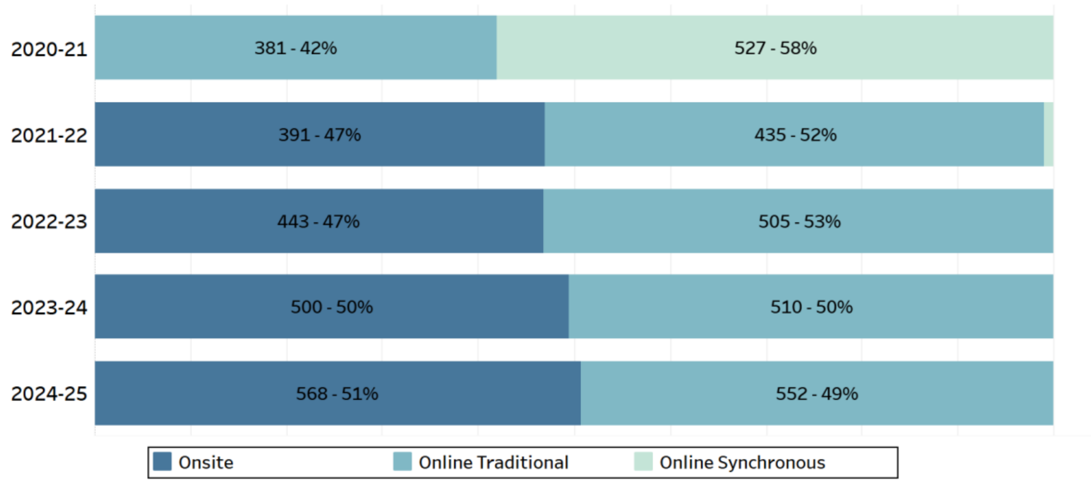
Possible topics:

- Review courses and programs through an equity lens to assess access and success.
- Review prerequisites, corequisites, and advisories, and limitations on enrollment, modality, articulation and transfer, and units and time to completion. Is there disproportionate impact within certain demographic groups?
- Assess teaching practices, equipment, supplies, and materials, and technology (like homework, syllabus, text, videos, classroom technology, etc.)
- Assess and integrate program learning outcomes (PLO).

1. What data were analyzed and what were the main conclusions?

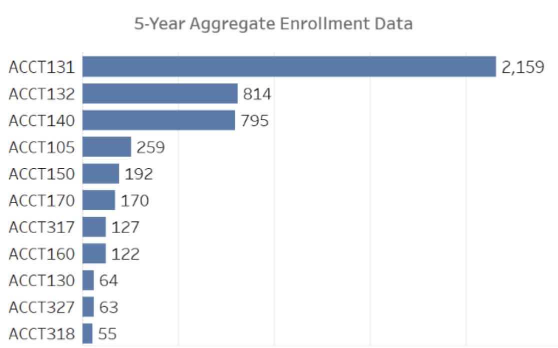


Enrollment by Modality



PROGRAM REVIEW: ENROLLMENT & HEADCOUNT

5-Year Enrollment by Course



	2020-21	2021-22	2022-23	2023-24	2024-25
ACCT131	323	360	458	486	532
ACCT132	86	163	171	180	214
ACCT140	191	150	136	156	162
ACCT105	50	41	54	56	58
ACCT150	45	39	35	32	41
ACCT170	57	20	31	32	30
ACCT317	24	22	28	24	29
ACCT160	24	31	22	20	25
ACCT130	64				
ACCT327	32	3		14	14
ACCT318	12	5	13	10	15

HEATMAP COURSE

Section Heat Map (data as of 6/5/28)
grouped by hour of section begin time
Click cell in heatmap to see data for the chosen time slot. Click course in detail to see data for course.

Term Fall 2025|Campus All|Department Business|Discipline Accounting|
Course Attribuite All | Part of Term All

BeginTime	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday	Sunday
6am							
7am							
8am	1	1	1	1	0	0	0
9am	1	1	1	1	0	0	0
10am							
11am							
12pm							
1pm							
2pm							
3pm							
4pm							
5pm							
6pm	1	1	3	0	1	0	0
7pm							
8pm							

There has been increase in the total number of students. In the course with the most enrollment and most sections, there was 9.5% increase in enrollment. In the course with the second most enrollment, there was an 18.9% increase in enrollment.

