

# COMPREHENSIVE INSTRUCTIONAL PROGRAM REVIEW



## Accounting Discipline Moreno Valley College Academic Year 2011



**RCCD**

**RIVERSIDE COMMUNITY  
COLLEGE DISTRICT**

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Web Resources:

<http://www.rccd.edu/administration/educationalservices/ieffectiveness/Pages/ProgramReview.aspx>

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**COMPREHENSIVE PROGRAM REVIEW  
ACCOUNTING DISCIPLINE  
MORENO VALLEY COLLEGE 2011**

**A. Mission and Relationship to the College(s)**

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

The Accounting Discipline course offerings, certificates, and degree patterns are consistent with the Riverside Community College District and Moreno Valley College (MVC) Mission Statements:

District Mission Statement:

“Riverside Community College District is dedicated to the success of our students and to the development of the communities we serve. To advance this mission, our colleges and learning centers provide educational and student services to meet the needs and expectations of their unique communities of learners. To support this mission, District Offices provide our colleges with central services and leadership in the areas of advocacy, resource development, and planning.”

Moreno Valley College Mission Statement

“Responsive to the educational needs of its region, Moreno Valley Campus offers academic programs and student support services, which include baccalaureate transfer, professional, pre-professional, and pre-collegiate curricula for all who can benefit from them. Life-long learning opportunities are provided, especially, in health and public service preparation.”

**B. History**

**Changes –**

Because of the very broad scope of the Business Discipline and its offerings, Accounting became a separate discipline in spring 2007.

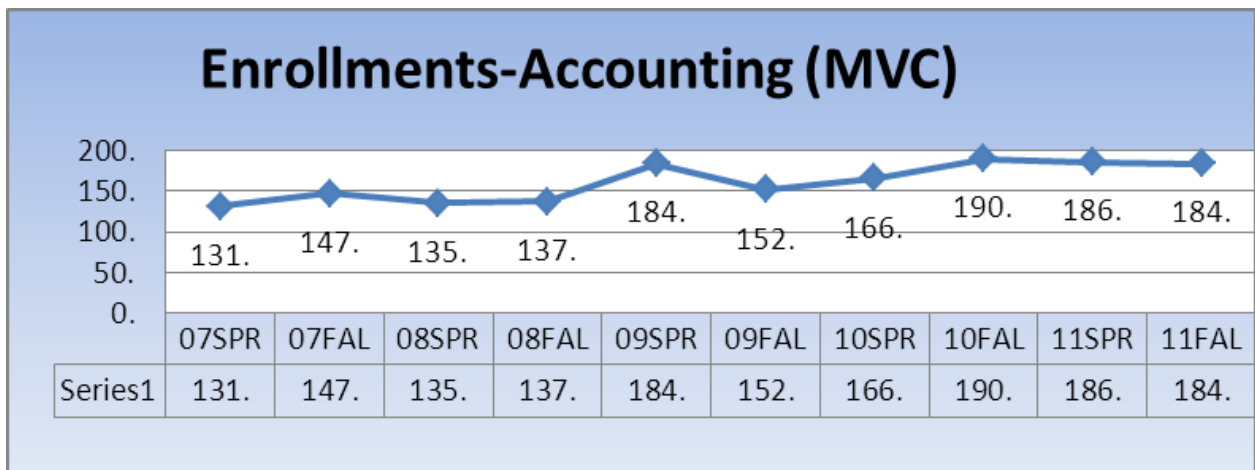
This is the initial Comprehensive Instructional Program Review for the accounting

discipline at Moreno Valley College. However the following goals, which originated in the business discipline, have carried over to the accounting discipline:

- Spin off the accounting discipline from business. The unit has successfully spun off from business. A coordinator/chair was elected, and discipline meetings have been ongoing.
- Conduct student learning assessments every semester to assess the gateway course. The unit has continued to assess the students of Accounting 1A. Additionally, assessment of Accounting 1B is ongoing and an initial Assessment has been completed for Accounting 55. (See Section E for additional assessment information.)

