



2019-20

Instructional Program Review

Accounting Program

Katherine Sue Hewitt, Program Lead

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1. PROGRAM/DISCIPLINE MISSION/GOALS AND LINK TO STRATEGIC PLAN

1A. DESCRIBE PROGRESS TOWARD GOALS SET IN PREVIOUS REVIEW, ANNUAL BUDGET PRESENTATIONS, AND/OR STRATEGIC BUDGET PLANNING.

Goal 1 (Prosperity): Improve student (especially high school students or recent high school graduates) access to national certification opportunities by developing related courses and coordinating the first cohort of test takers. [Improve employability & income attainment]

- National Certification is the optional end result of the bookkeeping pathway certification; therefore, for non-high school students, I need to look at developing related courses to get them through to the end result. Living-wage jobs are the final end results of this pathway certificate.
 - We have a handful of displaced worker who are working on this Pathways Certificate so they can get back to work as soon as possible. The employment office is paying the costs (review course and testing material and exam) for them to take BUS 280.02 (Accounting Capstone Course) so they can complete the National Certification review material and take the National Exam at the end of this class. Winter 2020 Term has one student enrolled in this and will be the first to take this exam.
 - As for the high school students, this is fairly new option so we do not have a cohort ready yet for the jump from high school to taking the few courses needed to prepare them for the review course and the exam. The course they will need to take at KCC would be Payroll Accounting (BUS 177) and Computer Accounting Applications (BUS 228) before taking BUS 280.02 and the National Exam.

Goal 2 (Access): Improve student access to accounting/finance programs and courses in a variety of instructional delivery formats, locations, and incorporate more technological resources in the learning environments. [Improve Retention & Graduation]

- Continue or improve accounting/finance program instructional delivery formats and locations: such as F2F (days, late afternoons, evenings, college now hour and synchronous), distance education, and hybrid. Locations to focus on this strategic plan period is KCC, Lakeview, all of Klamath City High Schools, and all of Klamath County High Schools (through dual-credit and/or synchronous, when no high school teacher is available to teach on their campus).
 - Beginning 2020-21 school year, we are going to offer BUS 111 every term. This is because we need to meet our incoming students where they are when they start and we have learned that many incoming business students do not really know what aspect of business they want to study when they declare business as their major. Therefore, we are advising all first year business students into BUS 101 (Intro to Business) and BUS 111 (Intro to Accounting) in their first or second term at KCC. This allows students who discover accounting to be their direction of choice, to receive the best advising in their first year of education at KCC rather than starting in their second year at KCC, which was happening in previous years (due to late exposure to

Accounting – year two only).

- The Accounting Sequence needed for all Business Majors (Business Administration or Accounting) is offered during the college hour annually with BUS 111 in the Fall, BUS 211 in the Winter and BUS 213 in the Spring. NOTE #1: BUS 212 is only required for the Accounting Majors and some Business Administration Majors for their Transfer School requirements (available online every Fall or face-to-face every Winter – this course can be taken successfully during year 2 at KCC). NOTE #2: For the first time ever, KCC has needed to offer 2 sections of each accounting course during the college now time (2 sections of BUS 111 during Fall 2019, 2 sections of BUS 211 during Winter 2020, and 2 sections of BUS 213 during Spring 2020).
- The Accounting Degrees/Certificates can be completely accomplished online, if a student desires to do this. The Accounting Program has averaged a minimum of one student each year that does not live in Klamath County.
- 2019/2020 School Year has offered the accounting sequence using the Hybrid format (meet approximately 3 hours each week and do the rest online through Canvas). In the class- space, we are using a mixture of short lectures/demonstrations, hands-on work, and flipped learning – with the latter two including optional group work/peer-support.
- All accounting courses are offered in a Synchronous Classroom so that Lakeview can join any Accounting class being offered on the KCC Campus (with one exception, BUS 228 is taught in the computer lab; but this class is also offered online and this is where we advise the Lakeview students for this course).
- As for Dual Credit: Mazama High School, Molalla High Scholl and Crater High School are offering Personal Finance (BUS 218) to their high school students --AND—Mazama High School and Eagle Ridge High School are offering Intro to Accounting (BUS 111) and Principles of Account I (BUS 211) to their high school students.
- High School students are also joining the accounting classes either during the College Now hour or online.

Goal 3 (Excellence): Improve student excellence/success in accounting/finance courses through incorporate more technological resources in the learning environments. [Improve Retention & Graduation]

- Students like immediate feedback; therefore, accounting department/program will increase use of technology to give them this (online quizzes, publisher homework managers, etc.). Also, will explore and try using Skype for Business as a tool for Group Tutoring online.

- This goal is a work-in-process and requires time to find the best mix. The 2019-2020 accounting classes (BUS 111, 211, 212 & 213) are using a paperback textbook with a paperback workbook and online publisher resources (most cost efficient for the students), including online quizzes, tutorial videos, and homework manager. The 2019-2020 Payroll Accounting (BUS 177) classes are using Cengage Unlimited Subscription that includes eTextbook and other digital courseware (online quizzes, tutorials, helpful hints, and modeled solutions), with an option for the student to rent a physical copy of the textbook for \$7.99 per semester (freight paid by Cengage). The Computerized Accounting (BUS 228) class is using a paperback book that comes with QuickBooks Access for approximately 5 months (more than needed for success in this class).
- The Accounting program lead is using Skype, as needed, to complete student advising, help/tutor

<p>students, and proctor exams for true distance education students – student who do not come on campus due to distance, disability, or scheduling conflicts (working students).</p> <ul style="list-style-type: none"> ○ The Accounting program lead also has a student cell phone for students to text questions any time needed, including evenings and weekends. This seems to be where many of our younger students are most comfortable, so this program lead decided to meet them where they are at. Other students can also email, call, or message the instructor for help. ○ As for within Canvas, the accounting sequence (BUS 111, 211, 212 & 213) courses uses self-assessed homework as a tool to help the students learn the material being covered each week. This involves assigning homework for the students to complete and submit for low-stake points (points awarded for attempt, not accuracy) and then modeled solutions are provided after the assignment is closed for everyone to self-assess their work. Students love this tool because they appreciate the fact that their learning process is not punitive through losing points for errors, but are also educational in that they get to see what the modeled work would look like. Each week/lesson ends with a high-stake assignment where the instructor or online cumulative tool gives the individual learners detailed feedback on what they are still not understanding or doing correctly (points for accuracy and proper formatting).
<p>Goal 4 (Excellence): Increase college instructional quality by (1) collaborating with other non-business CTE programs to bring content expert to their students and (2) developing and training a pool of expert accounting/finance faculty with college-level instructional skills.</p>
<ul style="list-style-type: none"> ● Looking at working with Culinary, Welding, Auto, Diesel, Ag, and other CTE programs leads to let the accounting program lead faculty or other accounting/finance skilled faculty (from the pool being developed) teach the accounting and/or finance material to their students. This will hopefully increase the teaching load in this program area, so we can be developing and training the pool of experts.
<ul style="list-style-type: none"> ○ No such luck with getting the other CTE programs to share their teaching time with the content experts so far; this is not a lost goal just a goal that may take time and an increased pool of finance/accounting experts.
<p>Goal A (Excellence): Improve physical and mental well being of department faculty (Improve well being)</p>
<ul style="list-style-type: none"> ● Faculty are most effective when they have a healthy perspective toward their workplace.
<ul style="list-style-type: none"> ○ The Accounting Program Lead works closely with the Program Lead for Business Administration (Linda), the Program Lead for Office Professionals (Cathy), and the Program Lead for Health Information Management (Jennifer) to keep our programs compatible with each other and to help all of us to have and keep a healthy perspective toward out workplace. ○ The Accounting Program lead also works closely with her adjunct faculty teaching classes under her lead. This includes helping them with course content, Canvas issues, teaching pedagogy, online teaching tips, student issues, etc.; but more importantly, this includes giving them support and encouragement while doing their job.

1B. HAVE YOU MET YOUR PREVIOUSLY SET GOALS? IF NOT, HOW DO YOU PLAN TO MEET THEM?

☒ Yes

☐ No

All of the Accounting Program Goals are a work-in-process, with some more advanced than others; but overall, this department is satisfied with the progress made so far. Our big hold-up at this point is need for more human resources in our area of teaching. Once we have more qualified instructors to help teach these classes, more work can be done with working with others across the campus and community to meet or exceed our Program Goals.

2. PROGRAM/DISCIPLINE DESCRIPTION AND OVERVIEW

2A. PROVIDE THE CATALOG DESCRIPTION OF THE PROGRAM.

<http://catalog.klamathcc.edu/>

TWO-YEAR ASSOCIATE OF APPLIED SCIENCE DEGREE

The Accounting AAS degree is offered to students seeking employment primarily in occupations related to accounting and finance. This program focuses on the fundamental areas of accounting, including management, finance, business law, economics, and use of computers in business operations. Theory and current trends are explored, and numerous opportunities exist for practical application of concepts to actual organizational situations. Business ethics and workplace dynamics are addressed throughout this program with strong focus on professional communication and interpersonal skills. Students intending to transfer to a university will have completed substantial coursework necessary for successful transfer to a bachelor's degree program.

PROGRAM LEARNING OUTCOMES

Upon successful completion of the program, students will be able to:

- Apply accounting methods, tools, and concepts in an ethical and legal manner.
- Analyze accounting information using industry standards, generally accepted accounting principles, or international financial reporting standards.
- Use accounting technology and equipment in proper form.
- Develop appropriately formatted accounting reports for both internal and external users.
- Identify internal control issues in accounting policies and procedures.

PROGRAM RECOMMENDATIONS

It is highly recommended that students complete pre-collegiate courses to gain math skills in the first terms of their program. At a minimum completion of MTH 070 or testing above MTH 070 is recommended before beginning the core courses in this degree.

Students interested in accounting should work closely with their academic advisor to create a plan that addresses their specific career interests. Advanced training may be required for certain occupations, and transfer degrees may be more appropriate for students intending to further their education beyond Klamath Community College.

ONE-YEAR CERTIFICATE OF COMPLETION

Students seeking employment in occupations related to accounting and finance can complete a stand-alone certificate or apply these courses toward an AAS degree. This one-year certificate is available for students who are interested in gaining the foundation needed to begin in an entry level bookkeeping occupation. A less-than-one year certificate (career pathway certificate) is also available for students who are interested in gaining the skills essential to become a ~~licensed tax preparer with~~ **bookkeeper with National Certification**, the foundation necessary to obtain entry level ~~tax preparation~~ **bookkeeping** employment opportunities.

This certificate program focuses on the fundamental areas of accounting and use of computers in accounting operations. Theory and current trends are explored, and numerous opportunities exist for practical application of concepts to actual organizational situations.

PROGRAM LEARNING OUTCOMES

Upon successful completion of the program, students will be able to:

- Apply accounting methods, tools, and concepts in an ethical and legal manner.
- Analyze accounting information using industry standards, generally accepted accounting principles, or international financial reporting standards.
- Use accounting technology and equipment in proper form.
- Develop appropriately formatted accounting reports for both internal and external users.
- Identify internal control issues in accounting policies and procedures.

PROGRAM RECOMMENDATIONS

Students interested in accounting should work closely with their academic advisor to create a plan that addresses their specific career interests. Advanced training may be required for certain occupations.

LESS-THAN-ONE-YEAR CERTIFICATE OF COMPLETION

The Accounting - Bookkeeping Career Pathway Certificate will prepare students to sit for a national bookkeeping certification.

PROGRAM LEARNING OUTCOMES

Upon successful completion of the certificate, students will be able to:

- Use bookkeeping software, spreadsheets, and databases.
- Enter (post) financial transactions into the appropriate computer software.
- Receive and record cash, checks, and vouchers.
- Post costs (debits) and income (credits) into software, assigning each to an appropriate account.
- Produce reports, such as balance sheets, income statements, and totals by accounts.
- Check for accuracy in figures, postings, and reports.
- Reconcile or note and report any differences found in records.
- Determine, calculate, and post accruals and deferrals.

2B. DESCRIBE HOW AND TO WHAT DEGREE THE PROGRAM DESCRIPTION REFLECTS THE PROGRAM'S OVERALL GOALS. IF IT DOES NOT, REVISE PROGRAM DESCRIPTION.

The program description, with the highlighted changes, accurately reflects the Accounting Program overall goals, at this time. The Accounting Program has a strong technical core that represents workforce skills identified by the Accounting Program Advisory Committee and that aligns with the Accounting Industry Standards. The technical core and electives also enhances the students' requirements identified by the universities as necessary transfer courses for students entering their accounting program (OIT, SOU & EOU).

2C. COMMUNITY LABOR MARKET NEED ANALYSIS AND PROJECTION

As can be seen in the tables below and Appendix A (Occupation Profiles & Employment Outlook for Accountants and Auditors), this professional field offers a living wage for their workers – State of Oregon Annual Average of \$72,834, with East Cascades not much below the state average (\$69,814) – Bachelor's Degree or higher required. The Employment Outlook states "Employment in this occupation in 2017 was much larger than most occupations across the state. The total number of job openings is projected to be much larger than most occupations in Oregon through 2027. This occupation is expected to grow at a somewhat faster rate than the statewide average growth rate for all occupations through 2027."

Appendix B has the information for Bookkeeping and the state average is listed as \$42,944, with East Cascade averaging \$40,995 – Pathway's Certificate, One-Year Certificate or Associates Degree only. Same Employment Outlook for this area of employment as Accountants & Auditors.

**Wage Range 2019
for Accountants and Auditors**

Area	10th Percentile	25th Percentile	50th Percentile (median)	75th Percentile	90th Percentile	Average Hourly	Average Annual
Oregon	\$21.70	\$26.42	\$32.22	\$40.43	\$50.94	\$35.02	\$72,834
Central Oregon	\$20.79	\$25.24	\$30.35	\$37.63	\$53.22	\$33.65	\$69,999
Clackamas	\$22.88	\$26.85	\$32.07	\$44.78	\$68.77	\$37.82	\$78,670
Columbia Basin	\$20.87	\$25.79	\$30.62	\$36.97	\$41.65	\$31.38	\$65,261
Columbia Gorge	\$24.68	\$27.60	\$32.17	\$38.74	\$46.29	\$33.56	\$69,802
Douglas	\$20.79	\$24.09	\$29.96	\$35.16	\$38.62	\$29.64	\$61,668
East Cascades	\$21.09	\$25.99	\$31.02	\$37.95	\$50.38	\$33.57	\$69,814
Eastern Oregon	\$18.66	\$24.28	\$29.81	\$35.90	\$39.89	\$29.93	\$62,260
Eastern Six	\$17.49	\$22.17	\$28.81	\$34.78	\$38.63	\$28.43	\$59,132

Lane	\$21.17	\$24.75	\$30.14	\$37.37	\$45.39	\$31.98	\$66,516
Linn-Benton	\$20.44	\$24.53	\$30.68	\$39.47	\$49.14	\$33.22	\$69,109
Mid-Valley	\$21.69	\$26.43	\$31.88	\$39.71	\$49.05	\$34.68	\$72,134
Northwest Oregon	\$20.32	\$24.66	\$30.34	\$38.65	\$46.91	\$31.86	\$66,260
Portland Tri-County	\$22.50	\$27.08	\$33.34	\$42.68	\$53.51	\$36.33	\$75,564
Portland-Metro	\$22.44	\$27.13	\$33.46	\$42.46	\$52.25	\$36.12	\$75,125
Rogue Valley	\$20.27	\$24.35	\$30.74	\$38.43	\$50.21	\$33.54	\$69,749
South Central	\$20.56	\$25.62	\$31.85	\$37.81	\$50.97	\$33.36	\$69,390
South Coast	\$14.77	\$21.66	\$28.77	\$35.64	\$40.43	\$28.62	\$59,539

National Trends Quick Facts: Accountants and Auditors	
<u>2018 Median Pay</u>	\$70,500 per year \$33.89 per hour
<u>Typical Entry-Level Education</u>	Bachelor's degree
<u>Work Experience in a Related Occupation</u>	None
<u>On-the-job Training</u>	None
<u>Number of Jobs, 2018</u>	1,424,000
<u>Job Outlook, 2018-28</u>	6% (As fast as average)
<u>Employment Change, 2018-28</u>	90,700

2C.I. HAS THE DEMAND FOR GRADUATES CHANGED IN THE PAST FIVE YEARS? IF SO HOW AND TO WHAT DEGREE?

☐ Yes

☒ No

The demand has not changed in the past five years because there is still a shortage of incoming employees into the field of accounting (the accounting professionals are retiring out faster than new professionals are coming into the field). For example, November 2019 I had an employer wait for me to arrive in my office at my scheduled office hour to hand me personally their job description and application. This employer specifically wanted someone who could do both office work and basic accounting. They were willing to pay \$18 – \$24 per hour and work around the

student's school schedule, with full-time work in the summers [NOTE: I researched this company and found that they were a great place to work – field workers and office workers loved their jobs]. I could not get anyone to take the application from KCC, they were worried about school and work; therefore, I reached out to some of the local KCC graduates who were attending one of the universities. This employer was desperate for a worker --- even KCC Business Office finds it difficult to fill their accounting vacancies, SHORTAGE of incoming workers into the Profession.

2C.II. WHAT IS THE EXPECTED MARKET DEMAND FOR THE FUTURE? HOW MIGHT THE LABOR MARKET NEED PROJECTION AFFECT THE PROGRAM? HOW MIGHT THE PROGRAM ADJUST TO THESE PROJECTIONS?

The Labor Market Need Analysis provided for the ACC 2017-2021 has job growth in Oregon between 16.75% and for eastern Cascades of 15.6%. National Trends has projections at 6%. [See above and Appendix A]. According to the States labor market sheet the potential earning for our region is \$69,814 and for the State \$72,834. National Median wage is \$70,500 [See above and Appendix A & Appendix B].

One important way the Accounting Program can adjust to these projections, is to get, train, and retain additional qualified human resources in this area of instruction. This will also provide an opportunity to explore offering more Bookkeeping Specific courses to address the bookkeeping needs in the area [See Appendix B]. Also, it is important to remember that the current Accounting Program Lead will be retiring within the next 5-year period.

2D. DESCRIBE THE SPECIFIC CURRICULAR, INSTRUCTIONAL, OR OTHER CHANGES MADE IN THE PREVIOUS FIVE YEARS.

Accounting is an evolving profession that must change with the world and National business trends and needs. At the Community College Level, we are not affected by these changes as much as the higher educational institutions because we primarily are teaching the language of business and foundation of accounting for future Accountants. What is influencing the need for changes in curricular and instructional areas is the employment requirements for professionally trained incoming workers in the areas of critical thinking, time managements, self-motivation, good communication skills (orally and verbally), and technology advancements. Based on this trend, the Accounting Program has made the following changes in the previous five years:

- Using textbooks with digital resources (videos, online quizzes, homework submission with multiple attempts and immediate feedback, and other study tools) – **Technology**
- Using study material that moves the students from introduction of the material to application of what was learned to critical thinking being applied to the assignments – this cycle repeats itself 4 – 8 times a term – **Critical Thinking**
- Using Instructor Created Excel Templates on some Classroom Assignments – this enhances the student's understanding for the necessity to learn the Office Suite and other Computer Skills (such as file management, organization within their computer, saving, restoring, proper care of their work on the hard-drive or thumb-drives, etc.) – **Technology & Self-Motivation**
- All homework has points assigned to them – introduction work is low-stake points for effort, not accuracy; application work is mid-stake points through multiple attempts with immediate feedback; and critical thinking work is high-stake points through the use of Instructor Graded assignments, this also gives the instructor a clearer picture of where each of the learners are in their learning process. This was implemented because students were not doing their homework because they said they had other homework due and there was no grade impact with my homework – not true, you cannot learn accounting without doing it.— **Time Management & Self-Motivation**

- Using Hybrid formats with the Accounting Sequence courses. This accomplishes two things: allows more classes to be taught on campus (MW section and TuTh section, instead of one M – Th section) and gives the students an introduction to distance learning/work at a low-stake. The business world has also moved toward more synchronous and asynchronous interactions with co-works, clients, professional development, and other meetings/requirements. – **Technology & Self-Motivation**
- The classroom time is using some flipped learning tools → doing some homework in the classroom where there is peer- and/or instructor-support. This requires watching videos and reading the chapters before coming to class. — **Time Management & Self-Motivation**
- Internet Research has been implemented in all the Discussion Forums in Canvas. The learner is being required to find related material on the internet and summarize what they found and how it applies to the topic of the week. They must also provide the hyperlink for everyone to be able to retrieve their article. – **Technology & Communication Skills**
- Each class has a Peer Tutoring or Interaction Forum for them to get help from each other outside of the classroom time and so that this help is available to all their classmates; just like in the classroom when a question is ask, the whole class gets the benefit of the question and answer. – **Communication Skills**
- The Accounting Program Lead has provided all students with a cell phone number so the students can communicate with the instructor using Text Messages (meeting them where they are at) and so the Distance Education Students can get in touch with the instructor outside of the normal working hours. This lead is also holding a weekly Open Accounting Lab every Friday for students to drop in for additional help, as needed. – **Communication Skills & Self-Motivation**

Another major change made in the previous five years: the Income Tax Preparation Career Pathways Certificate was deactivated and a new Accounting Career Pathways Certificate was proposed and accepted -- the Bookkeeping Career Pathways Certificate. The reason for deactivating the Tax Preparation Career Pathways Certificate was that Liberty Tax Office came to Klamath Falls and began offering the required 40-hours income prep course to anyone wanting to sit for the License Tax Preparation Exam, at a much more affordable price. With this need now taken care of in Klamath County, Klamath Community College did not need to continue to provide this service and we could not compete with the pricing options. The new Bookkeeping Career Pathways Certificate was created to give high school students, and other displaced workers, a quick education to work option. This Certificate can end with the student sitting for a National Bookkeeping Exam to enhance the credibility of their abilities to perform the basic bookkeeping services being required, even though they do not have any work experience yet.