With the two semester Financial Accounting course, there was an 8.6% increase in the number of students who enrolled in the second semester of the course.

In during the most recent year, we have seen a 22% increase in success of the foundational course with only a 1% increase in retention. The next course in the sequence also has 4% increase in success with only a 1% increase in retention also.

All the three core transfer accounting courses are offered in the morning hours and in the evening hours. This is done to offer course at time when working students can attend.

2. Based on the data analysis and looking through a lens of equity, what do you perceive as *challenges* with student success or access in your area of focus?

The lack of academic preparation and success in high school, including the understanding of how to study and a long-term view on education. This lack of academic preparation is creating additional work in the classroom to explain foundational understandings.

3. What are your plans for change or *innovation*?

Continued efforts to engage students in the discussions and questions in the subject material.

4. How will you *measure* the results of your plans to determine if they are successful?

Observation of the number of students engaged in class questions and discussions.

5. What practices are used in your program's DE courses that support or demonstrate regular and substantive interaction?

Distance Education courses use a variety of practices that require regular and substantive interaction such as Canvas discussions, Canvas announcements of new class topics with an overview of what to expect, weekly emails concerning the chapter materials, and a staggered schedule of homework assignments in MyLabAssignments to avoid at the end of chapter time only.

New Program Planning Initiative (Objective) – Core Topic Only	
Title (including number:	Common Course Numbering from the CCC Chancellor's Office as a result of Assembly Bill 1111
Planning years:	*2026-2027, 2027-2028, 2028-2029*

Description:

While the legislation's name is **Common Course Numbering,** the legislation goes beyond just the name and number of the course.

Common Course Numbering (CCN) also prescribes the minimum content of the courses as well as the units for the courses.

We currently offer Financial Accounting as two semester courses, both three units each. The coming CCN Financial Accounting will be a single four-unit course.

We currently offer Managerial Accounting as a single three-unit course. The coming CCN Managerial Accounting will also be a single four-unit course.

In addition to the scheduling challenges for four-unit courses, the coming CCN changes will very likely affect student success in Financial Accounting. To cover the amount of material, currently twelve chapters, in one half of the current time will result in a much faster pace in the class. This also results in less time available for; examples, solution demonstrations, and student questions.

Years ago, Hancock offered both Financial Accounting and Managerial Accounting as two semester courses. When Hancock revamped those courses to accommodate articulation with CSU Bakersfield as single semester, three-unit courses, there was much consternation for the students with the drastic change. After the failed attempt by CSU Bakersfield to offer a B.S degree in Business via video to our students, the single, three-unit courses were left.

With a track record of poor student success and outcry of the difficulty of the course because of the lack of time to cover the material, the Financial Accounting course was changed to two, three-unit semester courses. The Managerial Accounting course was left as a single, three-unit course.   This change became effective in 2020, during the Covid pandemic.

<u>The New CCN Four-Unit Financial Accounting Course</u>.

Looking ahead to scheduling issues for **the new four-unit course Financial Accounting course**, we have some choices to make. Typically, the morning accounting classes are mostly populated by the "traditional" students, younger and new to college. The evening accounting classes have a larger proportion of students returning to college after being out of school for some years, or re-entry students. While this does not affect the material to be covered, it does affect the availability of students to attend classes.

In the **morning classes**, we currently have each section/CRN meeting twice a week for 1 ½ hours. These class meetings are separated by one day, resulting in one section meeting on Monday & Wednesday with another section meeting on Tuesday & Thursday.   When the course goes to a four-unit course in this two day/week format, each meeting will be 2 hours.

An option for the morning class would be to have just a single meeting each week for four hours. We could schedule this format from 8:00am to 12:00pm or 9:00am to 1:00pm.

Given my experience with the youth and lack of experience of the "typical" morning students, I recommend scheduling each section for two days a week. By breaking up the week's material over two meetings, there will be better attention and retention of the last two hours of the material.

In the **evening classes,** we currently meet one night a week for three hours beginning at 6:30pm on the Santa Maria campus. In this format, we are asking working adult students, our re-entry students, to give up just one night a week.

An option for the evening classes would be to schedule each class for two evenings a week, for a 2-hour class each time. This benefits students by breaking up the week's material over two meetings, there will be better attention and retention of the last two hours of the material. This is a good schedule to maximize the learning and retention of the subject matter.