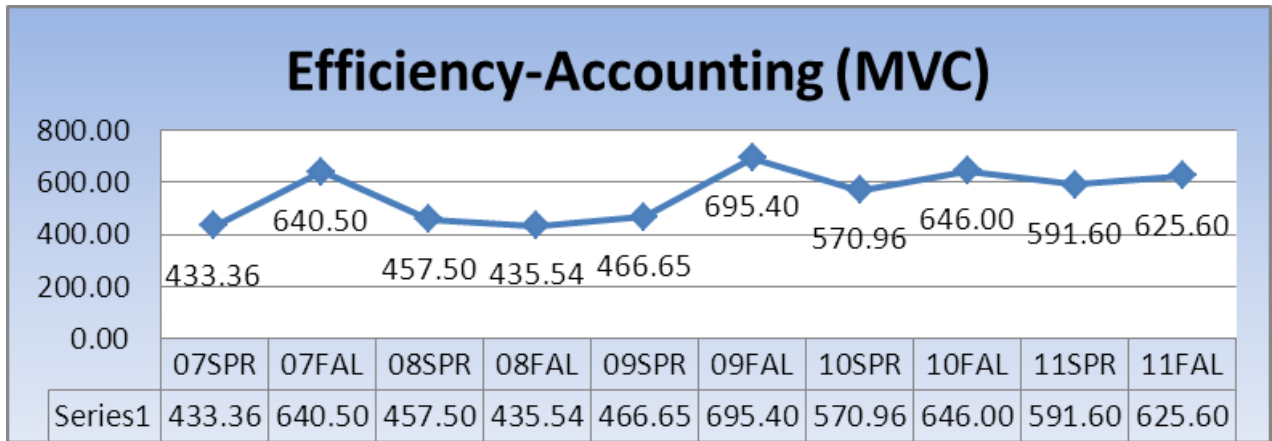
### **C. Data Analysis and Environmental Scan**

#### **1. Enrollment Analysis**



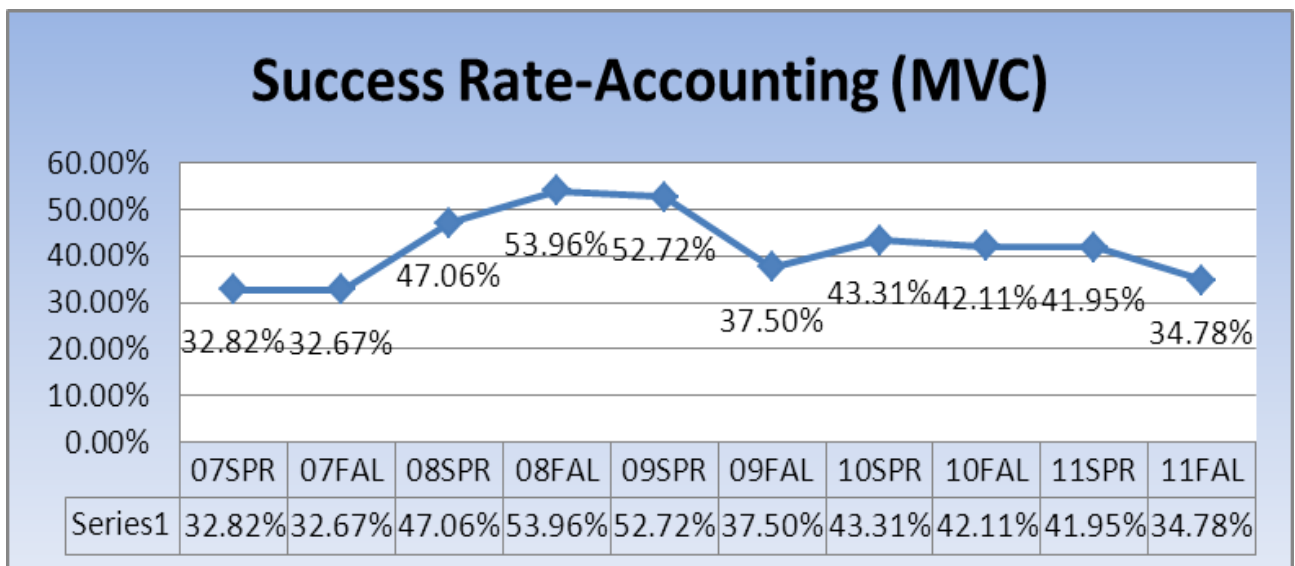
From spring 2007 to fall 2011, enrollments in accounting classes have grown from 131 students in spring 2007 to 184 students in fall 2011. From spring 2007 to fall 2008 the enrollment numbers included ACC 1A, ACC 1B, ACC 96 and ACC 97. Beginning spring 2009, ACC 55 was added to the spring semesters, which accounts for the increase to 184 students that semester. Starting fall 2009, ACC 96 and ACC 97 were deleted from the curriculum. Additionally, ACC 55 was included in the fall 2010 total and ACC 63 was included in the fall 2011 total.