3. RESOURCES

3A. DESCRIBE FACULTY COMPOSITION, QUALIFICATIONS, AND PROFESSIONAL DEVELOPMENT.

Right now, the Accounting Program at KCC does not have much human resources. We have:

- 9-month faculty member (Katherine Hewitt) who teaches all the Accounting Courses
- Adjunct Instructor who can teach the Personal Finance Online Courses (Corri Ellis) and teaches Economics for the Social Science Department
- This Winter 2020 is the last time we will have Ann Strunk as a teacher for the Personal Finance Face-to-Face Class (she is now a 9-month faculty in the area of business technology).
- Neither Ann or Corri have accounting as their field of study
 - Ann's degree is in teaching with years of high school teaching in the area of business
 - Corri has a MBA with an emphasis in finance and years of high school teaching in the area of business, including dual credit.

3A.I. WHAT PERCENT OF FACULTY ARE FULL-TIME? PART-TIME?

Katherine Hewitt was the only full-time faculty in the past 5 years with one adjunct helping with the Personal Finance Course and Economics Courses, when it was under the Accounting Program umbrella → Economics left the Accounting umbrella at the end of school year 2017-18. Based on the credit hours taught by full-time versus part-time faculty (see Table below), the percentage is Full-time 81.6% (102/125) and Part-time is 18.4% (23/125) ← Note: Hewitt Summer Teaching is considered part-time teaching.

Instructor Contact List by CMA – Instructors that taught an course in Accounting Between Fall 2018 and Winter 2020

FIRST NAME	LAST NAME	EMAIL ADDRESS
Corri	Ellis	corri.ellis@faculty.klamathcc.edu
Katherine	Hewitt	hewitt@klamathcc.edu
Ann	Strunk	strunk@klamathcc.edu

CMA	termyear	Instructor	FTE	CRS CDE	CRS ENROLLMENT	CREDIT HRS
ACC	FA2018	Hewitt, Katherine	5.176420	7	70	26.00
	WI2019	Hewitt, Katherine	4.248989	6	52	23.00
		Strunk, Ann	0.647050	1	10	3.00
	SP2019	Hewitt, Katherine	5.499963	5	66	19.00
		Strunk, Ann	1.035280	1	16	3.00
	SU2019	Hewitt, Katherine	2.243124	2	26	8.00
		Strunk, Ann	0.711755	1	11	3.00
	FA2019	Ellis, Corri	1.941150	1	30	3.00
		Hewitt, Katherine	7.786215	5	97	19.00
	WI2020	Hewitt, Katherine	2.049005	4	25	15.00
		Strunk, Ann	0.258820	1	4	3.00

NOTE: Ann Strunk & Corri Ellis teach Personal Finance (BUS 218) for the Accounting Program (neither of them are qualified to teach the Accounting Classes), Katherine Hewitt teaches all the other courses in the Accounting Program. Ann Strunk, through a grant, created the Open Resource student tools for this course before being hired as a 9-month Business Technology Faculty; therefore, the reason she is teaching it one more time during the Winter 2020 term. The Program lead will work with this Open Resource tool and create the instructor resources during the Summer of 2020, so KCC can provide the new adjunct with everything possible to make this course successfully for both the students and the faculty members teaching this for us.

3A.II. DESCRIBE FACULTY DEGREE ATTAINMENT. WHAT ARE THE MINIMUM DEGREE QUALIFICATIONS? WHAT PERCENT OF FACULTY EXCEED MINIMUM DEGREE QUALIFICATIONS?

Instructor Name	Taught DC	Taught RG	Sub Group	Original Hire Date	School	Degree	Major
Ellis, Corri	Y	Y	ADJCR	9/1/2019	Concordia University Chicago	Master of Arts	School Leadership
Ellis, Corri	Y	Y	ADJCR	9/1/2019	Maryhurst University	Masters in Business Administration	Concentration Finance
Ellis, Corri	Y	Y	ADJCR	9/1/2019	Maryhurst University	Master of Arts	Teaching - Concentration Secondary Education
Hewitt, Katherine	N	Y	F9MO	1/15/2002	San Diego St Univ	Bachelor of Science	Business Admin/ACCTG
Hewitt, Katherine	N	Y	F9MO	1/15/2002	University of Phoenix	Masters in Business Administration	Accounting
Hewitt, Katherine	N	Y	F9MO	1/15/2002	University of Phoenix	NONE Completed All but Dissertation	EDD, Curriculum & Instructional Design
Strunk, Ann	Y	Y	F9MO	10/22/2012	Southern Oregon University	Master of Arts	Teaching

3A.III. LIST THE SPECIFIC PROFESSIONAL DEVELOPMENT PROGRAM FACULTY ATTENDED INCLUDING BOTH ON-SITE AND OFF-SITE TRAININGS; HOW DID THE PROFESSIONAL DEVELOPMENT IMPACT INSTRUCTION, DESIGN, AND DELIVERY?

In the Accounting Program, Katherine Hewitt has participated in the following professional development over the past five years:

- Quality Matters, including being part of multiple Quality Matters Review Teams
- American Accounting Association, including attending one national conference
- Flipped Learning, for all modalities of teaching: online, hybrid and face-to-face
 - Technology resources, options and training
 - Best Practices for classroom space and home space
- Statewide Business & Accounting Chairs Consortium meetings (a minimum of once a year over the past five years)
- In-house trainings on Canvas, Instructional Best-Practices & Pedagogy put on by Nicole Mace & Christine Ward and now the CTL Team
- Teaching Professor Conference and 20-Minute Mentor Videos on-demand (Faculty Senate Subscription) – Instructional & Pedagogy Best Practices
- Publisher Trainings on using new pedagogy or technology in the classroom: online & face-to-face

All of these Professional items have helped form the Program Lead into the faculty and leader she is. These Professional Development Programs and Trainings have spearheaded many of the curricular and instructions changes, including design and delivery, made over these past five years to meet the employment needs for our students mentioned in 2D above.

3A.IV. ARE FACULTY COMPOSITION, QUALIFICATIONS, AND PROFESSIONAL DEVELOPMENT MEETING INSTRUCTIONAL NEEDS? IF NOT, DESCRIBE ANY PLANS THAT WILL ADDRESS THIS.

☐ Yes

☐ No

☒ Somewhat

The primary plan to address this “somewhat” answer is to get a local, qualified adjunct who can help teach the Accounting face-to-face classes and potentially replace the current Accounting Program Lead at her retirement time. By beginning this process soon, we not only have time to see how the adjunct(s) fit with our learning culture, but we can also be grooming them to seamlessly step into the lead position, if selected to do so, after Katherine’s retirement. In the meantime, the accounting program has grown and really needs a local, qualified Accounting adjunct to help teach the face-to-face and DE classes. This will free up the Program Lead so she can be doing more of her other duties/goals; including working closely with the other CTE Program Leads to bring the content expert into their classes, as appropriate (Goal 4) and working closer with the Dual Credit High School Teachers (Goals 1 & 2).

3B. DESCRIBE THE SPECIFIC FACILITIES, EQUIPMENT, AND MATERIALS USED BY THE PROGRAM.

KCC provides the latest instructional technology, trainings and support to all faculty. Classroom instructional technologies are exceptional and all program faculty report confidence in effectively using this technology for course delivery.

STANDARD CLASSROOM INSTRUCTIONAL TECHNOLOGY

- 75-inch HD interactive display or HD projector
- Interactive whiteboard
- Sharelink content sharing/collaboration system
- Computer
- 22-inch interactive pen monitor
- HD document camera
- Blu-ray/DVD player
- Room audio system
- 5-inch LCD touch panel user interface or MLC input selection interface
- Presentation switcher

SYNCHRONOUS CLASSROOM INSTRUCTIONAL TECHNOLOGY

- 75-inch HD interactive display
- Interactive whiteboard
- Two 70-inch HD displays
- Two HD PTZ video conferencing cameras
- Sharelink content sharing/collaboration system
- Computer
- 22-inch interactive pen monitor
- Document camera
- Room audio system
- 5-inch LCD touch panel user interface or MLC input selection interface
- Video conference server
- Presentation switcher

3B.I. ARE FACILITIES MEETING INSTRUCTIONAL NEEDS? IF NOT, DESCRIBE ANY PLANS THAT WILL ADDRESS THIS.

☒ Yes

☐ No

☐ Somewhat

Coursework for this program is primarily delivered through the Workskills Technology Center (Building 8), and facilities are technologically advanced, user friendly, well designed, and well maintained.

3B.II. IS EQUIPMENT MEETING INSTRUCTIONAL NEEDS? IF NOT, DESCRIBE ANY PLANS THAT WILL ADDRESS THIS.

☒ Yes

☐ No

☐ Somewhat

Instructional needs for this program are fully met through access to the above listed technology. In addition, the strategic planning of placing an Information Services (IS) staff in each primary building has added to the ability to diagnose and address classroom technology concerns in a very efficient manner. Additionally, students now have access to more than just resources available in other buildings; they have access to quiet study areas with computer/printers and IS staff available to assist as needed in the Workskills Technology Center.

3B.III. ARE INSTRUCTIONAL MATERIALS MEETING PROGRAM NEEDS? IF NOT, DESCRIBE ANY PLANS THAT WILL ADDRESS THIS.

☒ Yes

☐ No

☐ Somewhat

Instructional materials are very effectively meeting the needs of program faculty and students with carefully selected textbooks and course resource materials. Primary publishers, such as Cengage and AME, provide instructional support to both faculty and students. Also, access to open educational resources has created a new

array of no- and low-cost, high-quality materials for program students. Resources are also carefully selected to support student use beyond the classroom and in their workplaces, so industry input is solicited and implemented whenever possible.

3C. DESCRIBE THE INSTRUCTIONAL SUPPORT SERVICES THE PROGRAM USES.

3C.I. REVIEW LRC HOLDINGS FOR RELEVANCY AND CURRENCY TO PROGRAM.

Consortium:

As a member of the Sage Library System, the KCC library provides students and faculty access to the holdings more than 70 libraries in 15 counties of eastern and central Oregon. The library is also a member of the Orbis Cascade Alliance courier system, which provides students access to the holdings of 38 academic libraries in Oregon and Washington.

Electronic Resources:

1. Business Source Premier (full text of more than 2,300 journals)
2. Regional Business News
3. Associate Programs Source (over 900 full text journals)
4. Regional Business News Plus (full text articles from hundreds of U.S. and International publications and newspapers)
5. Credo Reference
6. Academic OneFile
7. OneFile Business
8. General OneFile
9. Gale Business: Entrepreneurship
10. Business Insights: Global

Physical Holdings:

1. Managerial Accounting for Undergraduates – Christensen, Theodore E.
2. American Indian Business: Principles and Practices
3. Financial Accounting for Undergraduates – Wallance, James S.
4. Computerized Accounting with QuickBooks 2015: 2017-2018 Update – Williams, Gayle
5. Payroll Accounting: A Practical Real-World Approach – Weinstein, Eric A.
6. Payroll Accounting
7. Survey of Accounting – Warren, Carl S.
8. Payroll Accounting – Bieg, Bernard J.
9. Financial Accounting Principles Workbook v4.0 – Joffe, Neville
10. Financial Accounting Principles v4.0 – Joffe, Neville
11. Accounting Made Simple: Accounting Explained in 100 Pages or Less – Piper, Mike
12. Accounting Demystified – Haber, Jeffrey R.
13. Accounting Principles – Weygandt, Jerry J.
14. Harvard Business Review (magazine subscription)
15. Forbes (magazine subscription)
16. Bloomberg Business Week (magazine subscription)

3C.II. REVIEW PROGRAM STUDENT USE OF TUTORING AND E-TUTORING.

FALL 2018

CGS 100	3
WRI 121	13
CAS 133	22
PSY 201	0
MTH 111	130
SPE 111	17
BUS 218	0
WRI 122	13
BUS 111	11
ECO 201	0
BUS 211	5
BUS 226	0
ECO 202	0
WRI 227	24
BUS 212	0
PHL 209	0
BUS 213	0
BUS 228	0

TOTAL	238
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Tutoring Services in the Area of Accounting is difficult at times to find peer tutors who are qualified to tutor at KCC due to this program consisting of a 4-term sequence of classes and many accounting majors transfer to one of the universities shortly after finishing these classes. LRC, Trio, and the Open Accounting Lab each are seeking Accounting Tutors to help our students.

The Accounting Program Lead does offer tutoring services to any student in the accounting program courses by appointment – these services are also offered evenings and weekends to accommodate the working students doing classes online.

WINTER 2019

CGS 100	7
WRI 121	62
CAS 133	3
PSY 201	13
MTH 111	188
SPE 111	1
BUS 218	1
WRI 122	20
BUS 111	0
ECO 201	0
BUS 211	1
BUS 226	0
ECO 202	0
WRI 227	16
BUS 212	2
PHL 209	0
BUS 213	0
BUS 228	1

TOTAL	315
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SPRING 2019

CGS 100	24
WRI 121	20
CAS 133	3
PSY 201	4
MTH 111	139
SPE 111	118
BUS 218	0
WRI 122	30
BUS 111	4
ECO 201	0
BUS 211	0
BUS 226	0
ECO 202	0
WRI 227	
BUS 212	8
PHL 209	0
BUS 213	6
BUS 228	13
TOTAL	369

SUMMER 2019

CGS 100	12
WRI 121	18
CAS 133	21
PSY 201	8
MTH 111	90
SPE 111	9
BUS 218	0
WRI 122	24
BUS 111	0
ECO 201	0
BUS 211	0
BUS 226	0
ECO 202	0
WRI 227	0
BUS 212	0
PHL 209	1
BUS 213	0
BUS 228	0
TOTAL	183

3C.III. REVIEW PROGRAM STUDENT USE OF TESTING SERVICES.

Accounting and Related Exams Given

KCC Testing Center

YEAR & CLIENT	EXAM GIVEN	EMPLOYER
2016 State of Oregon	Oregon Tax Preparer 14 Exams Given	Various
2017 State of Oregon	Oregon Tax Preparer 11 Exams Given	Various
2018 – 2019 State of Oregon	Oregon Tax Preparer 4 Exams Given	Various
2016 – 2017 KCC Instructor Exams	Accounting & Business 123 (Business) 375 (Accounting)	Student
2018 – 2019 KCC Instructor Exams	Accounting & Business 91 (Business) 345 (Accounting)	Student

The Accounting Program will also start using the Testing Center to administer the National Bookkeeping Certification Exam. Because this service is available to our students, the accounting classes were able to move from 2 days a week, meeting 2 hours each day, to 4 days a week, meeting 1 hour each day, or the Hybrid classes that meet 2 time a week for 1 to 1-1/2 hours each class. The Exams in Accounting, by the nature of the work done in accounting, require more than 50 minutes to complete, so when the Testing Center was opened to KCC Classes, that helped this program greatly.

3C.IV. REVIEW OTHER INSTRUCTIONAL SUPPORT SERVICES (STUDENT CLUBS, ADVISING, TRIO, VETERANS SERVICES, ETC.) IF APPLICABLE.

During the past 5-years, KCC did have an Accounting Club but due to the rapid changes in the student population (2-year institution), this was difficult to maintain officers and active participants; therefore, the club was disband and the club funds were transferred to the Business Cub (FBLA) – which is supported and attended by some of the Accounting Majors.

All non-military accounting majors are advised by the Accounting Program Lead – the military accounting majors are advised by our Veterans Services Leads. As for Trio Accounting Students, they are co-advised by one of the Trio Leads and the Accounting Program Lead. Trio also provides additional tutoring services to the Accounting Students, as needed. The Accounting Program Lead and Trio work very close together to enhance success for their students.

3D. DESCRIBE TO WHAT DEGREE THE PROGRAM USES THE COLLEGE'S LEARNING MANAGEMENT SYSTEM (CANVAS) FOR ALL METHODS OF DELIVERY (FACE-TO-FACE, ONLINE, SYNCHRONOUS, HYBRID).

All program faculty use Canvas for grades and delivery of program coursework delivered face-to-face, online, synchronous, and in hybrid format. Each faculty has been trained in Canvas tools and applications and works closely with the Center for Teaching and Learning for assistance in course integration with publisher's resources. The Accounting Program is available in both face-to-face and online versions to meet student needs, and courses are offered in synchronous delivery when requested by Lakeview or the outlying High Schools. Faculty continues to experiment with hybrid delivery when appropriate, based on student demand and term scheduling.

4. EFFECTIVENESS

4A. STUDENT LEARNING OUTCOMES ASSESSMENT

4A.I. COURSE LEARNING OUTCOMES (CLO)

According to the CLO Assessment Instructions found on the COURSE Learning Outcomes (CLO) Assessment Planning and Reporting page from Klamath Community College SharePoint (<https://info.klamathcc.edu/AM/Lists/Course%20Learning%20Outcomes%20Assessment/Tiles.aspx>)

Course learning outcomes (CLO) assessment is scheduled so that each instructor participates at least once each year and all regularly taught courses (MTH 111, WRI 121, etc.) are assessed each term.

The purpose of the assessment is:

- To ensure student proficiency in course learning outcomes.
- To provide a structure for the assessment practices that faculty regularly perform.
- To encourage reflection by faculty and departments based on meaningful data.
- To use assessment to improve instruction, while providing valid data that demonstrates this improvement to our community.
- To help enable the sharing of relevant assessment information between faculty.
- To document assessment efforts in accordance with accreditation standards, balancing the process of assessment between the requirements of external compliance, and a meaningful and thoughtful practice, which is part of what educators do regularly.

To complete the assessment, faculty are being asked to conduct two activities:

Step I: The Plan – At the start of the term, use this form to submit a brief plan that describes how you will assess your students' achievement of the course learning outcomes you select. This is due the second Friday of the term.

Step II: Results and Analysis – At the end of the term, use this form to submit a brief report on your results, analysis, and conclusions. This is due the second Friday of the following term for assessments conducted in Fall and Winter. Reports and analysis for assessments conducted in Spring will be due the Friday following the last day of the term.

Because of the above college policy and procedure for assessing CLOs, the Accounting Program has formally assessed the following courses and CLOs in the past five years:

School Year 2017-2018

- BUS 211: Analysis a company's performance using ration analysis
- BUS 213: State the formulas for determining direct material variances, direct labor variances, and total manufacturing overhead variances
- BUS 218: Apply finance practices and methods to achieve personal financial strategies

School Year 2018-2019

- BUS 218: Apply personal finance functions to plan and budget effectively
- BUS 228: Ability to use accounting technology and equipment in proper form ◀ this is actually a PLO (see Section 2A above)

In the process of doing this Program Review, it was noted that BUS 228 actually assessed a PLO, instead of a CLO [See Appendix C for the CLOs for each course under the Accounting Program Oversight].

4A.I.1 DESCRIBE EVIDENCE OF STUDENT PROFICIENCY IN CLOS. IF THERE IS NO EVIDENCE, DESCRIBE PLANS TO ADDRESS THIS.

Accounting Program formally assessed the following courses and CLOs in the past five years, with description of the evidence used to assess these CLOs:

School Year 2017-2018

- BUS 211: Analysis a company's performance using ration analysis → evidence gathered was student work (Exam) where company data was provided and the students performed ratio analysis on the data (84% achieved the CLO at 80% or better).
- BUS 213: State the formulas for determining direct material variances, direct labor variances, and total manufacturing overhead variances → evidence gathered was student work (Exam) where manufacturing cost data was provided and the students performed variance analysis on the data to determine direct material variance, direct labor variance, and total manufacturing overhead variances (78% achieved the CLO at 80% or better).
- BUS 218: Apply finance practices and methods to achieve personal financial strategies → evidence gathered was student work (Assessment Project) where an Excel spreadsheet was prepopulated with financial plan scenarios and questions that aligned to the textbook chapter topics that student applied to their own lives (92% achieved the CLO at 80% or better).

School Year 2018-2019

- BUS 218: Apply personal finance functions to plan and budget effectively → evidence gather was student work (Case Study) where they applied all the concepts learned throughout the term to a controlled Case Study (88% achieved the CLO at 80% or better)
- BUS 228: Ability to use accounting technology and equipment in proper form ◀ this is actually a PLO (see Section 2A above)

Future plans are to continue to select different CLOs and assess them each year until we have assessed all the CLOs in the accounting program courses. This will involve creating an Accounting Program internal schedule to track the CLOs and PLOs being assessed and when they should be assessed, to ensure that each CLO and PLO gets assessed timely.

4A.I.2 DESCRIBE THE SPECIFIC PROCESS FOR ADVISORY COMMITTEES FOR REVIEWING COURSE CONTENT AND OUTCOMES GUIDES (CCOGS). IF THERE IS NO PROCESS, DESCRIBE PLANS TO ADDRESS THIS.

The Accounting Advisory committee advises the Program Lead with critical course and content needs for graduate success as a new employee or as a transfer student. Once the CCOGS are written or revised, based on the committee's recommendations, the Advisory Committee receives a copy of the new CCOGS and approves it or makes further recommendations.

4A.I.3 WHICH COURSES HAD LEARNING OUTCOMES REVISED/UPDATED AND WHY?

All the courses in this area were revised or updated due to KCC's new template (COGS to CCOGS) and requirements (specific course outcomes that are realistic and measurable, using Blooms Taxonomy).

4A.I.4 IDENTIFY AND GIVE EXAMPLES OF CHANGES MADE IN INSTRUCTION THAT OCCURRED AS THE RESULT OF CLO ASSESSMENT. IF THIS HAS NOT OCCURRED, DESCRIBE PLANS TO ADDRESS THIS.

BUS 213, where only 78% of the students achieved the CLO, did have an adjustment to its final exam → made the final exam mandatory, so the "A" students do not decide to bypass taking the exam, which skewed the assessment outcome.