An option for the evening classes would be to leave them as a single class meeting per week. As four-unit class, that will require an extended time in class for each meeting. Instead of the class meetings beginning at 6:30pm, the class meetings would need to begin at 5:45pm or 6:00pm.

While that is a serious amount of class time in one sitting, it will help prepare our students to succeed at four hours classes at universities or full-time jobs in the workforce. Another benefit of the single class meeting per week is how it helps our working students with families. Many times, students have young children and childcare must be arranged for them at night. Requiring these students to find childcare for two nights a week may be a serious hurdle for them to take our classes. And this will also affect family activities both nights, from the children's homework to all the other family activities that occur.

So, we are looking at a trade-off in scheduling. Do we maximize the possible learning by offering the class two nights per week, or do make it easier for students to take evening classes by only asking them to give up just one night per week with the family?

My recommendation is to keep the evening classes to just one night per week because of the additional demands that two nights per week places on the family.

The **transition** from two, three-unit courses to a single four-unit course will require some planning so that our students do not get caught in the middle of the process through no fault of their own.

Assuming the new CCN course will begin in the fall, all financial accounting students need to be informed at the start of the semester that they need to successfully complete both semesters of Financial Accounting 1 and Financial Accounting 2 by the summer session of the following calendar year. If not, they will have to take the new CCN Financial Accounting course, resulting in addition time and cost to them.

During that last year, students taking the spring offering Financial Accounting 1 **must** plan on successfully taking Financial Accounting 2 in the short, summer session. Otherwise, they will be caught with the need to take the new CCN Financial Accounting course, resulting in additional time and cost to them.

To support that final year, Hancock needs to consider another section or two of Financial Accounting 1 in the Fall. Likely, another section of Financial Accounting 2 will be needed in the Spring. Because of the urgency of taking Financial Accounting 2 in the Summer, we may have less enrollment and fewer sections of Financial Accounting 1 in the Spring. During the

Summer session, no sections of Financial Accounting 1 will be offered, but additional sections of Financial Accounting 2 should be offered.

In terms of total sections of Financial Accounting currently offered, we have six sections (1 online) of Financial Accounting 1 and three sections (1 online) of Financial Accounting 2.

The total number could easily drop to six sections of the new CCN four-unit Financial Accounting course with the need for a second semester. However, students retaking the course could increase that numbers after one or two semesters of the new four-unit course.

The New CCN Four-Unit Managerial Accounting Course.

We currently offer Managerial Accounting as a single three-unit course.
For the on-campus classes, we alternate each semester between a morning class and a evening class to better cover all the student population.

The same questions and concerns come up as we move into the four-unit class in Managerial Accounting.

In the **morning classes**, we currently have each section/CRN meeting twice a week for 1 ½ hours. When the course goes to a four-unit course in this two day/week format, each meeting will be 2 hours.

An option for the morning class would be to have just a single meeting each week for four hours. We could schedule this format from 8:00am to 12:00pm or 9:00am to 1:00pm.

Given my experience with the youth and lack of experience of the "typical" morning students, I recommend scheduling each section for two days a week. By breaking up the week's material over two meetings, there will be better attention and retention of the last two hours of the material.

In the **evening classes,** we currently meet one night a week for three hours beginning at 6:30pm on the Santa Maria campus. In this format, we are asking working adult students, our re-entry students, to give up just one night a week.

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While that is a serious amount of class time in one sitting, it will help prepare our students to succeed at four hours classes at universities or full-time jobs in the workforce. Another benefit of the single class meeting per week is how it helps our working students with families. Many times, students have young children and childcare must be arranged for them at night. Requiring these students to find childcare for two nights a week may a serious hurdle for them to take our classes. And this will also affect family activities both nights, from the children's homework to all the other family activities that occur.

So once again, we are looking at a trade-off in scheduling. Do we maximize the possible learning by offering the class two nights per week, or do make it easier for students to take evening classes by only asking them to give up just one night per week with the family?

My recommendation is to keep the evening class to just one night per week because of the additional demands that two nights per week places on the family.

Since the current and the new CCN four-unit Managerial Accounting course are both single semester courses, we will not have the issue of stopping part one and pushing part two so students are not caught in the middle. The question of catalog right to the current three-unit course will be decided on a case-by-case basis with administrative review.