## 2. Efficiency Analysis



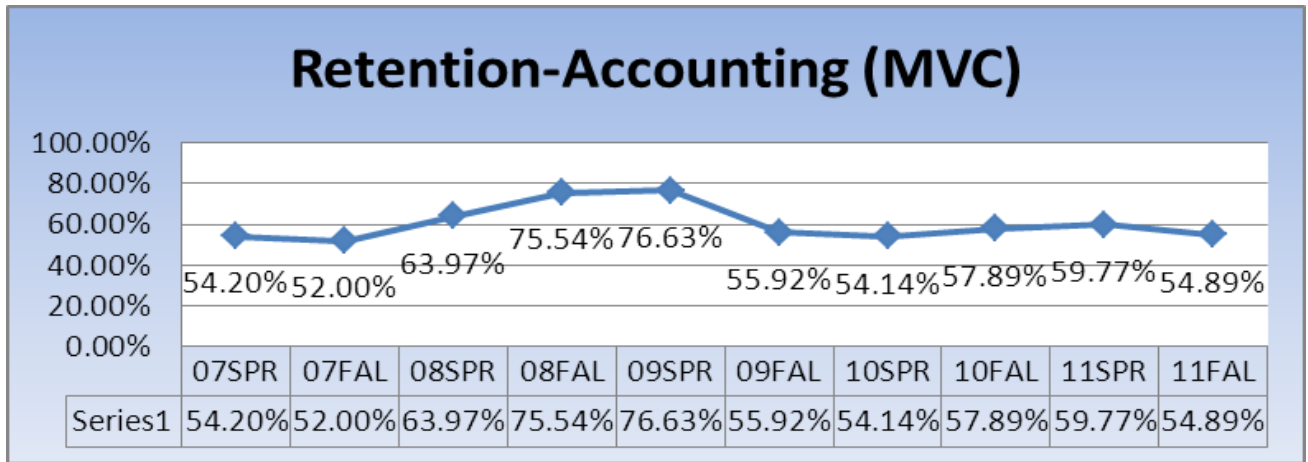
Accounting discipline efficiency rates started at 433.36 spring 2007 and ended at 625.60 fall 2011. Efficiency was lower in spring 2007, spring 2008, fall 2008, and spring 2009 because the full-time accounting faculty teaching accounting classes those semesters only taught four three-unit classes. The rest of her contract hours (.20) included computer lab hours. Because of the manner in which efficiency is calculated, those .20 contract hours were assigned no weekly student contact hours (WSCH). This resulted in the lower efficiency numbers.

## 3. Success Analysis



Success rates started at 32.82% in spring 2007 and ended at 34.78% in fall 2011.

#### 4. Retention Analysis



Retention started at 54.20% in spring 2007 and ended at 54.89% in fall 2011.

#### D. Programs and Curriculum

##### CHART OF COURSES IN THE CURRICULUM

Course#	Course Name	Cross-Listed	Type of Course	Date COR Last Reviewed	**Direct Assessment
ACC-1A	Principals of Accounting I		AA/AS, Transfer, CTE-Certificate, AOE	July 2012	Spring 2012
ACC-1B	Principals of Accounting II		AA/AS, Transfer, CTE-Certificate, AOE	July 2012	Spring 2012
ACC-55	Applied Accounting/Bookkeeping	CAT 55	AA/AS (RIV), Non-Transferable, CTE-Certificate (RIV)	June 2012	Spring 2012
ACC-63	Income Tax Accounting		AA/AS, Transfer, CTE-Certificate	July 2012	Not assessed
<b>The following courses have not been taught at MVC:</b>					
ACC-38	Managerial Accounting		AA/AS, Transfer, CTE-Certificate	*	Not assessed
ACC-61	Cost Accounting		AA/AS, Transfer, CTE-Certificate		Not assessed
ACC-62	Payroll Accounting		AA/AS, Transfer, CTE-Certificate	June 2012	Not assessed
ACC-65	Computerized Accounting		AA/AS, Transfer, CTE-Certificate	July 2012	Not assessed

ACC-66	Non-Profit and Governmental Accounting		AA/AS, Transfer, CTE-Certificate	*	Not assessed
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\*Currently, there are no plans to teach this course at MVC. Therefore, it is scheduled for exclusion from future catalog offerings.