4A.II PROGRAM LEARNING OUTCOMES (PLO)

According to the PLO Assessment Instructions found on the Program Learning Outcomes (PLO) Assessment Planning and Reporting page from Klamath Community College SharePoint (<https://info.klamathcc.edu/AM/Lists/Program%20Learning%20Outcomes%20Assessment/Tiles.aspx>)

Program learning outcomes (PLOs) are assessed on a two-year cycle. **Program leads choose three PLOs to assess during the course of the academic year (Fall/Winter/Spring).** Program leads select the courses in which the PLOs are identified as a measured proficiency in curriculum assessment maps.

The purpose of the assessment is:

- To ensure student proficiency in program learning outcomes.
- To provide a structure for the assessment practices that faculty regularly perform.
- To encourage reflection by faculty and departments based on meaningful data.
- To use assessment to improve instruction, while providing valid data that demonstrates this improvement to our community.
- To help enable the sharing of relevant assessment information between faculty.
- To document assessment efforts at KCC in accordance with accreditation standards, balancing the process of assessment between the requirements of external compliance, and a meaningful and thoughtful practice, which is part of what educators do regularly.

To complete the assessment, you are being asked to conduct the following activities:

Before attempting *Step I: The Plan*, you will need to select a program learning outcome that you will assess during the term. PLOs are located in the KCC catalog under Degree and Certificate Programs.

Step I: The Plan – At the start of the term, use this form to submit a brief plan that describes how you will assess your students' achievement of the program learning outcome you selected. This is due the second Friday of the term.

Step II: Results and Analysis – At the end of the term, use this form to submit a brief report on your results, analysis, and conclusions. This is due the second Friday of the following term for assessments conducted in Fall and Winter. Reports and analysis for assessments conducted in Spring will be due the Friday following the last day of the term.

Because of the above college policy and procedure for assessing PLOs, the Accounting Program has assessed the following courses and PLOs in the past five years:

School Year 2017-2018

- BUS 211: Analysis accounting information using industry standards, generally accepted accounting principles, or international financial reporting standards.
- BUS 212: Identify internal control issues in accounting policies and procedures.

School Year 2018-2019

- BUS 177: Develop appropriately formatted accounting reports for both internal and external users.
- BUS 211: Identify internal control issues in accounting policies and procedures.
- BUS 228: Use accounting technology and equipment in proper form.

School Year 2019-2020

- BUS 111 & BUS 212: Apply accounting methods, tools, and concepts in an ethical and legal manner.
- BUS 212: Identify internal control issues in accounting policies and procedures.
- MORE TO COME, school still in process

4A.II.1 DESCRIBE EVIDENCE OF STUDENT PROFICIENCY IN PLOS. IF THERE IS NO EVIDENCE, DESCRIBE PLANS TO ADDRESS THIS.

Accounting Program assessed the following courses and PLOs in the past five years, with description of the evidence used to assess these PLOs:

School Year 2017-2018

- BUS 211: Analysis accounting information using industry standards, generally accepted accounting principles, or international financial reporting standard → evidence gather was exams. The data from these exams was the accuracy percentage of each student (76% achieved the PLO at 80% or better)
- BUS 212: Identify internal control issues in accounting policies and procedures → evidence gather was exams. The data from these exams was the accuracy percentage of each student (84.6% achieved the PLO at 80% or better)

School Year 2018-2019

- BUS 177: Develop appropriately formatted accounting reports for both internal and external users → evidence gather was 3-month payroll project (Final – Part I). The data from these projects was the accuracy percentage of each student (67% achieved the PLO at 80% or better)

- BUS 211: Identify internal control issues in accounting policies and procedures → evidence gather was Serial Problem 7 (SP7) and Final Exam. The data from these artifacts was the accuracy percentage of each student on SP7 and the portion of the Final that addressed internal controls (79% achieved the PLO at 80% or better)
- BUS 228: Use accounting technology and equipment in proper form → evidence gather was comprehensive end-of-term project. The data from these projects was the accuracy percentage of each student (86% achieved the PLO at 80% or better)

School Year 2019-2020

- BUS 111 & BUS 212: Apply accounting methods, tools, and concepts in an ethical and legal manner → not assessed yet – will be assessed after Fall 2019 term ends
- BUS 212: Identify internal control issues in accounting policies and procedures → not assessed yet – will be assessed after Fall 2019 term ends
- MORE TO COME, school still in process

4A.II.2 IDENTIFY AND GIVE EXAMPLES OF CHANGES MADE IN INSTRUCTION THAT OCCURRED AS THE RESULT OF PLO ASSESSMENT. IF THIS HAS NOT OCCURRED, DESCRIBE PLANS TO ADDRESS THIS.

The changes that have taken place in the Accounting Program are changes in textbooks that now come with online resources and a workbook; as well as, offering more classes in the hybrid method so students can have the time to utilize the online resources and spend more time working with the material being learned. We are also looking at BUS 177, it is currently only offered distance education. One more change that was made in instruction due to the CLO and PLO assessments are that the Program Lead is offering an Open Accounting Lab every Friday, for student drop-in to get additional assistance as needed.

4B. STUDENT SUCCESS

4B.I. DESCRIBE ENROLLMENT TRENDS AND PLANS TO ADDRESS THEM.

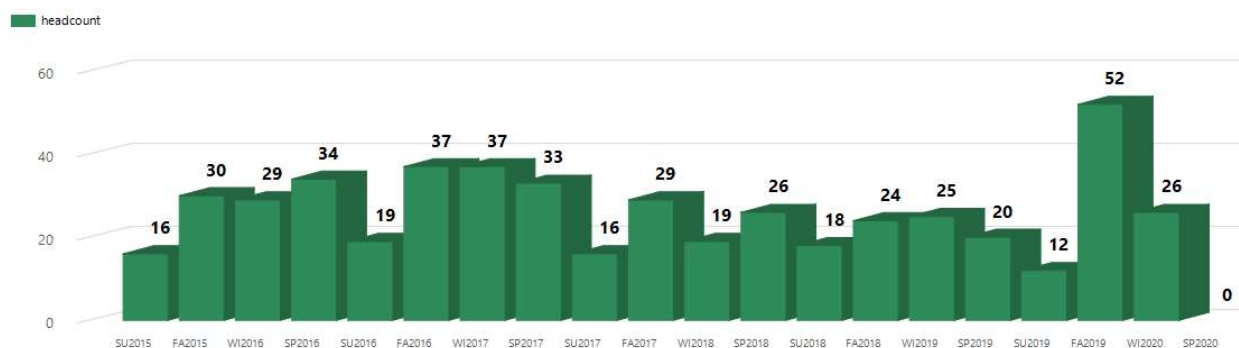
See this hyperlink for more information about enrollment trends in accounting

<https://info.klamathcc.edu/IR/ layouts/15/ReportServer/RSViewerPage.aspx?rv:RelativeReportUrl=/IR/Reports/Dashboards/5%20Year%20Comparison%202020%20bar%20graph%20chronological.rdl>

5 Year Headcount Comparison		
Academic Year	Term Year	Headcount
⊕ AY 2015-16	Total	109
⊕ AY 2016-17	Total	126
⊕ AY 2017-18	Total	90
⊕ AY 2018-19	Total	87
⊕ AY 2019-20	Total	90
Total		502

← Su & F Term & W Registration

Klamath Community College Instructional Program Review: Accounting Program



As can be seen in the two tables above and other tables available in the hyperlink provided above, this program has peaks and valleys, much of this is due to displaced worker who come to Klamath Community College to get re-trained so they can get right back to work or changes in other areas of Klamath County. Other five year comparisons that can be found on the hyperlink provided above is that the Accounting program has gone through the following trends:

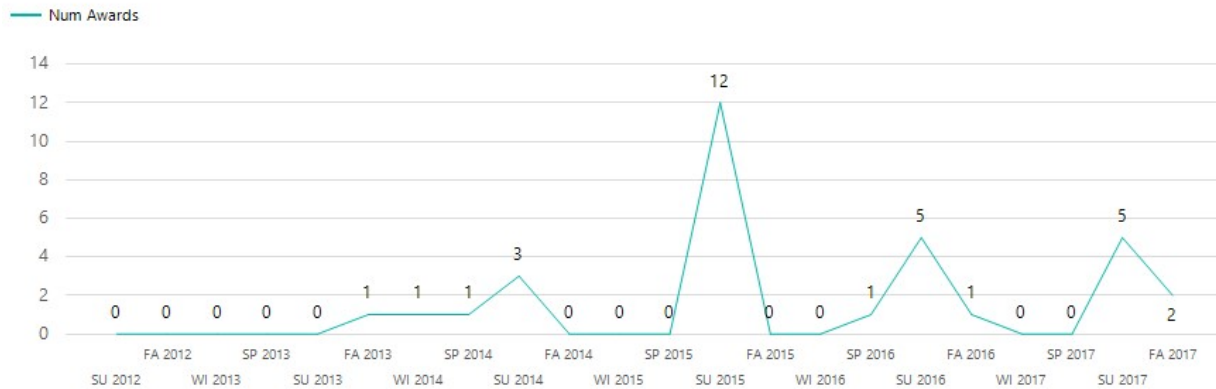
Academic Year	Head Count	Credit Hours	FTE	New Students
AY 2015-16	109	1116	26.29	14
AY 2016-17	126	1262	29.79	27
AY 2017-18	90	846	19.69	7
AY 2018-19	87	794	18.83	10
AY 2019-20	113	1201	28.84	35

In AY 2016-17, Klamath County went through some business closures (grocery stores) and AY 2019-20 is also going through business closures (call-center). It is my belief that these valleys will not drop as low as they have in the past because the student success representatives have been educated on the fact that many students who declare business as their major do not really know which aspect of business they want to pursue; therefore, all students declaring business as their major are being enrolled in Intro to Accounting as well as Intro to Business in their first term or two. This will help these students learn early in their educational process which direction they want to pursue. In these past five years, the business major students where not taking an accounting class until their second year at KCC and this was a disadvantage to the students that found accounting was the actual direction they wanted to pursue.

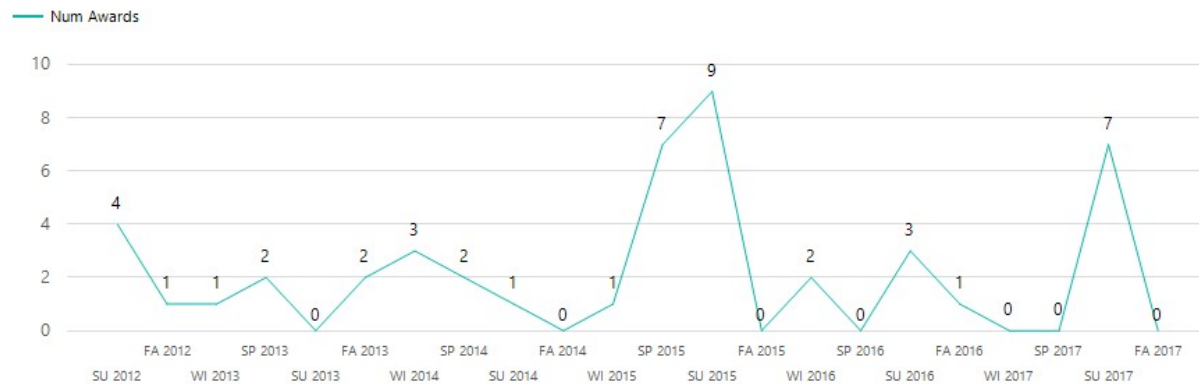
4B.II. DESCRIBE DEGREE AWARDED TRENDS AND PLANS TO ADDRESS THEM.

Below are two graphs that show the number of degrees awarded to accounting students between Summer 2012 and Fall 2017. These graphs reflect the peaks and valley discussed above in Section 4 B.I. The reason there have been so many One Year Accounting Certificates over this time frame, was that many business students did not determine Accounting was their desired focus early in their educational journey; so to prevent excess credits, we had the student finish the AAS degree they began with an added Accounting Certificate so they could successfully transfer to the University of their choice to earn their Bachelor's degree in Accounting.

Two Year Accounting AAS



One Year Accounting Certificate



Below is a summary of the degrees conferred upon KCC students in accounting by Academic Years (Summer – Spring):

<u>Academic Year</u>	<u>AAS</u>	<u>Certificate</u>	<u>Total</u>
2012-2013	-0-	8	8
2013-2014	3	7	10
2014-2015	-0-	8	8
2015-2016	13	11	24
2016-2017	6	4	10
2017 (Su & F)	7	7	14

These numbers are not bad for a program that serves both Accounting Majors and other Business Administration Majors (required core courses for Business Majors are three Accounting Classes & Personal Finance); therefore, this program does more than just train accountants – it also teaches all business students the language of business.

4B.III. REVIEW TRANSFERABILITY OF PROGRAM.

OIT

See the articulation agreement between KCC and OIT on this hyperlink https://oregontechsfstatic.azureedge.net/sitefinity-production/docs/default-source/academic-agreements/articulations/kcc/kcc_18-19_acct_to_oit_bacc_web.pdf?sfvrsn=428c6a67_2

The transition from KCC to OIT is a little more successful now than 5-years ago. It used to be that KCC students could not begin their Junior-level accounting course due to some 300 level class prerequisites on the Intermediate Accounting Courses. When this happened, the students had to wait a year to begin the Junior-level accounting sequence, which caused the students to need three years to complete their Junior/Senior courses. These barriers have been worked through and KCC students can now transfer to OIT and begin their Intermediate Accounting sequence immediately.

SOU

See the articulation agreement between KCC and SOU on this hyperlink <https://sou.edu/admissions/apply/transfer/#special-transfer-partner-agreements>

The transition from KCC to SOU has been very successful for our Accounting students over the past five years, and still appears to be a seamless success, even though the above hyperlink is not specific to an accounting degree. According to SOU's statement, an Accounting Major would transfer to SOU and seek a Bachelor of Applied Science in Management → SOU requires their students to declare a major and a minor.

EOU

I do not see an articulation agreement between KCC and EOU, but some of our students have transferred from KCC to EOU distance education program to earn their Bachelor's Degree in Accounting with great success.

4B.III.1 DESCRIBE TRANSFERABILITY FROM HIGH SCHOOL TO KCC TO OUS.

Students enter the Accounting program from high school through a variety of methods that primarily include dual credit, College Now, and enrollment in college courses through both online and face-to-face delivery. There remains strong concern about general lack of program advising at the high school level, which results in students who often arrive at KCC with coursework that is not fully targeted toward a program completion. As such, the program lead attempts to work closely with high school business faculty to identify and create clear paths for high school students to follow that will lead to the most efficient progression toward a KCC certificate or degree. The success of this attempt varies by high school. All presentations made to high school students and faculty by the program lead include strong reminders of the value of completing the certificate or AAS at KCC as part of the path to OUS; very often high school students express surprise that the community college coursework transfers directly to the university level. New programs such as Oregon Promise offer strong incentives for students to enroll in and complete coursework at the community-college level.

Conversations are held during the first faculty advising appointments regarding the student's plans to transfer on to the university, and degree planning is then centered on working toward that goal. Students are encouraged to connect with their transfer schools during their degree progress at KCC to make certain they are in good alignment for the most successful transfer. Program faculty document the student plans and share a variety of materials (articulation agreements, transfer guides) with the students to help keep them reach their academic goals.

4B.III.2 HAS THIS CHANGED OVER THE LAST FIVE YEARS? IF SO, WHY? WHAT ARE THE IMPACTS ON STUDENTS AND THE PROGRAM?

There has been a substantial shift in support for high school students to complete college-level coursework and numerous opportunities now exist. In addition, several area high schools require a certain number of college credits as part of graduation, which has encouraged solid participation in dual credit and related programs. This is exciting for the Business Administration program and KCC in general, but only if the course selection is well managed and advised with degree/certificate outcomes in mind. Another direct impact has been the retirement and movement of several high-school faculty in the business areas; some of the strongest supporters of program alignment have retired, but new energy is being dedicated to creating new paths and partnerships. The projected outcomes sound positive, though time is needed to see actual results.

4C. STUDENT ENGAGEMENT AND SATISFACTION

4C.I. COURSE EVALUATIONS DATA AND ANALYSIS

The student course evaluations are broken into three parts: Student Assessment, Course Assessment & Instructor Assessment. At the end of each term, every course at KCC has an Course Evaluation available to all students for completion. These evaluations were summarized by term and part [See Appendix D for Student Assessment, Appendix E for Course Assessments and Appendix F for Instructor Assessment].

The findings for these assessments are as follows:

All student assessment questions about homework, readings, attendance, participation, effort, preparedness and self-motivation for every term from Fall 2016 – Summer 2019 was scored between 4 and 5, with 5 being the highest score [See Appendix D].

All course assessment questions about learning resources, treated with respect, fair evaluations, clear communication, supportive, inspired interest in material, help develop critical thinking and problem solving, supported learning outcomes, well-planned and organized for every term from Fall 2016 – Summer 2019 was scored between 3 and 5, with 5 being the highest score [See Appendix E]. The items scored with a 3 included developed ability to participate as a member and leader of diverse teams, develop community and global awareness, and communication skills.

All instructor assessment questions about used learning resources effectively, treated students with respect, evaluated course work fairly, communicated ideas and information clearly, instructor was supportive and helpful, instructor inspired interest in the course material, clear and useful feedback, connect experiences to the course for every term from Fall 2016 – Summer 2019 was scored between 4 and 5, with 5 being the highest score [See Appendix F].

4C.I.1 DESCRIBE CHANGES MADE IN INSTRUCTIONAL METHODS BASED ON STUDENT COURSE EVALUATION DATA. IF THIS HAS NOT OCCURRED, DESCRIBE PLANS TO ADDRESS THIS.

No changes have been seen as necessary based on these assessment findings. The comments that students leave have influenced any changes with course materials, online resources, and outside of class tutoring. I am looking at how to incorporate some team work and communication assignments in one or more of the accounting classes, but I do know that not all courses can cover all institutional learning outcomes.

4C.I.2 DESCRIBE CHANGES MADE TO THE COURSE BASED ON STUDENT COURSE EVALUATION DATA.

No changes have been seen as necessary based on these assessment findings. The comments that students leave have influenced any changes with course materials, online resources, and outside of class tutoring. Also, the section of the Course Evaluations with the students write advice they would give to future students has helped me a great deal with my course designs and changes.

4C.II JOB PLACEMENT DATA AND ANALYSIS (IF AVAILABLE)

None Available

5. BUDGET

5A. PROVIDE FIVE-YEAR COST MARGIN DATA AND ANALYSIS.

	ACC	ACCOUNTING		
	AY 2015-16	AY 2016-17	AY 2017-18	AY 2018-19
	AY Total	AY Total	AY Total	AY Total
CREDIT_INST_LOAD	63.375	54	42.75	93
CE_INST_LOAD	0	0	0	
OVERSIZE	0	0	0	
Lecture Credits	87	120	84	93
Lab Credits	0	0	0	
Combined For. Cr.	4	0	0	
FacilityFee	\$ 5,526.00	\$ 5,466.00	\$ 6,804.00	\$ 7,626.40
Tuition	\$ 87,736.00	\$ 85,109.00	\$ 82,111.50	\$ 97,678.00
TechnologyFee	\$ 3,792.00	\$ 3,736.00	\$ 6,536.00	\$ 7,520.00
CourseFee	\$ -	\$ -	\$ -	\$ -
DistanceFee	\$ 4,983.00	\$ 7,458.00	\$ 6,748.50	\$ 10,986.50
StudentGovtFee	\$ 2,370.00	\$ 2,335.00	\$ 2,042.50	\$ 2,350.00
TotalTuitionFees	\$ 105,223.00	\$ 104,450.00	\$ 104,380.45	
Reimbursable_FTE	23.293936	27.089958	21.352756	\$ 19.54
Headcount	319	367	301	\$ 260.00
ADJPay	\$ 9,233.30	\$ 14,433.32	\$ 8,726.44	\$ 11,910.45
FTPay	\$ 107,967.22	\$ 91,092.47	\$ 81,567.19	\$ 68,377.73
CEPay	\$ -	\$ -	\$ -	
TotalPay	\$ 117,200.53	\$ 105,525.80	\$ 90,293.63	\$ 80,288.18
PayPerCreditLoad	1849.317958	1954.18143	2112.131655	
Margin	\$ (29,464.53)	\$ (20,416.80)	\$ (8,182.13)	\$ 17,389.82
	-34%	-24%	-10%	18%

5B. SUMMARIZE PREVIOUS ANNUAL PROGRAM VIABILITY STUDY RESULTS AND EXPLAIN HOW CHANGES IMPACTED STUDENT LEARNING OUTCOME PROFICIENCY. IF THIS HAS NOT OCCURRED, DESCRIBE PLANS TO ADDRESS THIS.

Viability studies mostly result at Klamath Community College for programs with low enrollment. This is not been an issue over the last five years for accounting. Current industry trends are looking for more and more accounting students to be placed into employment. Perhaps working with Klamath Community College's new Career Center can be put in place so students can be placed into employment while also attending school.

5C. EXPLAIN ANY BUDGETARY CHALLENGES AND ANY PLANS TO ADDRESS THEM.

No budgetary challenges exist for the Accounting Program – this program does not have many costs outside of human resources.

6. CONCLUSION

6A. DESCRIBE PROGRAM STRENGTHS.