With planning, we can minimize the issues for our students and for the college.

What college plans are associated with this Objective? (Please select from the list below):

☐ **Ed Master Plan** ☐ **Student Equity Plan** XX **Guided Pathways** ☐ **AB 705/1705**

☐ **Technology Plan** ☐ **Facilities Plan** ☐ **Strong Workforce** ☐ **Equal Employment Opp.**

☐ **Title V**

Program Review Signature Page:

Brent W. Darwin

Program Review Lead

June 26, 2026

Date

Program Dean

Jul 2, 2026

Date

Vice President, Academic Affairs

Jul 9, 2026

Date

Appendix

California Community Colleges Online Education Surveys

Allan Hancock College – Fall 2024

Conducted by The RP Group on behalf of the CCC Chancellor's Office

Survey Period: October 7–31, 2024

As part of a statewide study on the post-pandemic shift to online education, The RP Group conducted surveys in fall 2024 to assess the impact on student access, learning, and outcomes. Three surveys were administered: one to students, one to faculty, and one to student services leadership. Below is a summary of the responses from the student and faculty surveys at Allan Hancock College.

Response Counts

• Student Survey: 1,166 responses (641 complete)

• Faculty Survey: 88 responses (64 complete)

Faculty Survey

General Teaching Profile

- 61% Full-time; 39% Part-time/Adjunct
- 51% have been teaching more than 10 years
- 81% have taught a course with an online component
- 31% have taught online more than 6 years
- 59% are interested in teaching a course with an online component in the future

Experience with Online Modalities

- Modalities ever taught
  - 95% Fully in-person, 79% Fully online, 49% Hybrid, 10% HyFlex
- Past-year online course design:
  - 79% Asynchronous, 6% Synchronous, 15% Combination

California Virtual Campus (CVC) Exchange

- 51% aware of the CVC Exchange
- 11% have a course listed on the Exchange

AI in the Classroom

- 12% allow AI use in all courses
- 61% do not allow AI
- Perceived impact of AI on learning:

  - 12% improves learning, 26% worsens learning, 50% say it depends

Course Design Practices

- 97% include learning objectives
- 95% include course policies
- 88% provide orientation resources
- 92% provide student support links

Technology Tools Used

- 88% Canvas
- 47% Zoom
- 19% Publisher tools
- 47% Turnitin or other plagiarism detection
- 8% Generative AI tools (e.g., ChatGPT)

Student Preparation

- 64% offer learner readiness tools
- 39% require them in all online courses

Professional Development

- 89% completed online pedagogy training

  - 85% via college/district
  - 23% via CVC@ONE
  - 29% via other organizations

Challenges Reported with Online Instruction

- 78% cited academic dishonesty
- 63% reported concerns with student engagement
- 53% indicated difficulty maintaining a sense of community
- 30% noted challenges adapting instruction to student needs

Student Survey

Modality Experience

- 78% Fully in-person
- 59% Fully online
- 39% Hybrid
- 3% HyFlex

California Virtual Campus (CVC) Exchange

- 84.5% had not used the CVC Exchange, 13% have had of it, 3% have used it

Preferred Online Modality

- 34% prefer asynchronous content
- 27% no preference
- 26% prefer a mix of synchronous & asynchronous
- 13% prefer synchronous

Top Challenges with Online Learning

- 77% prefer in-person learning
- 40% reported difficulty staying focused online
- 37% find it hard to learn online
- 28% cited limited instructor availability or responsiveness

Technology Used by Students

- 96% Canvas
- 31% Zoom

- 29% Plagiarism detection tools
- 21% Online tutoring (e.g., Net Tutor)
- 13% Generative AI (e.g., ChatGPT)

AI in Student Experience

- 59% said instructors do not allow AI
- 22% said instructors did not specify
- Student views on AI's impact on learning:

- 25% said it improves learning
- 26% said it worsens learning
- 29% said “it depends”

Student Support

- 67% said they prefer in-person support services
- 20% said they prefer online synchronous/asynchronous formats

ACCT 25.26 Program Review - Curriculum Design

Final Audit Report 2026-07-09

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By:	Lilian Ojeda (lojeda@hancockcollege.edu)
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