\*\* Date of most recent assessment

To date, Moreno Valley College has consistently offered the more popular and introductory courses in the accounting certificate and degree patterns. When less popular classes are offered, the result has been poorly enrolled class sections being cancelled for failing to achieve required enrollment. However, because of the limited number of class offerings, students wanting to complete the accounting certificate or degree pattern have been unable to do so at Moreno Valley College. The additional courses needed had to be taken at Riverside City College or Norco College.

**In order to offer the courses needed to complete an accounting certificate or degree pattern, the following course rotation schedule is proposed:**

**Two-year rotation of courses within the discipline**

FALL 2012	UNITS	SPRING 2013	UNITS
ACC-1A-Principals of Accounting I	3	ACC-1A-Principals of Accounting I	3
ACC-1B-Principals of Accounting II	3	ACC-1B-Principals of Accounting II	3
ACC-63-Income Tax Accounting	3	ACC-55-Applied Accounting/Bookkeeping	3

FALL 2013	UNITS	SPRING 2014	UNITS
ACC-1A-Principals of Accounting I	3	ACC-1A-Principals of Accounting I	3
ACC-1B-Principals of Accounting II	3	ACC-1B-Principals of Accounting II	3
<b>ACC-65-Computerized Accounting*</b>	3	<b>ACC-62-Payroll Accounting*</b>	3

\*Note: ACC 62 was previously offered spring 1994 and spring 2000. Both semesters the class was cancelled due to low enrollment. The last time ACC 65 was offered (fall 2008), it was cancelled due to an obsolete software license and insufficient staffing. ACC 65 was also offered, and cancelled, due to low enrollment in spring 2008.

## E. Student Learning Outcomes Assessment

### CHART OF COURSES IN THE CURRICULUM

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## **F. Collaboration with Other Units Including Instructional, Student Services or Administrative Units (Internal)**

(none at this time)

## **G. Outreach Activities**

(none at this time)

## **H. Long Term Major Resource Planning**

- Payroll Accounting (ACC 62) was offered spring 1994 and spring 2000. Both semesters the class was cancelled due to low enrollment. Because of the limited number of accounting class offerings at MVC, students wanting to complete an accounting certificate or degree have been unable to do so at MVC. The additional courses needed had to be taken at Riverside City College or Norco College. When this course is offered again at MVC, the College should consider allowing this course to continue, despite low enrollment. (Please see two-year rotation of courses in section D.)
- Last time Computerized Accounting (ACC 65) was offered, it was cancelled due to an obsolete software license and insufficient staffing. Therefore, the College should plan for the acquisition of the software license needed, and for the faculty needed, to teach ACC 65. Additionally, ACC 65 was cancelled due to low enrollment in spring 2008. When this course is offered again at MVC, the College should also consider allowing this course to continue, despite low enrollment. (Please see two-year rotation of courses in section D.)
- In the next two to six years, the only full-time faculty in the discipline will be retiring. Given the current economy, continuing budget constraints, and the current trend of not filling open positions, this would result in the department having no full-time faculty in the accounting discipline. Therefore, the College should plan to hire full-time accounting faculty in the next two to six years.

## **I. Summary**

Over the next 5 years, the MVC Accounting Discipline is working to achieve the following goals:

### **Accounting Certificate or Degree Pattern from Moreno Valley College**

It is the goal of the discipline to plan, coordinate, and rotate course offerings in order to offer the courses students need to complete an accounting certificate or accounting degree pattern at Moreno Valley College.

### **Continue to Improve Environmental Scan data in the following areas:**

- Enrollment
- Efficiency
- Retention Rates
- Success Rates

### **Increase Course Offerings at MVC including : (see part H.)**

- Payroll Accounting (ACC 62)
- Accounting (ACC 65)

Due to the limited number of class offerings, students wanting to complete the accounting certificate or degree pattern have been unable to do so at Moreno Valley College. The additional courses needed had to be taken at Riverside City College or Norco College.

### **Hire Additional Faculty: ( see part H.)**

- The College should plan to hire full-time accounting faculty in the next two to six years.

## **J. Recommendations to the Program Review Committee**

(none at this time)