The accounting program strengths at this time include:

- The program faculty lead. This faculty member brings years of experience in the field of accounting, from CPA work to private accounting to bookkeeping and tax services to non-profit work. She not only brings the years of experience to the classroom, but she also still works in the profession due to her personal philosophy that one is a better teacher if they are still doing what they are teaching.
- Improved learning environments (hybrid, some aspects of flipped learning, online resources, workbook)
- Great program student retention (see table below)

Unduplicated Headcount Retained in Any Class

	<u>Su to F</u>	<u>F to W</u>	<u>W to Sp</u>	<u>Sp to Su</u>
AY 2012 – 13	59%	81%	82%	46%
AY 2013 – 14	71%	68%	76%	49%
AY 2014 – 15	61%	86%	88%	38%
AY 2015 – 16	76%	64%	73%	29%
AY 2016 – 17	77%	61%	69%	35%
AY 2017 – 18	83%	70%	79%	44%
AY 2018 – 19	73%	81%	75%	40%
AY 2019 – 20	77%			

- Program is fully available in 2 modalities: Face-to-Face and Online
- Great transitions from KCC to a bachelor degree in Accounting through articulation agreements and/or transfer guides with any Oregon University
- This program does an exceptional job of meeting the students where they are at through providing texting options and outside of business hours assistance and meeting (especially for the work, DE students)

6B. DESCRIBE PROGRAM WEAKNESSES.

The biggest program weaknesses faced by the accounting program includes:

- Need for additional human resources in the classroom and as support staff – peer tutoring, teaching assistances, and local adjuncts who are qualified to teach accounting classes.
- the lack of campus-wide understanding that this program exists → when someone hears business, they just think of Business Administration (this is beginning to be address/corrected, but needs to stay on the program lead's radar
- continuous secondary partner advising
- lack of long-term assessment plans

6C. DESCRIBE SUPPORT NEEDED.

- Career Community time to continue to educate Student Success Representatives to enroll all first time business students in Intro to Accounting (BUS 111) in their first or second term – especially as changes take place in that area of the college
- Qualified local accounting adjuncts, tutors, and teacher assistances
- Marketing support to continue marketing accounting to the high school students and displaced workers
- Need job placement data and analysis

6D. CREATE NEW GOALS AND LINK THEM TO THE STRATEGIC PLAN.

The recommended goals for the next five years include the following:

- Recruit and retain a part-time faculty member qualified to teach accounting courses (Goal 1 & 4)
- Create a plan for how to recruit peer-tutors and potential teaching assistances (Goal 1 & 3)
- Internal marketing of the Accounting Program to Student Success Representatives
- External marketing of the Accounting Program to Displaced Workers and other new students
- Create a plan to increase systematic advising of high school students
- Work with the Title 3 Career Center to get assistance with tracking employments numbers of KCC Accounting Graduates
- Create a 5-Year ILO, PLO & CLO Assessment Plan
- Update PLOs – they need to be more measurable and relevant to market and industry needs
- Transition plan for Program Lead Retirement

8. APPENDICES

APPENDIX A: Occupation Profiles & Employment Outlook for Accountants and Auditors



Occupation Profiles

~~The Occupation Profiles tool is located on QualityInfo.org, a website of the Oregon Employment Department.~~

Accountants and Auditors (132011)

Oregon (All Counties)

DESCRIPTION

Examine, analyze, and interpret accounting records to prepare financial statements, give advice, or audit and evaluate statements prepared by others. Install or advise on systems of recording costs or other financial and budgetary data. Excludes "Tax Examiners and Collectors, and Revenue Agents" (13-2081).

WAGE RANGE

for Accountants and Auditors

Area	10th Percentile	25th Percentile	50th Percentile (Median)	75th Percentile	90th Percentile	Average Hourly	Average Annual
Oregon	\$21.70	\$26.42	\$32.22	\$40.43	\$50.94	\$35.02	\$72,834
Central Oregon	20.79	25.24	30.35	37.63	53.22	33.65	69,999
Clackamas	22.88	26.85	32.07	44.78	68.77	37.82	78,670
Columbia Basin	20.87	25.79	30.62	36.97	41.65	31.38	65,261
Columbia Gorge	24.68	27.60	32.17	38.74	46.29	33.56	69,802
Douglas	20.79	24.09	29.96	35.16	38.62	29.64	61,668
East Cascades	21.09	25.99	31.02	37.95	50.38	33.57	69,814

Eastern Oregon	18.66	24.28	29.81	35.90	39.89	29.93	62,260
Eastern Six	17.49	22.17	28.81	34.78	38.63	28.43	59,132
Lane	21.17	24.75	30.14	37.37	45.39	31.98	66,516
Linn-Benton	20.44	24.53	30.68	39.47	49.14	33.22	69,109
Mid-Valley	21.69	26.43	31.88	39.71	49.05	34.68	72,134
Northwest Oregon	20.32	24.66	30.34	38.65	46.91	31.86	66,260
Portland Tri-County	22.50	27.08	33.34	42.68	53.51	36.33	75,564
Portland-Metro	22.44	27.13	33.46	42.46	52.25	36.12	75,125
Rogue Valley	20.27	24.35	30.74	38.43	50.21	33.54	69,749
South Central	20.56	25.62	31.85	37.81	50.97	33.36	69,390
South Coast	14.77	21.66	28.77	35.64	40.43	28.62	59,539
Southwestern Oregon	17.00	22.87	29.28	35.41	39.55	29.04	60,404

EMPLOYMENT OUTLOOK

for Accountants and Auditors

Statewide Employment Analysis	<p>Employment in this occupation in 2017 was much larger than most occupations across the state. The total number of job openings is projected to be much larger than most occupations in Oregon through 2027. This occupation is expected to grow at a somewhat faster rate than the statewide average growth rate for all occupations through 2027.</p> <p>Reasonable employment opportunities exist.</p>
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Area Employment Projections for Accountants and Auditors

Replacement openings are caused by existing workers permanently leaving their occupation. Many additional job openings occur due to job changes within occupations.

Area	2017 Employment	2027 Employment	Percent Change	Annual Change Openings	Annual Replacement Openings	Total Annual Openings
Oregon	13,613	15,863	16.5%	225	1,283	1,508
Central Oregon	396	486	22.7%	9	38	47
Columbia Basin	88	100	13.6%	1	8	9

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OCCUPATION PROFILES: ACCOUNTANTS AND AUDITORS (132011) OREGON (ALL COUNTIES)

Area Employment Projections for Accountants and Auditors

Replacement openings are caused by existing workers permanently leaving their occupation. Many additional job openings occur due to job changes within occupations.

Columbia Gorge	143	149	4.2%	1	12	13
East Cascades	724	837	15.6%	12	67	79
Eastern Oregon	288	321	11.5%	3	26	29
Eastern Six	200	221	10.5%	2	18	20
Lane	734	851	15.9%	12	69	81
Mid-Valley	1,589	1,740	9.5%	15	145	160
Northwest Oregon	482	534	10.8%	5	44	49
Portland Tri-County	8,716	10,168	16.7%	145	822	967
Rogue Valley	542	638	17.7%	10	51	61
South Central	185	202	9.2%	2	17	19
Southwestern Oregon	328	363	10.7%	4	30	34

Industries of Employment for Accountants and Auditors

Industry	Ownership	2017 Employment
Total All Industries	All	13,613
Construction	Private	371
Specialty Trade Contractors	Private	192
Manufacturing	Private	782
Computer and Electronic Product Manufacturing	Private	178
Semiconductor and Other Electronic Component Manufacturing	Private	116
Wholesale Trade	Private	683
Merchant Wholesalers, Durable Goods	Private	263
Merchant Wholesalers, Nondurable Goods	Private	228
Wholesale Electronic Markets and Agents and Brokers	Private	192

Klamath Community College Instructional Program Review: Accounting Program

Retail Trade	Private	153
Information	Private	220
Publishing Industries (except Internet)	Private	107
Finance and Insurance	Private	514
Credit Intermediation and Related Activities	Private	190
Insurance Carriers and Related Activities	Private	263
Insurance Carriers	Private	133
Agencies, Brokerages, and Other Insurance Related Activities	Private	130
Real Estate and Rental and Leasing	Private	428
Real Estate	Private	408
Professional, Scientific, and Technical Services	Private	5,008
Accounting, Tax Preparation, Bookkeeping, and Payroll Services	Private	4,236
Architectural, Engineering, and Related Services	Private	158
Computer Systems Design and Related Services	Private	147
Management, Scientific, and Technical Consulting Services	Private	215
Management of Companies and Enterprises	Private	1,388
Management of Companies and Enterprises	Private	1,388
Administrative and Support and Waste Management and Remediation Services	Private	403
Employment Services	Private	251
Educational Services	Private	405
Elementary and Secondary Schools	Private	109
Colleges, Universities, and Professional Schools	Private	210
Health Care and Social Assistance	Private	552
Ambulatory Health Care Services	Private	179
Social Assistance	Private	105
Accommodation and Food Services	Private	115

Other Services (except Government)	Private	240
Religious, Grantmaking, Civic, Professional, and Similar Organizations	Private	210

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OCCUPATION PROFILES: ACCOUNTANTS AND AUDITORS (132011) OREGON (ALL COUNTIES)

Industries of Employment for Accountants and Auditors

Industry	Ownership	2017 Employment
State Government, Excluding Education and Hospitals	State	416
Local Government, Excluding Education and Hospitals	Local	659

Educational Requirements for Accountants and Auditors

The typical entry level education for this occupation is a bachelor's degree.

RELATED OCCUPATIONS

for Accountants and Auditors

Occupations related to Accountants and Auditors are listed below. This information comes from the Occupational Information Network (O*NET).

Related Occupations are not available for this occupation.

APPENDIX B: Occupation Profiles & Employment Outlook for Bookkeeping, Accounting, and Auditing Clerks



Occupation Profiles

~~The Occupation Profiles tool is located on QualityInfo.org, a website of the Oregon Employment Department.~~

Bookkeeping, Accounting, and Auditing Clerks (433031)

Oregon (All Counties)

DESCRIPTION

Compute, classify, and record numerical data to keep financial records complete. Perform any combination of routine calculating, posting, and verifying duties to obtain primary financial data for use in maintaining accounting records. May also check the accuracy of figures, calculations, and postings pertaining to business transactions recorded by other workers. Excludes "Payroll and Timekeeping Clerks" (43-3051).

WAGE RANGE

for Bookkeeping, Accounting, and Auditing Clerks

Note: This occupation has a large share of part-time workers. Annual wages for occupations with a large share of part-time workers may overstate actual income.

Area	10th Percentile	25th Percentile	50th Percentile (Median)	75th Percentile	90th Percentile	Average Hourly	Average Annual
Oregon	\$13.10	\$16.33	\$19.98	\$24.34	\$29.12	\$20.65	\$42,944
Central Oregon	12.79	16.27	19.25	23.69	28.26	19.99	41,586

Klamath Community College Instructional Program Review: Accounting Program

Clackamas	13.91	17.41	21.53	24.86	29.97	21.77	45,264
Columbia Basin	13.27	16.01	19.37	23.18	26.15	20.05	41,696
Columbia Gorge	13.01	15.62	19.03	23.51	27.10	19.49	40,534
Douglas	13.19	15.98	20.16	24.17	27.90	20.20	42,010
East Cascades	12.45	15.95	19.04	23.52	27.88	19.71	40,995
Eastern Oregon	12.43	14.95	18.27	22.13	26.06	18.96	39,443
Eastern Six	11.73	14.21	17.57	20.55	26.02	18.10	37,646
Lane	12.06	15.45	18.38	22.63	27.00	19.04	39,604
Linn-Benton	12.99	16.05	19.51	24.47	29.49	20.69	43,033
Mid-Valley	12.34	15.79	19.43	24.09	28.14	20.23	42,084
Northwest Oregon	12.51	14.20	17.17	22.04	26.16	18.40	38,268
Portland Tri-County	14.96	17.76	21.73	25.48	30.49	22.22	46,215
Portland-Metro	15.21	17.83	21.78	25.65	30.61	22.33	46,440
Rogue Valley	11.95	14.35	18.09	22.56	27.14	18.87	39,234
South Central	11.54	13.82	17.89	22.47	26.24	18.39	38,236
South Coast	12.14	15.28	17.62	19.69	23.87	17.80	37,026
Southwestern Oregon	12.68	15.62	18.44	22.32	26.18	18.99	39,507

EMPLOYMENT OUTLOOK

for Bookkeeping, Accounting, and Auditing Clerks

Statewide Employment Analysis	<p>Employment in this occupation in 2017 was much larger than most occupations across the state. The total number of job openings is projected to be much larger than most occupations in Oregon through 2027. This occupation is expected to grow at a much slower rate than the statewide average growth rate for all occupations through 2027.</p> <p>Reasonable employment opportunities exist.</p>
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AREA EMPLOYMENT PROJECTIONS

for Bookkeeping, Accounting, and Auditing Clerks

Replacement openings are caused by existing workers permanently leaving their occupation. Many additional job openings occur due to job changes within occupations.

Area	2017 Employment	2027 Employment	Percent Change	Annual Change Openings	Annual Replacement Openings	Total Annual Openings
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Occupation Profiles: Bookkeeping, Accounting, and Auditing Clerks (433031) Oregon (All Counties)

AREA EMPLOYMENT PROJECTIONS

for Bookkeeping, Accounting, and Auditing Clerks

Replacement openings are caused by existing workers permanently leaving their occupation. Many additional job openings occur due to job changes within occupations.

Oregon	25,127	25,893	3.0%	77	2,806	2,883
Central Oregon	1,570	1,698	8.2%	13	179	192
Columbia Basin	522	536	2.7%	1	58	59
Columbia Gorge	362	371	2.5%	1	41	42
East Cascades	2,239	2,377	6.2%	14	254	268
Eastern Oregon	1,137	1,162	2.2%	2	126	128
Eastern Six	615	626	1.8%	1	68	69

Lane	2,157	2,259	4.7%	10	243	253
Mid-Valley	3,366	3,450	2.5%	8	375	383
Northwest Oregon	1,445	1,470	1.7%	2	160	162
Portland Tri-County	11,720	12,207	4.2%	49	1,316	1,365
Rogue Valley	1,741	1,818	4.4%	8	196	204
South Central	307	308	0.3%	0	34	34
Southwestern Oregon	1,102	1,086	-1.5%	-2	121	119

INDUSTRIES OF EMPLOYMENT

for Bookkeeping, Accounting, and Auditing Clerks

Industry	Ownership	2017 Employment
Total All Industries	All	25,127
Crop Production	Private	491
Forestry and Logging	Private	206
Construction	Private	1,828
Construction of Buildings	Private	590
Residential Building Construction	Private	396
Nonresidential Building Construction	Private	194
Heavy and Civil Engineering Construction	Private	208
Specialty Trade Contractors	Private	1,030
Building Equipment Contractors	Private	583
Manufacturing	Private	2,031
Fabricated Metal Product Manufacturing	Private	293

Machinery Manufacturing	Private	448
Wholesale Trade	Private	1,726
Merchant Wholesalers, Durable Goods	Private	954
Machinery, Equipment, and Supplies Merchant Wholesalers	Private	269
Merchant Wholesalers, Nondurable Goods	Private	403
Wholesale Electronic Markets and Agents and Brokers	Private	369
Retail Trade	Private	2,897
Motor Vehicle and Parts Dealers	Private	589
Automobile Dealers	Private	377
Building Material and Garden Equipment and Supplies Dealers	Private	276
Food and Beverage Stores	Private	674
Grocery Stores	Private	647
Miscellaneous Store Retailers	Private	285
Other Miscellaneous Store Retailers	Private	243
Nonstore Retailers	Private	250
Electronic Shopping and Mail Order Houses	Private	190
Transportation and Warehousing	Private	482
Truck Transportation	Private	247
Information	Private	269
Finance and Insurance	Private	967
Credit Intermediation and Related Activities	Private	492
Depository Credit Intermediation	Private	306
Insurance Carriers and Related Activities	Private	355

Occupation Profiles: Bookkeeping, Accounting, and Auditing Clerks (433031) Oregon (All Counties)**INDUSTRIES OF EMPLOYMENT**

for Bookkeeping, Accounting, and Auditing Clerks

Industry	Ownership	2017 Employment
Agencies, Brokerages, and Other Insurance Related Activities	Private	238
Real Estate and Rental and Leasing	Private	724
Real Estate	Private	644
Lessors of Real Estate	Private	228
Activities Related to Real Estate	Private	314
Professional, Scientific, and Technical Services	Private	2,803
Legal Services	Private	326
Accounting, Tax Preparation, Bookkeeping, and Payroll Services	Private	1,512
Architectural, Engineering, and Related Services	Private	297
Management, Scientific, and Technical Consulting Services	Private	217
Management of Companies and Enterprises	Private	1,310
Management of Companies and Enterprises	Private	1,310
Administrative and Support and Waste Management and Remediation Services	Private	1,237
Administrative and Support Services	Private	1,148
Employment Services	Private	666
Services to Buildings and Dwellings	Private	189
Educational Services	Private	790

Elementary and Secondary Schools	Private	385
Colleges, Universities, and Professional Schools	Private	221
Health Care and Social Assistance	Private	2,136
Ambulatory Health Care Services	Private	684
Offices of Physicians	Private	207
Offices of Dentists	Private	193
Hospitals	Private	623
Arts, Entertainment, and Recreation	Private	256
Accommodation and Food Services	Private	936
Traveler Accommodation	Private	302
Other Services (except Government)	Private	1,357
Repair and Maintenance	Private	368
Automotive Repair and Maintenance	Private	279
Religious, Grantmaking, Civic, Professional, and Similar Organizations	Private	932
Religious Organizations	Private	632
State Government, Excluding Education and Hospitals	State	265
Local Government, Excluding Education and Hospitals	Local	1,022

EDUCATIONAL REQUIREMENTS

for Bookkeeping, Accounting, and Auditing Clerks

The typical entry level education for this occupation is a postsecondary training (non-degree). Those with a associate's degree have a competitive advantage in the labor market.

RELATED OCCUPATIONS

for Bookkeeping, Accounting, and Auditing Clerks

Occupations related to Bookkeeping, Accounting, and Auditing Clerks are listed below. This information comes from the Occupational Information Network (O*NET).

- Brokerage Clerks • File Clerks
- Billing and Posting Clerks • Human Resources Assistants, Except Payroll and
Timekeeping
- Payroll and Timekeeping Clerks
- Procurement Clerks
- Legal Secretaries
- Court, Municipal, and License Clerks
- Tax Preparers
- Executive Secretaries and Executive Administrative Assistants

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APPENDIX C: Accounting Program Courses with CLOs from the Current Catalog

BUS 111 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

1. Explain the rules of debits and credits as applied to assets, liabilities, and owner's equity.
2. Record transactions in T-accounts, general journal, or general ledger.
3. Create a worksheet for a service business.
4. Prepare financial statements from a worksheet.
5. Make adjusting entries for expired insurance, depreciation, unpaid wages, and supplies used.
6. Explain the purpose of the closing process and journalize and post-closing entries.

BUS 177 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

1. Explain the major functions of payroll, including the purpose of payroll accounting, recordkeeping, and payroll journalizing.
2. Calculate gross pay and various taxable pay.
3. Calculate taxes to be withheld.
4. Complete quarterly and annual payroll reports, including 1099-MISC and Form 1096.
5. Use payroll functions in QuickBooks.

BUS 211 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

1. Write journal entries in good format.
2. Post journal entries to either ledger cards or T-accounts in good format.
3. Produce income statement, owner's equity statement, and balance sheet in good format.
4. Prepare adjusting journal entries in good format.
5. Prepare closing entries in good format.
6. Prepare trial balances, including post-closing trial balance, in good format.
7. Apply horizontal and vertical analysis to financial statements.
8. Analyze a company's performance using ratio analysis.

BUS 212 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

1. Explain accounting procedures and internal controls over cash, receivables, plant assets, natural resources, intangible assets, and current liabilities.
2. Identify the major characteristics of a corporation, differentiate between paid-in capital and retained earnings.
3. Record issuance of stock (common and preferred stock).
4. Prepare the entries for dividends (cash and stock dividends).
5. Prepare and analyze a comprehensive stockholders' equity section.
6. Describe the form and content of corporate income statements.

BUS 213 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

1. Explain the major functions of managerial accounting including: variable costs, fixed costs, mixed costs, cost-volume-profit analysis, contribution margin, break-even points, effective budgeting, and performance evaluations.
2. Use the formulas for determining sales required to earn targeted net income.
3. Create budgets that comprise the master budget and cash budget.
4. Explain the development of and the usefulness of static budgets and flexible budgets.
5. Indicate the features of responsibility reports for cost centers and profit centers.
6. State the formulas for determining direct material variances, direct labor variances, and total manufacturing overhead variances.

BUS 218 COURSE LEARNING OUTCOMES

Upon successful completion of this course, students will be able to:

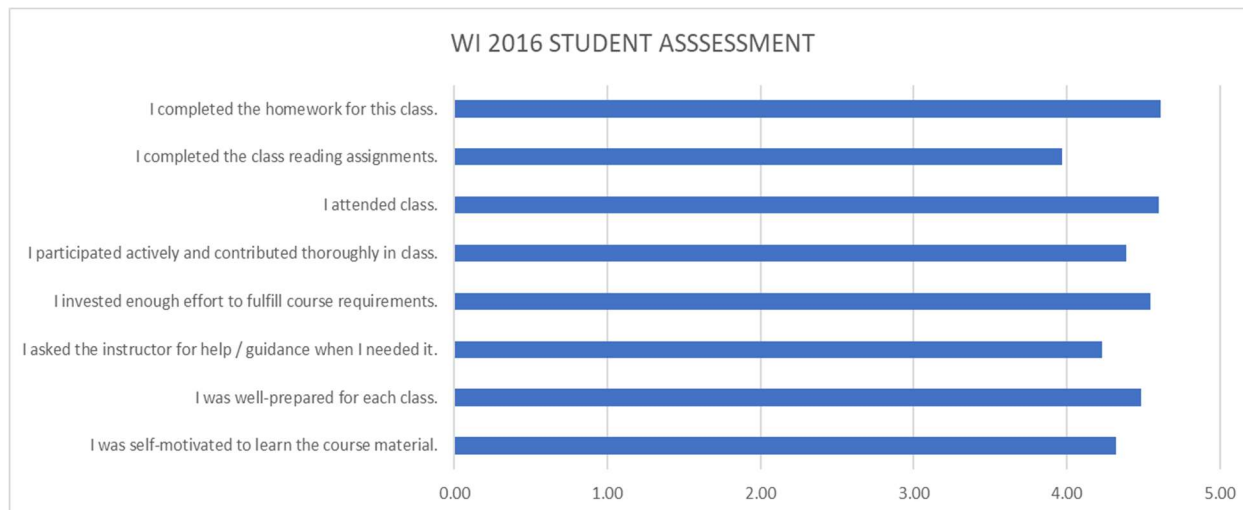
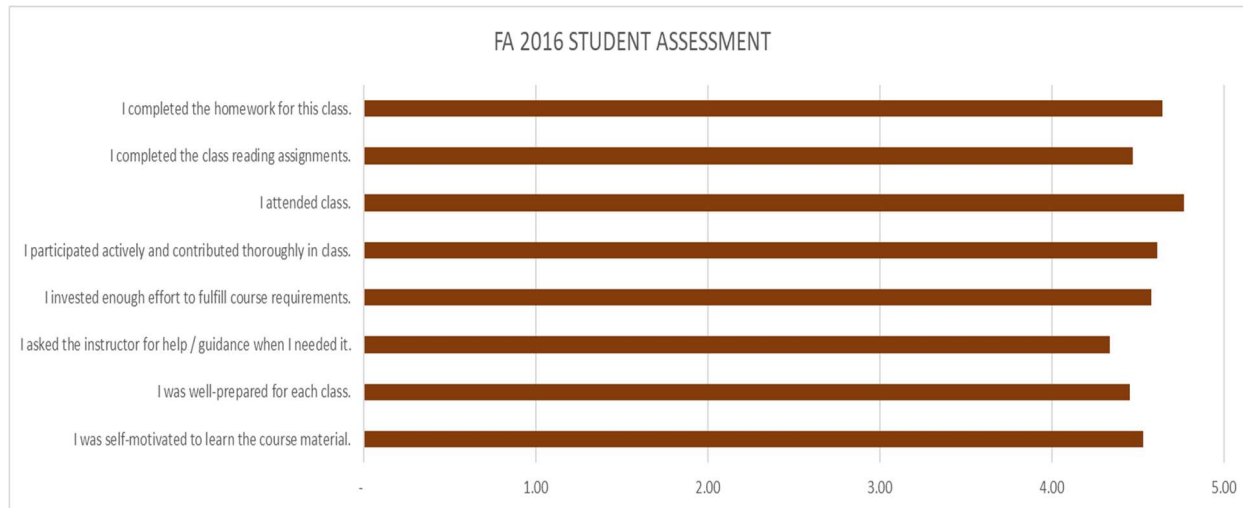
1. Apply personal finance functions to plan and budget effectively.
2. Evaluate personal finance theory.
3. Apply finance practices and methods to achieve personal financial strategies.

BUS 228 COURSE LEARNING OUTCOMES

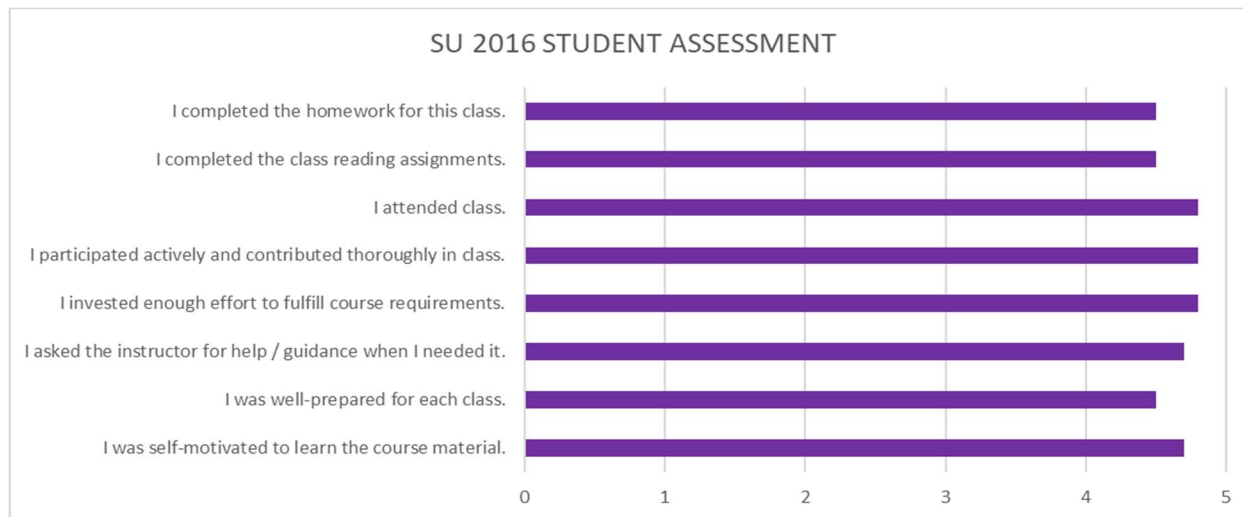
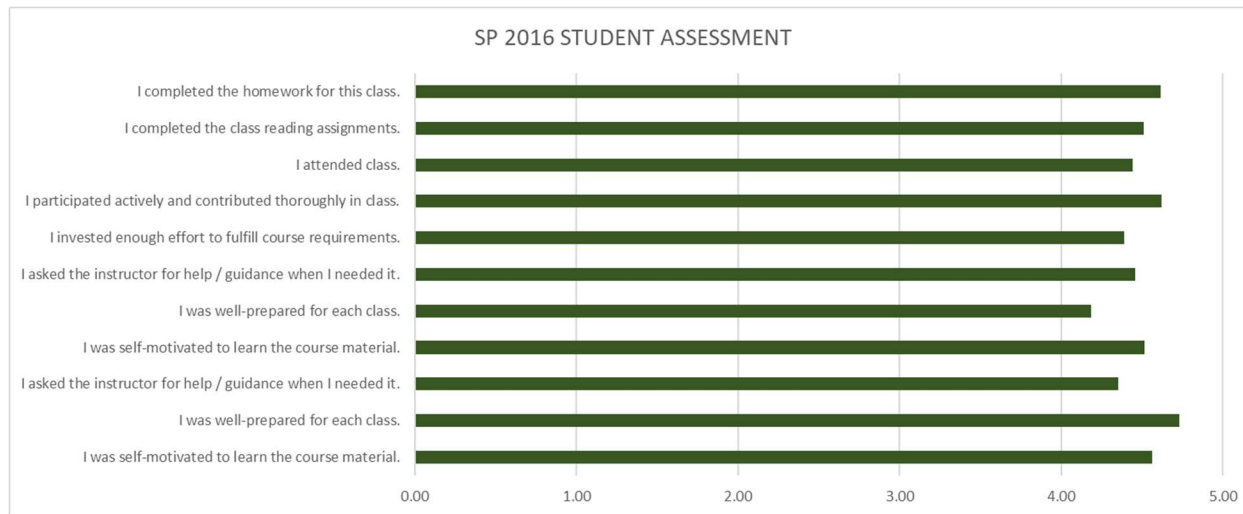
Upon successful completion of this course, students will be able to:

1. Explain the major functions of accounting theory as it applies to computerized accounting applications.
2. Demonstrate the actual flow of the accounting activity as it is recorded in the computerized accounting system.
3. Operate software effectively and accurately.

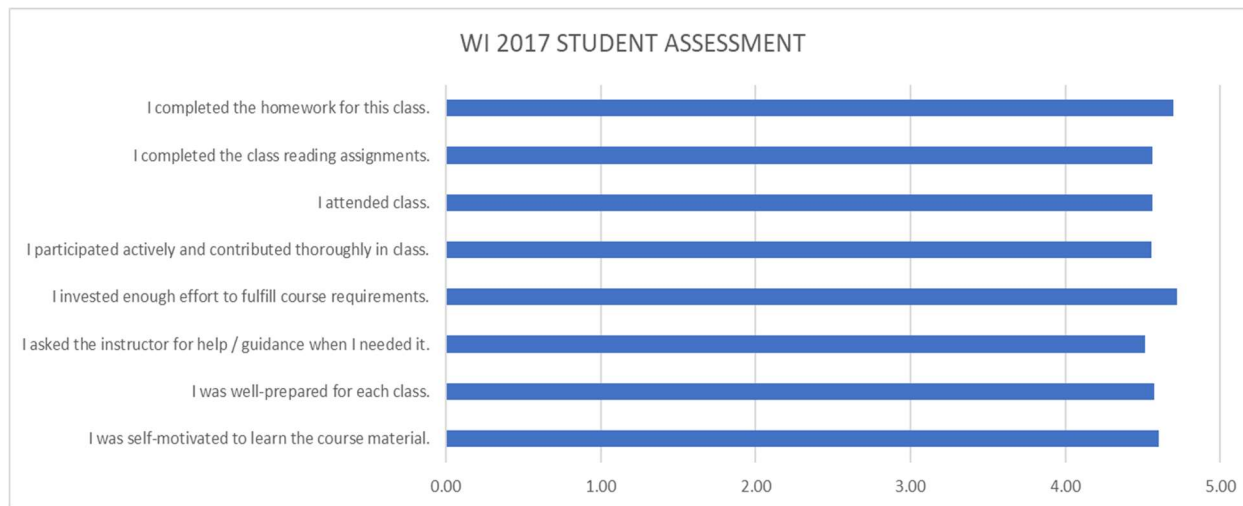
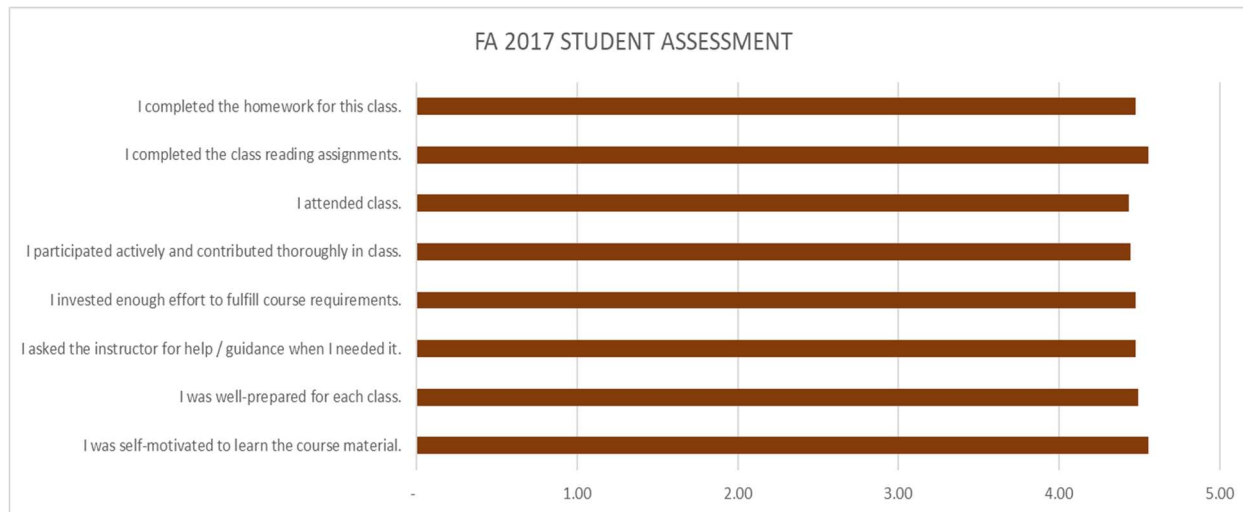
APPENDIX D: Student Assessment Summaries for 2016 – 2019



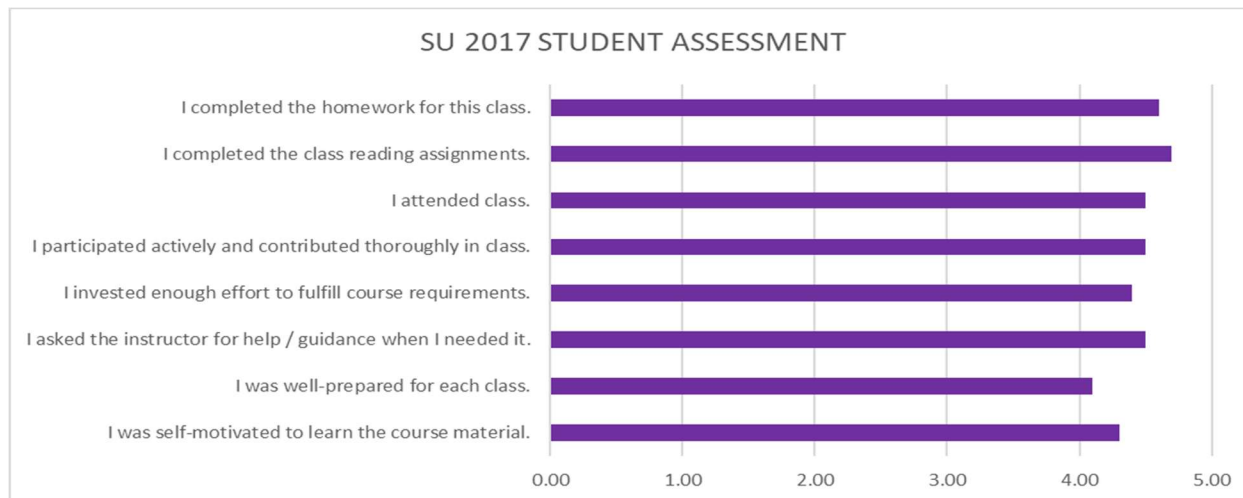
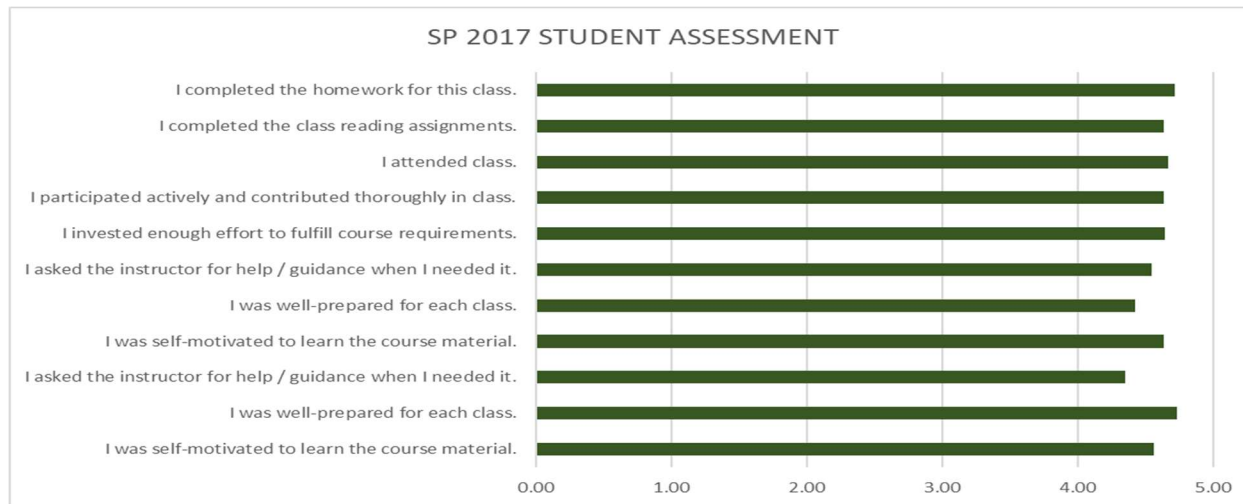
Klamath Community College Instructional Program Review: Accounting Program



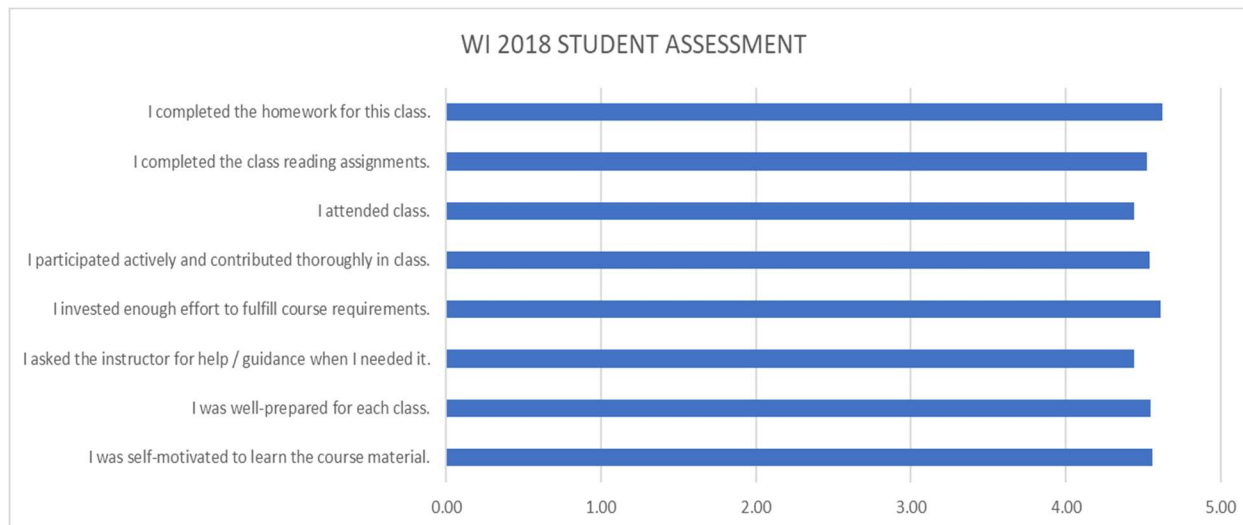
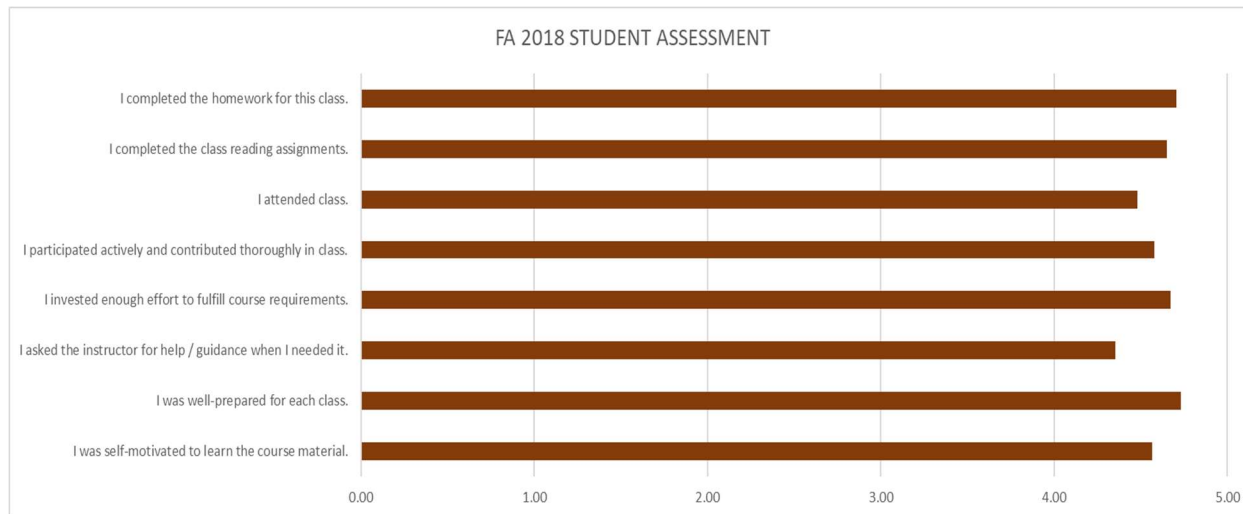
Klamath Community College Instructional Program Review: Accounting Program



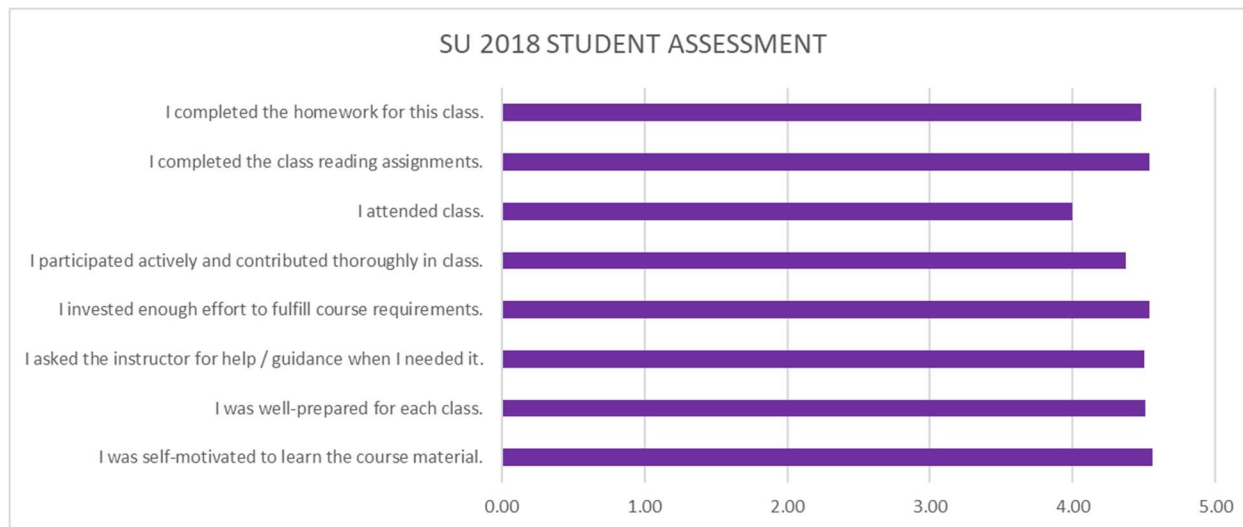
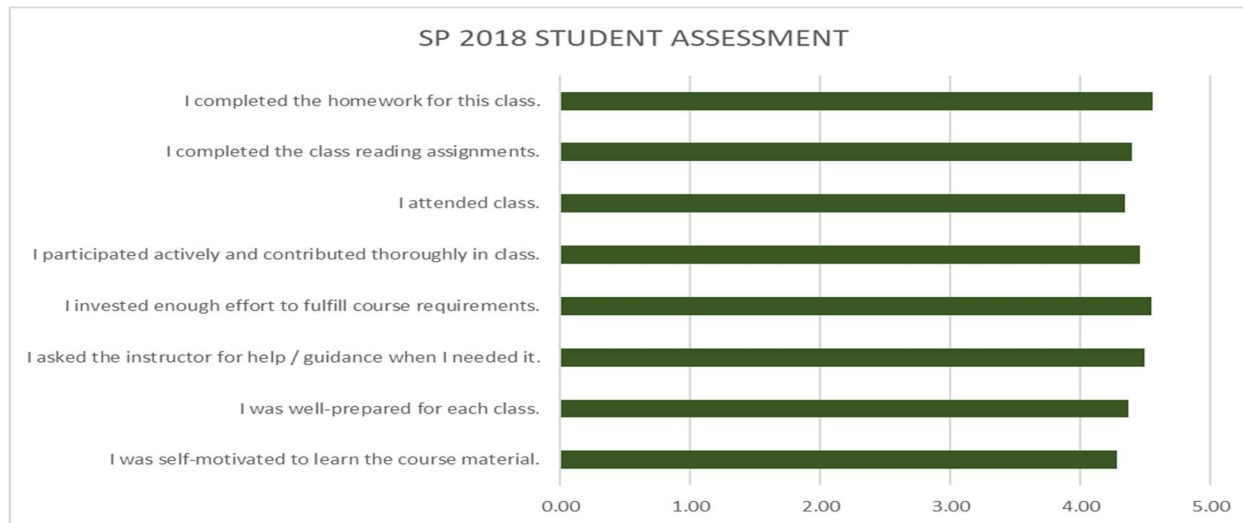
Klamath Community College Instructional Program Review: Accounting Program



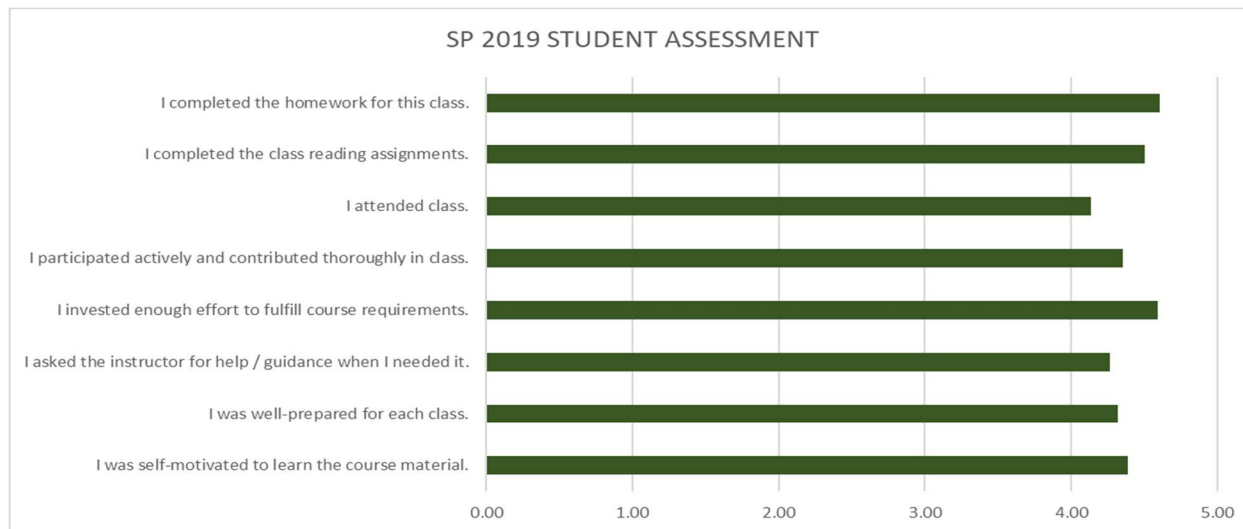
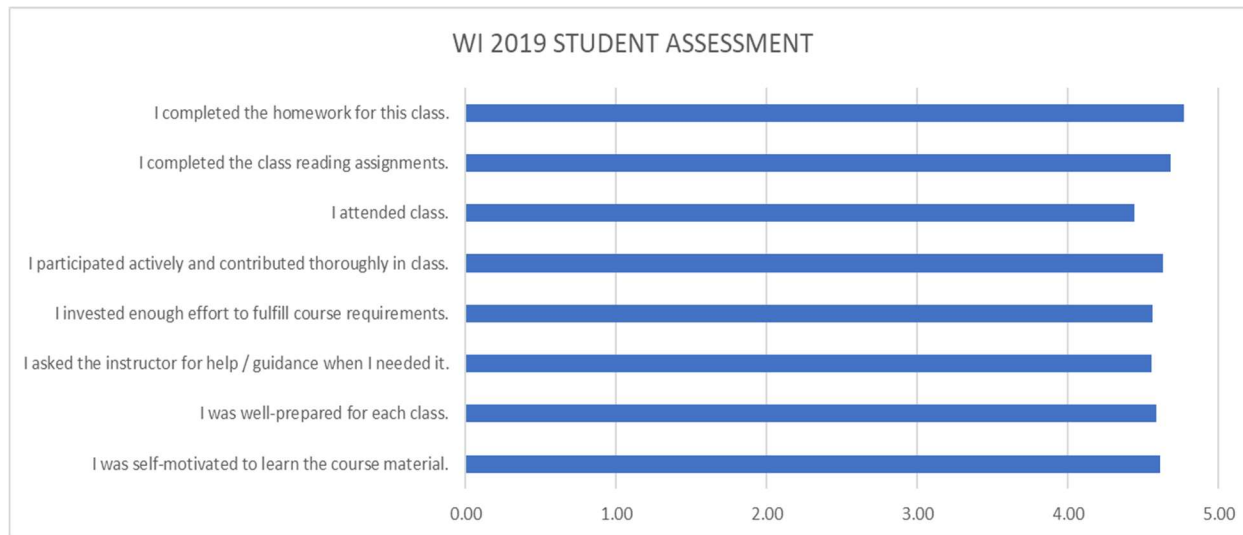
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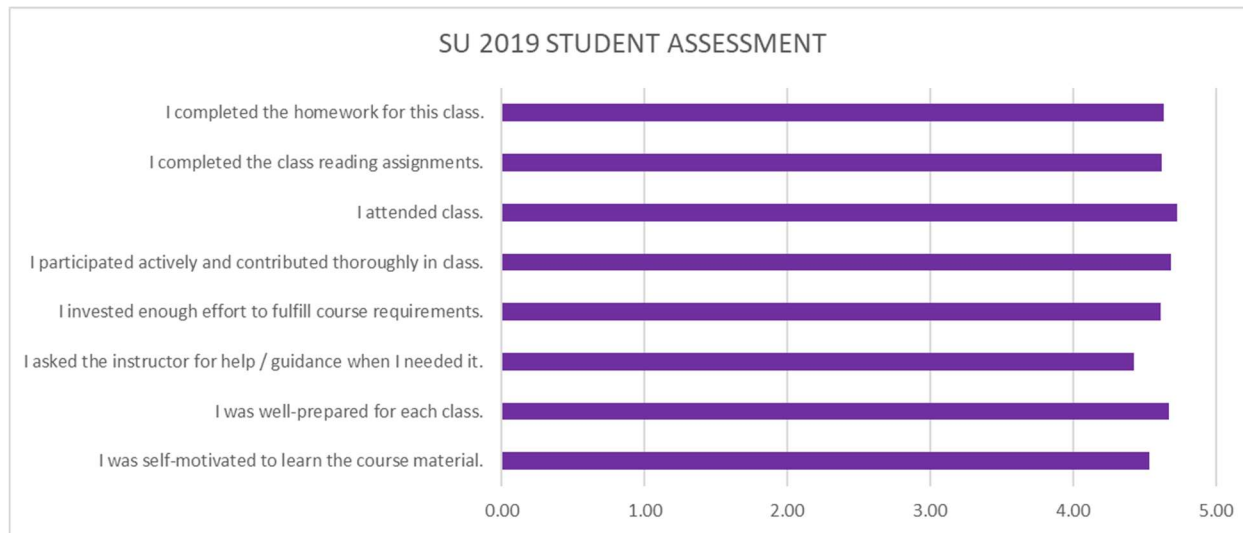


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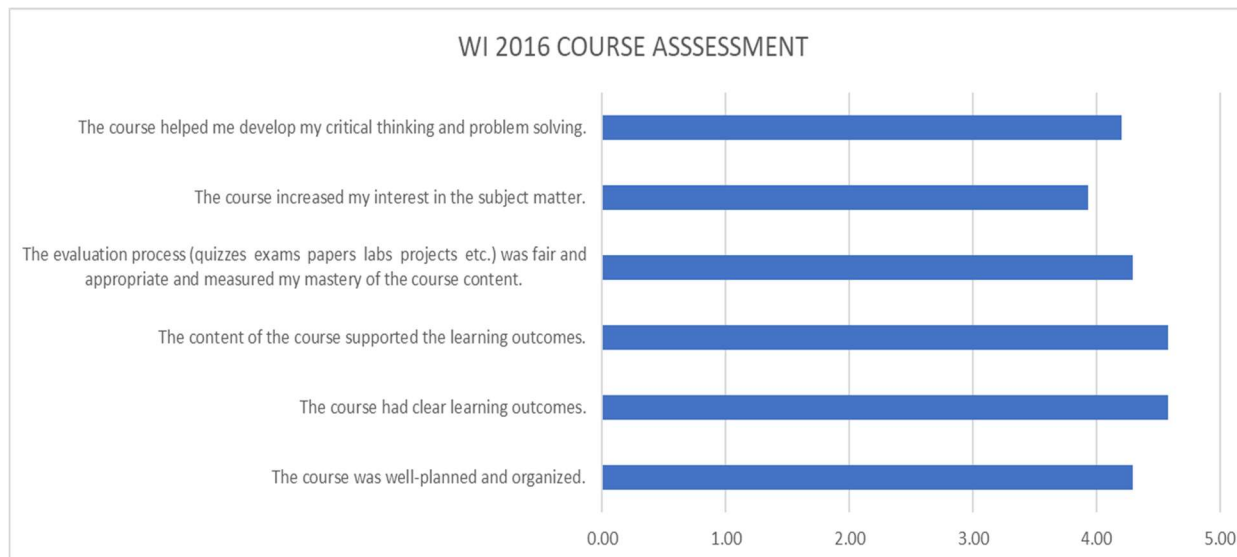
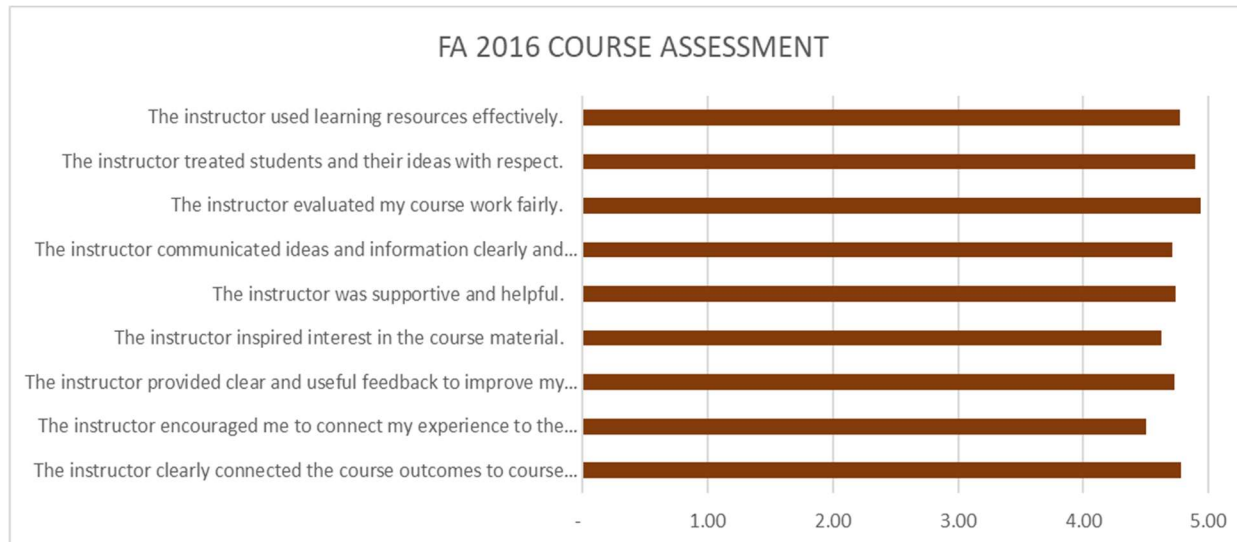


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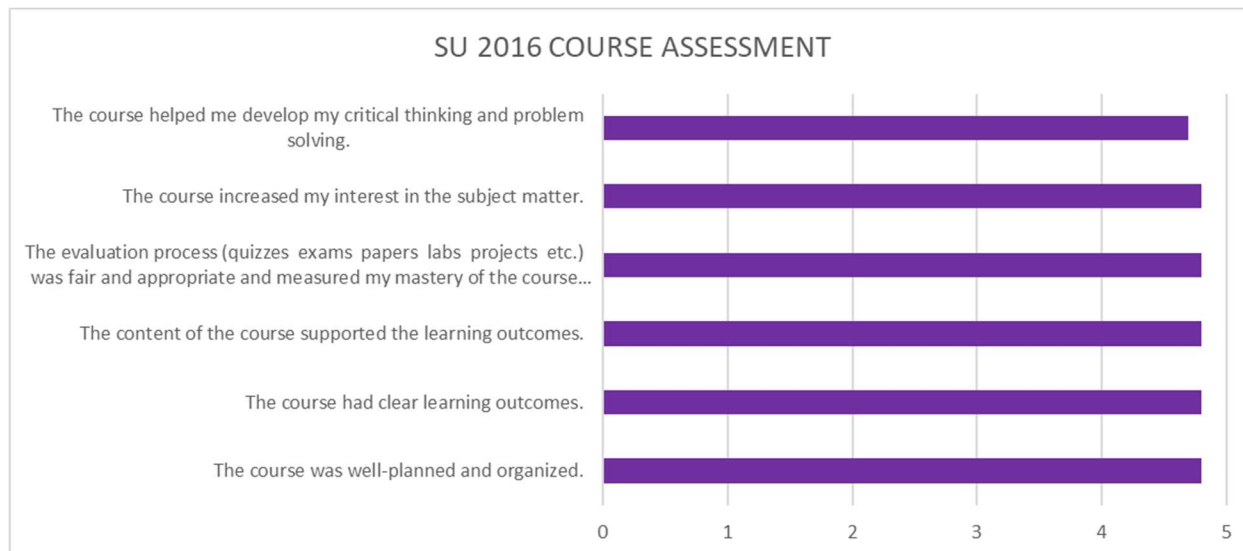
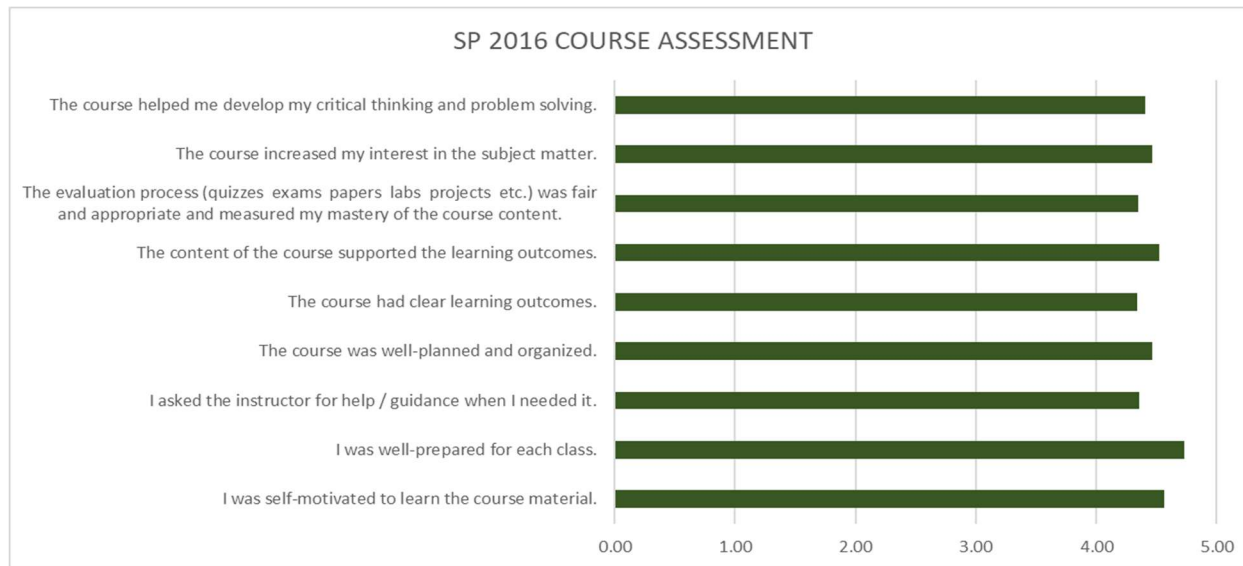




APPENDIX E: Course Assessment Summaries for 2016 – 2019



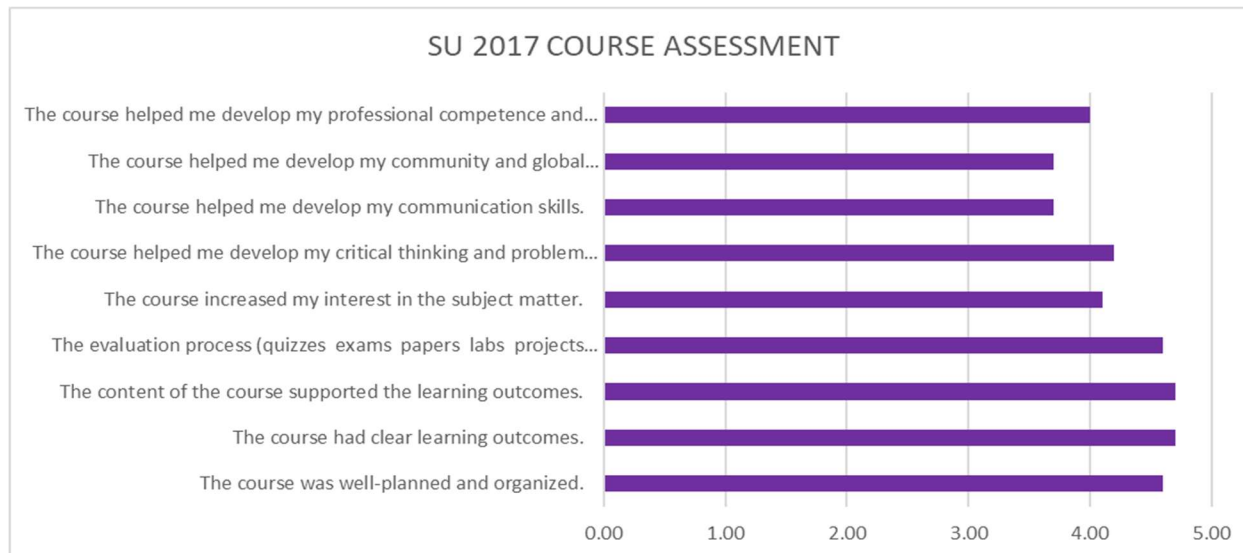
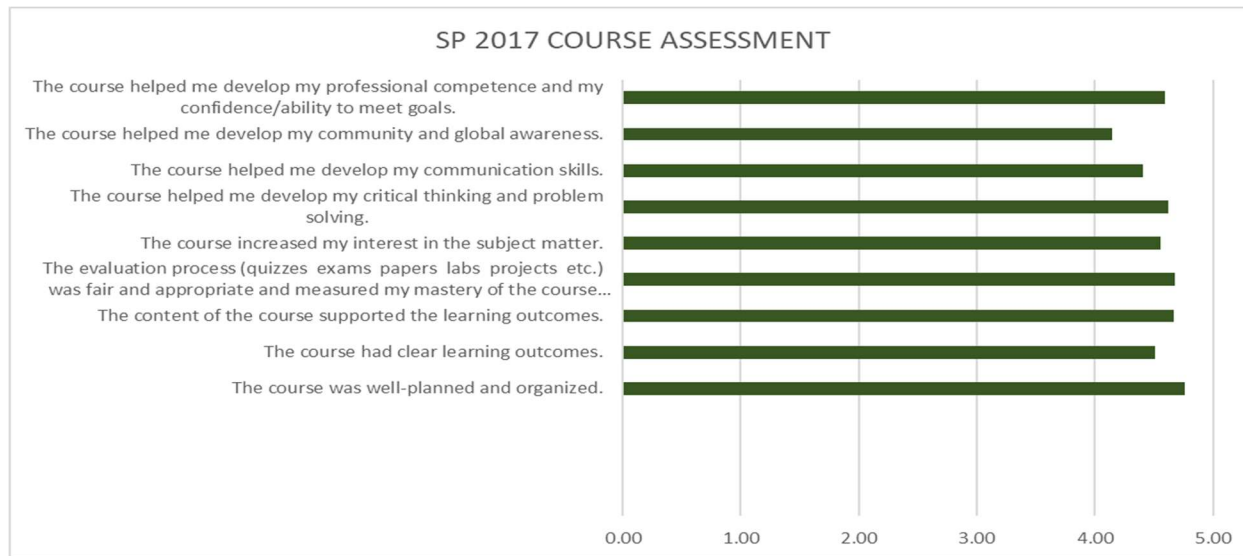
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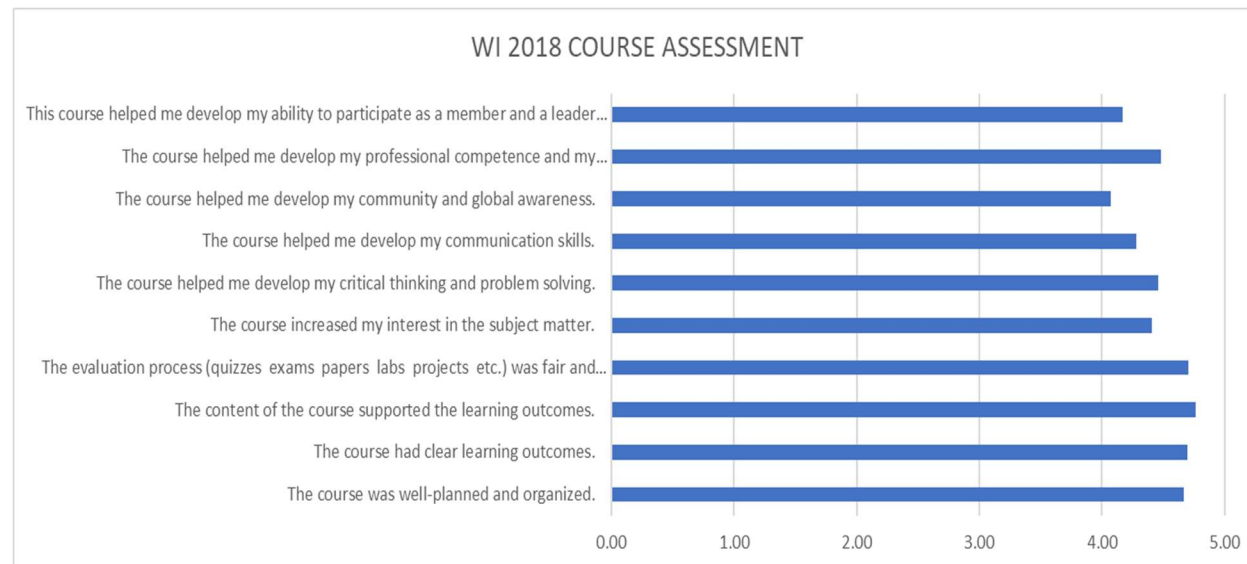
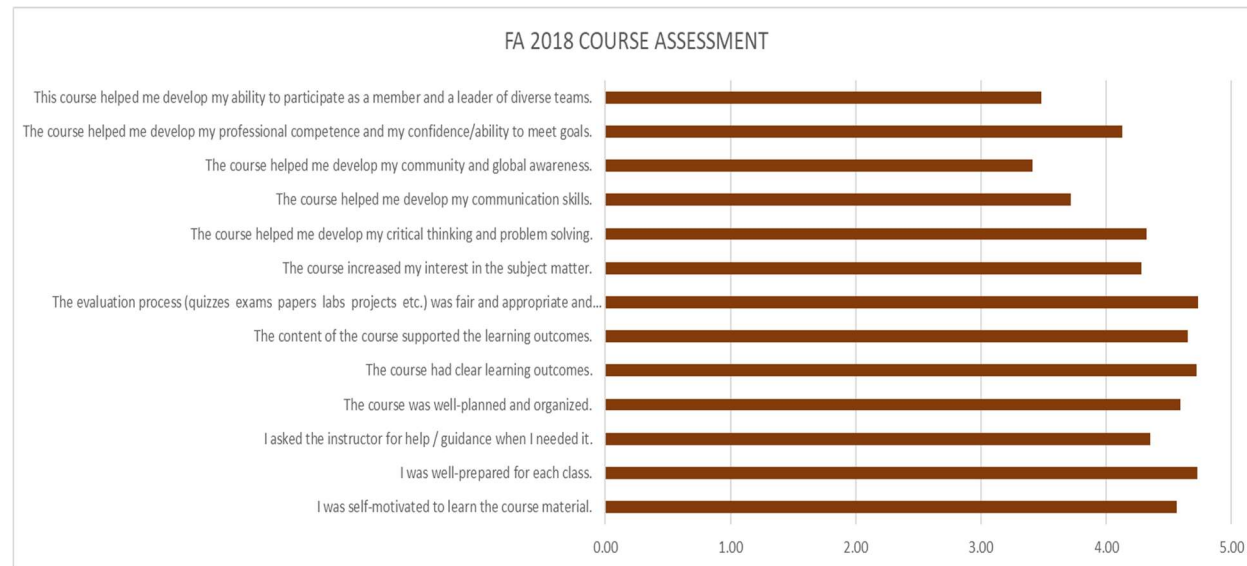
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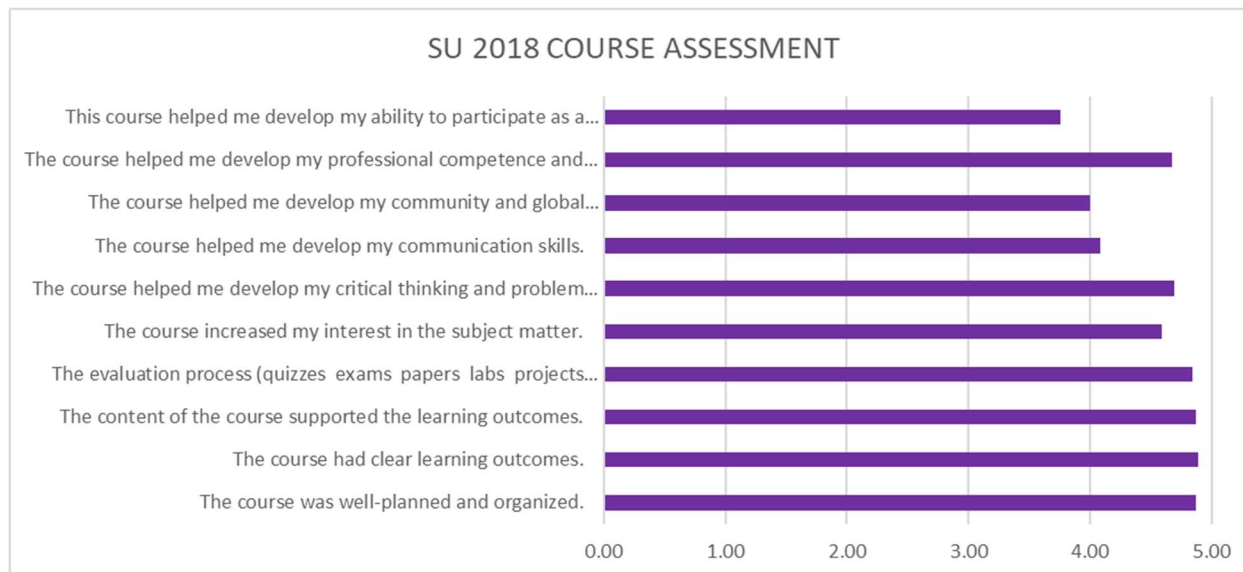
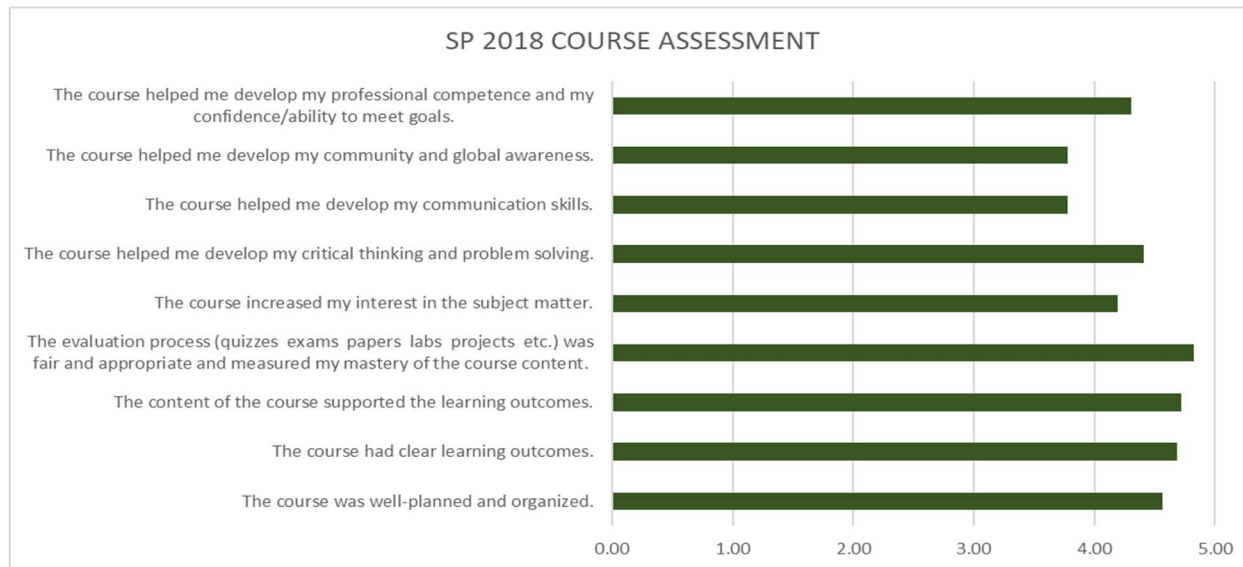
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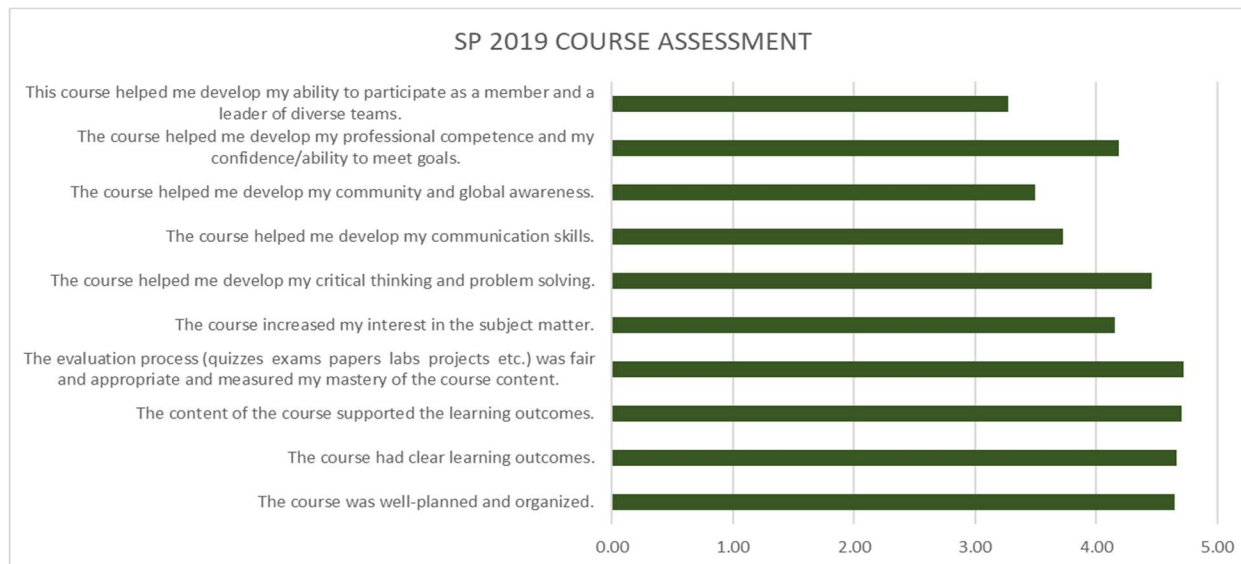
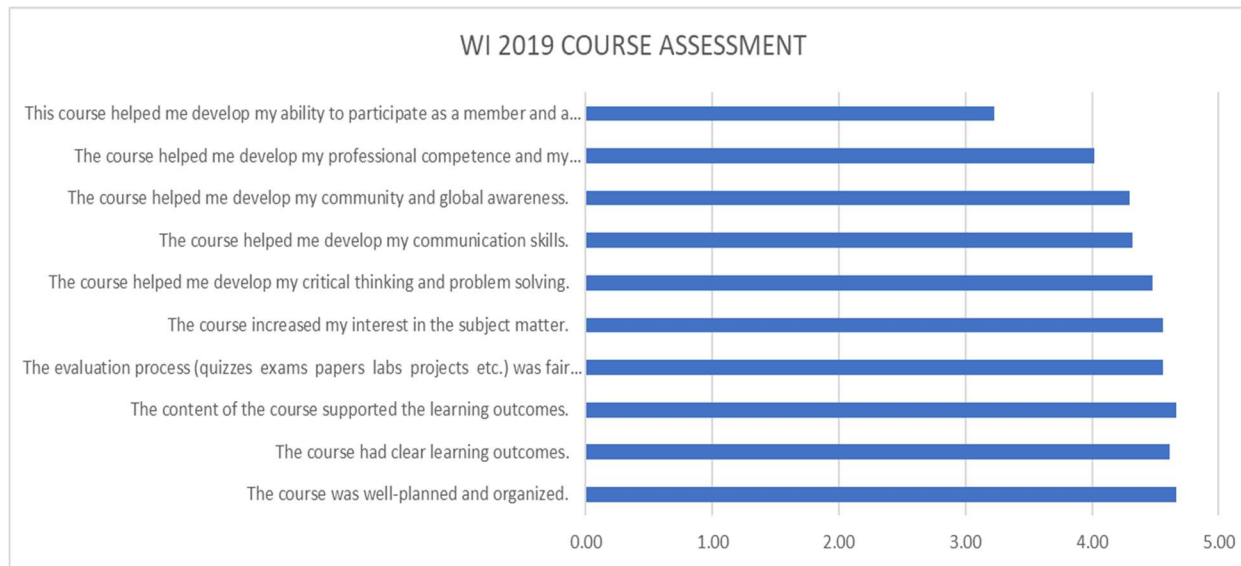
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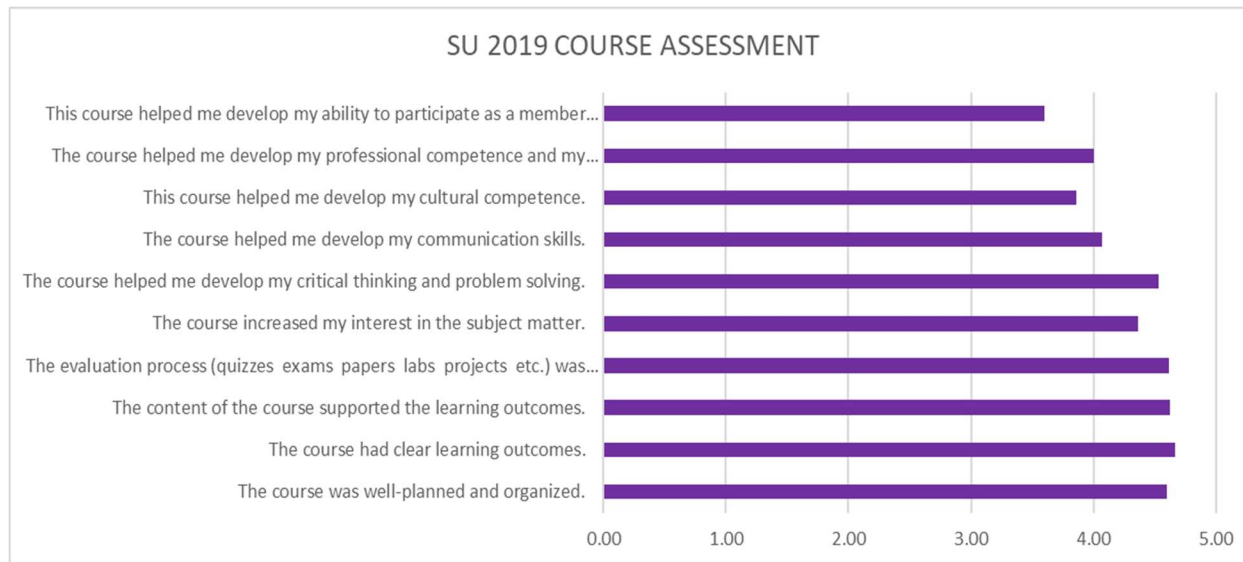
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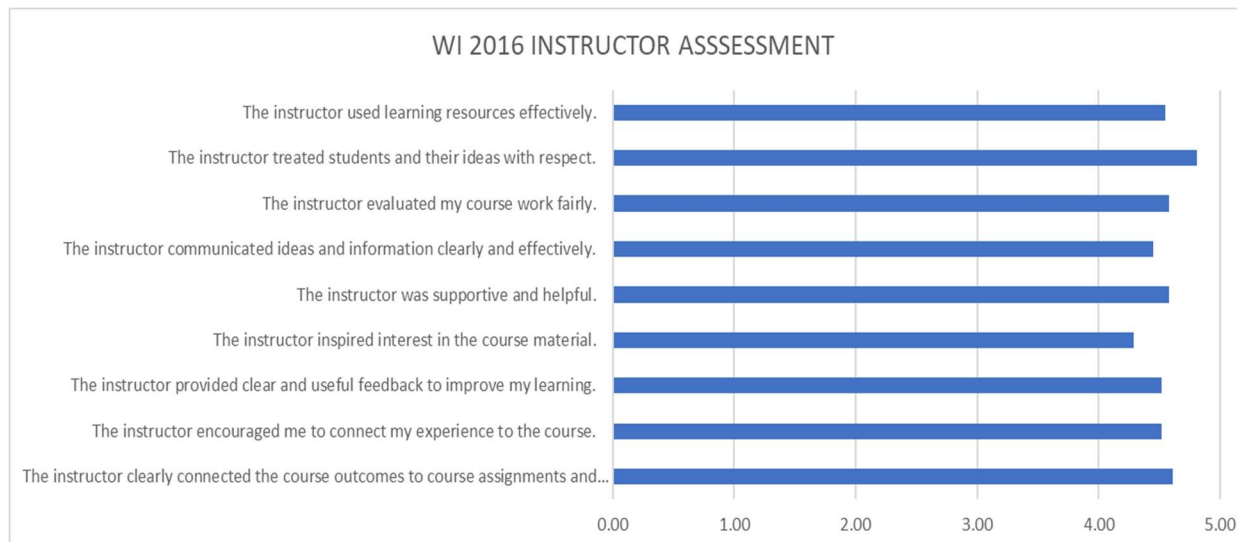
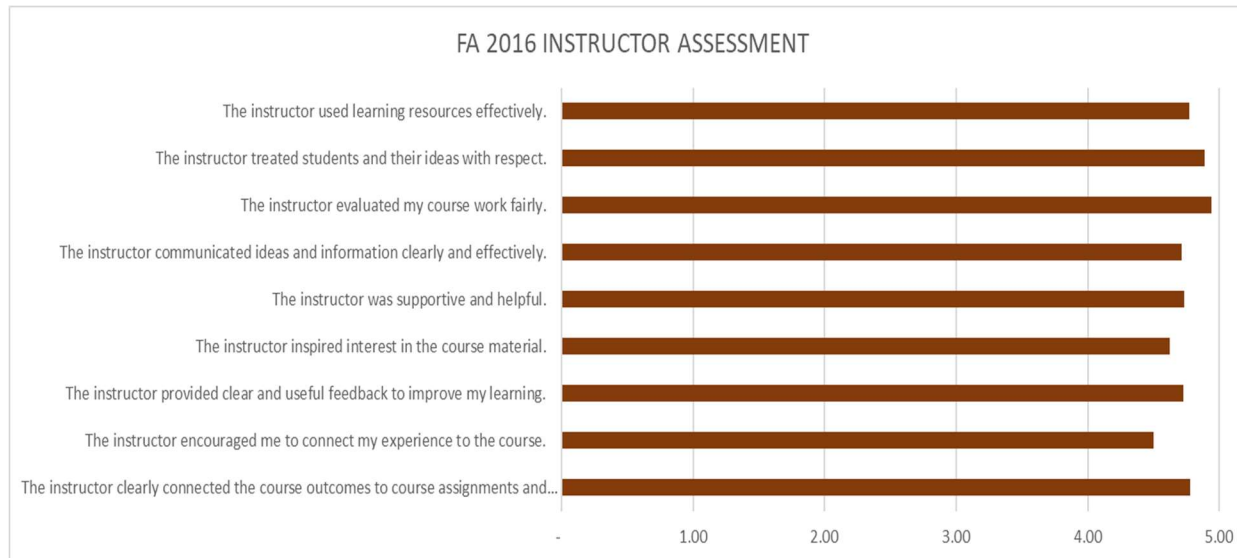
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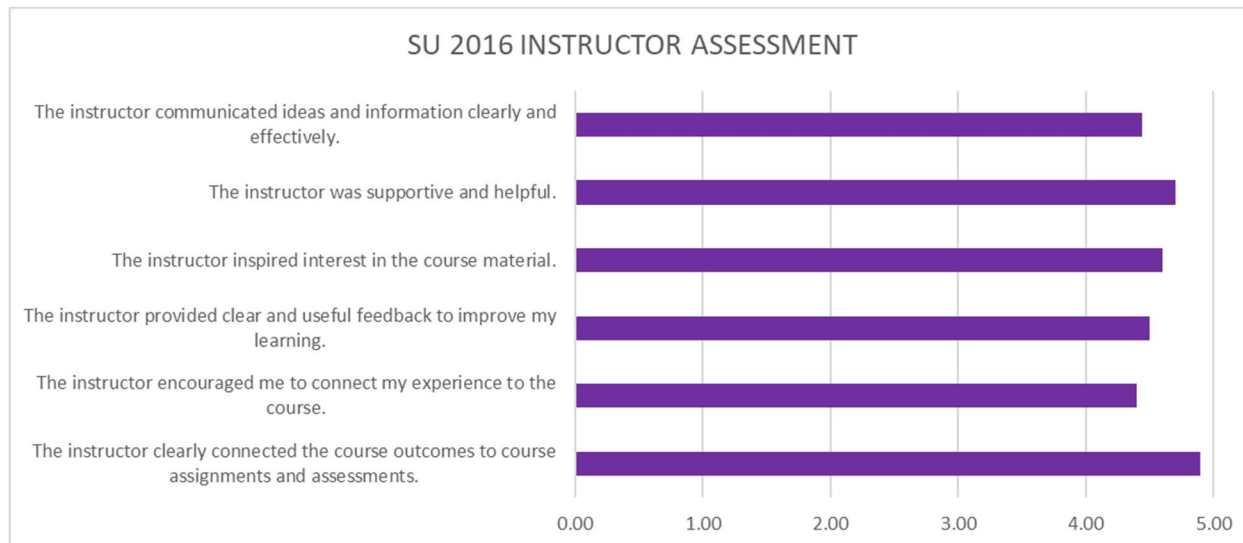
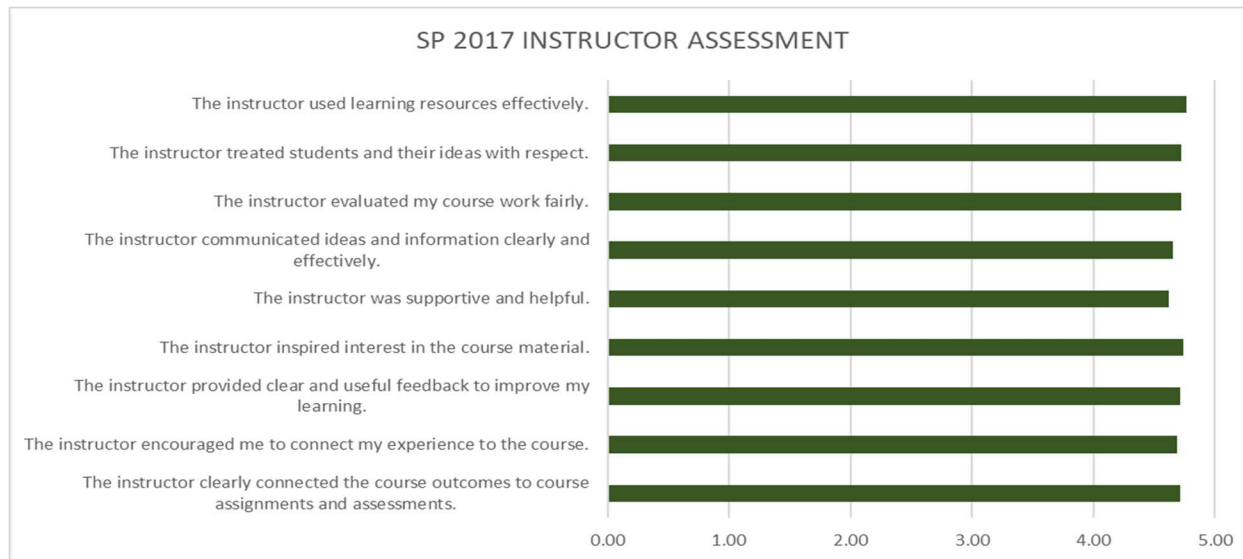
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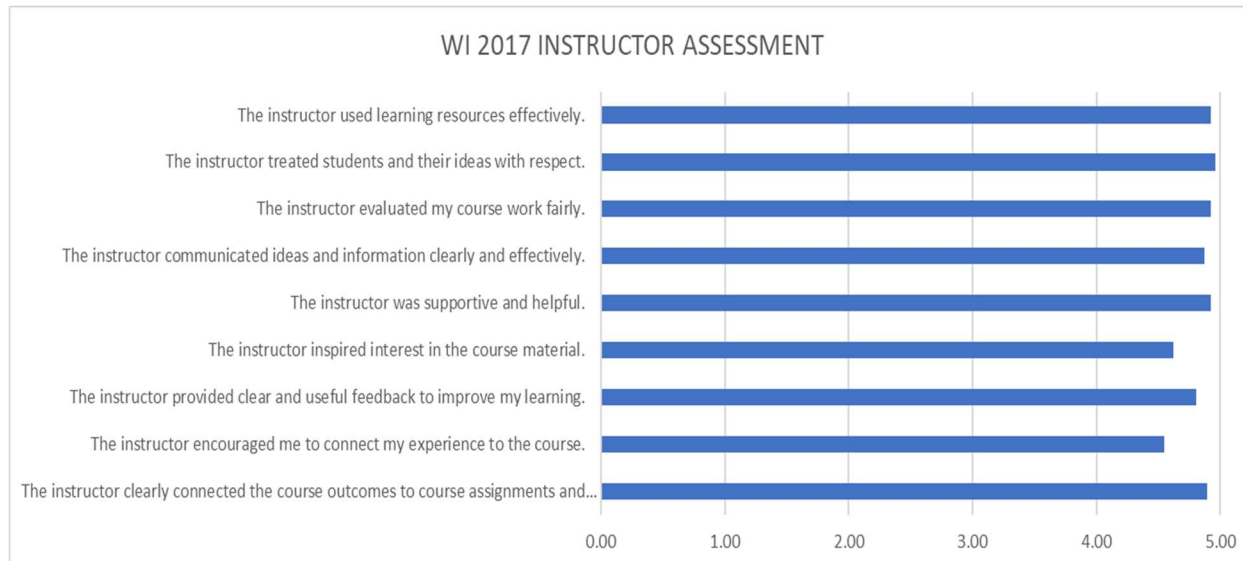
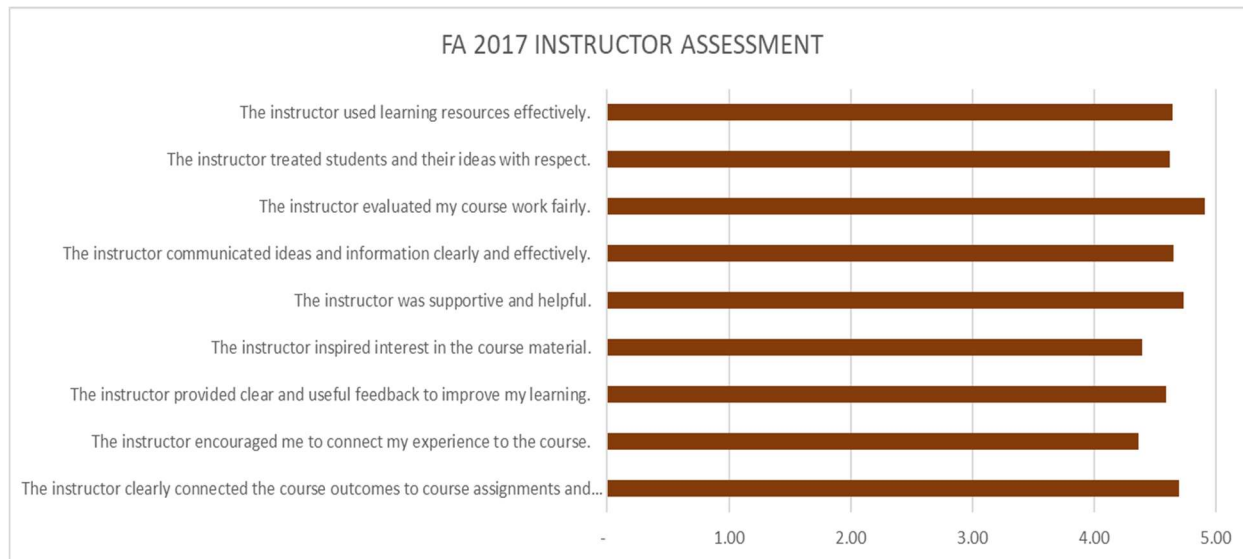
APPENDIX F: Instructor Assessment Summaries for 2016 – 2019



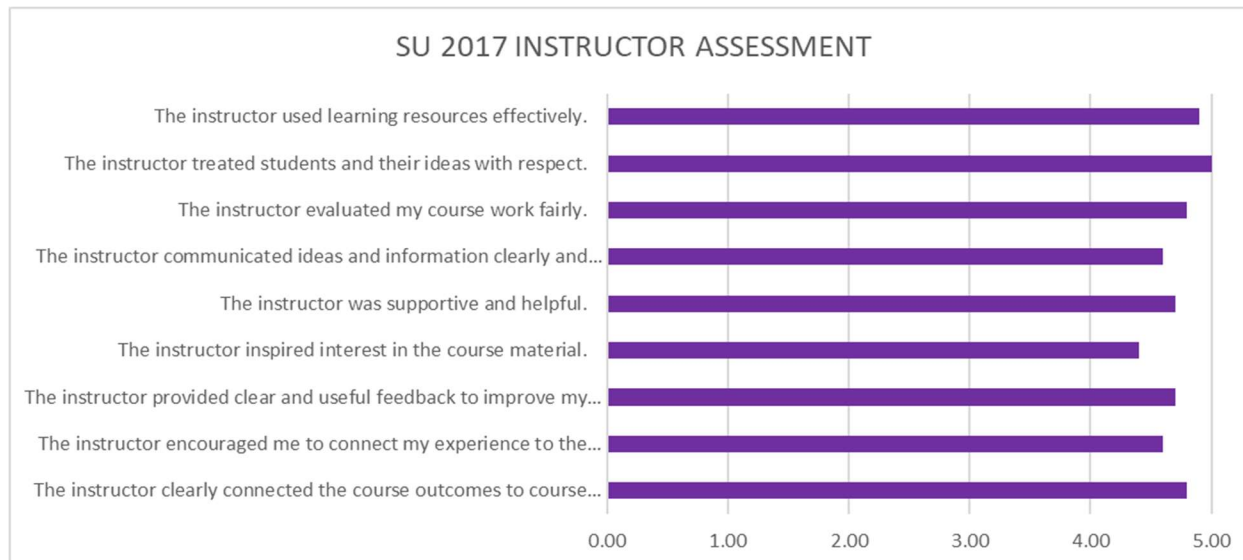
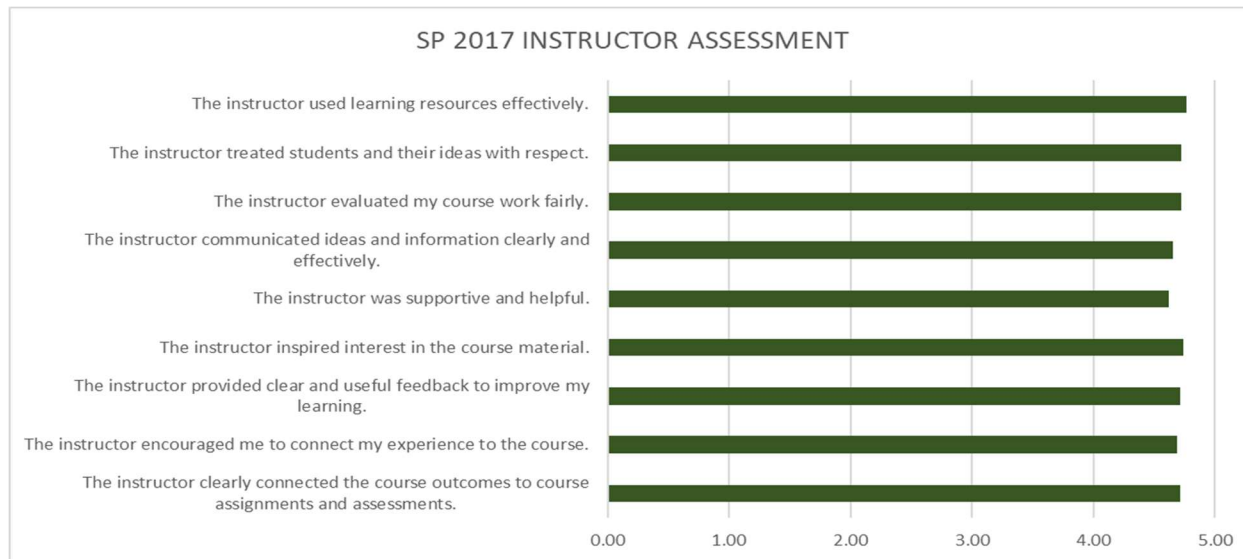
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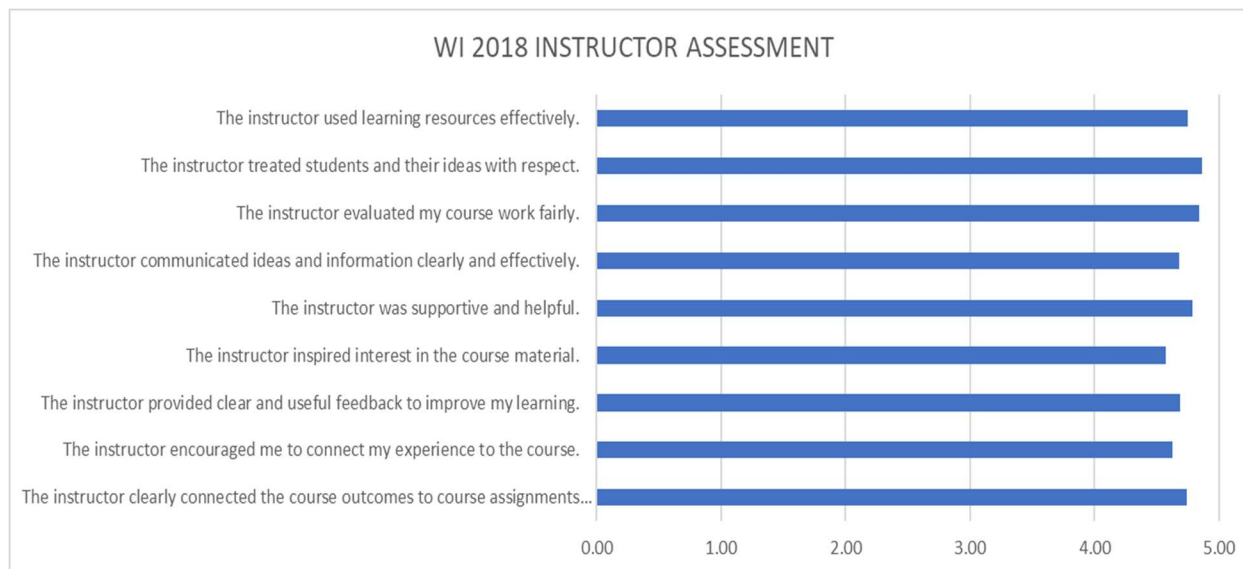
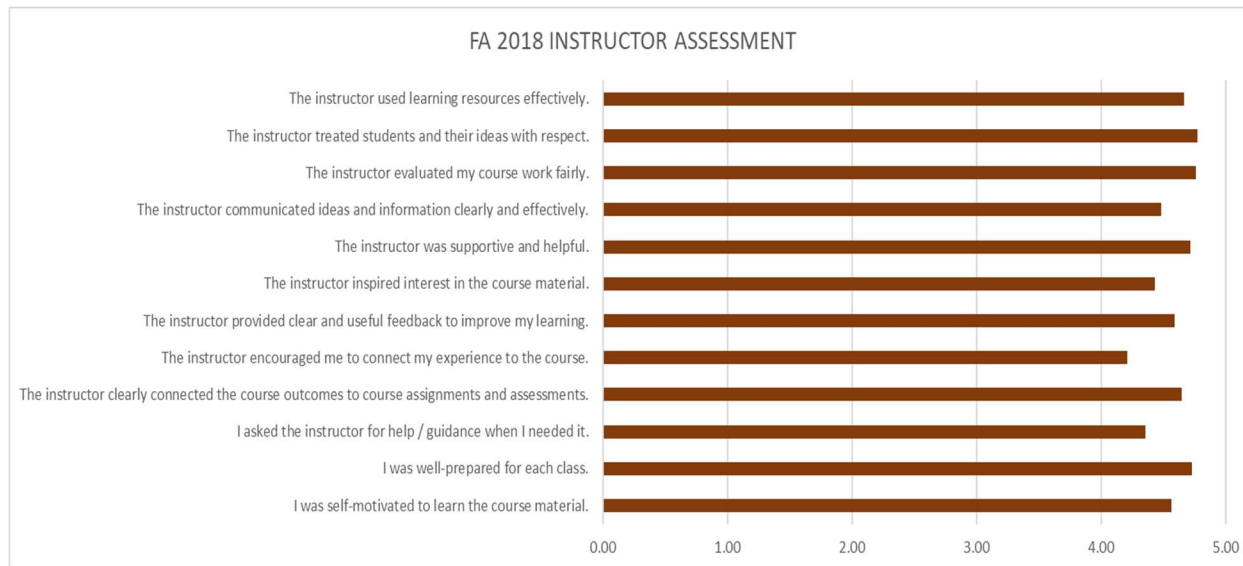
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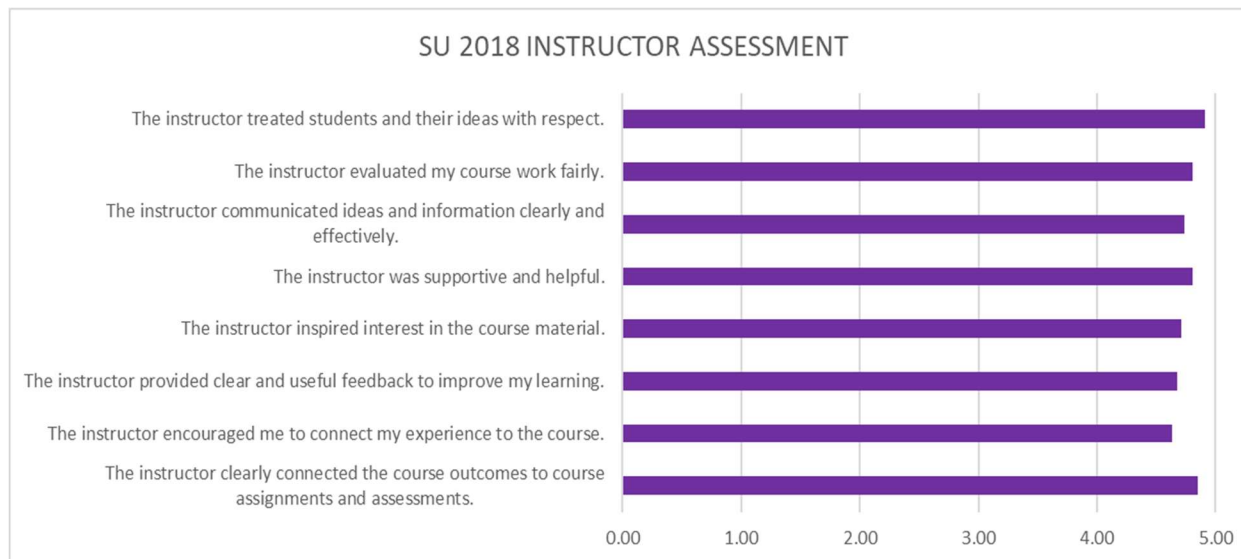
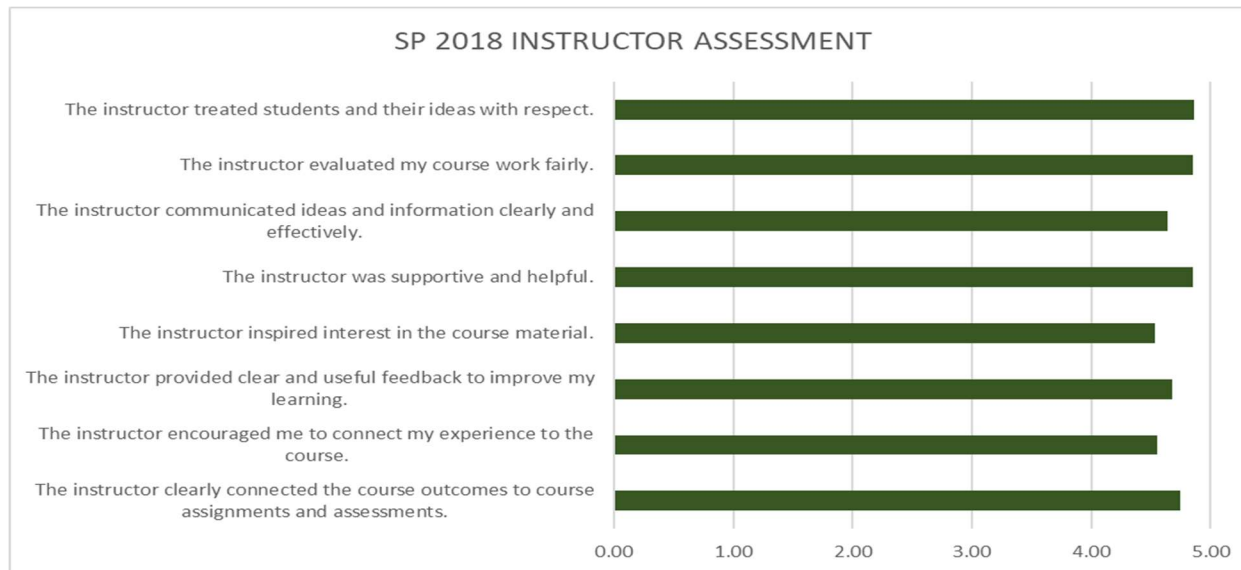
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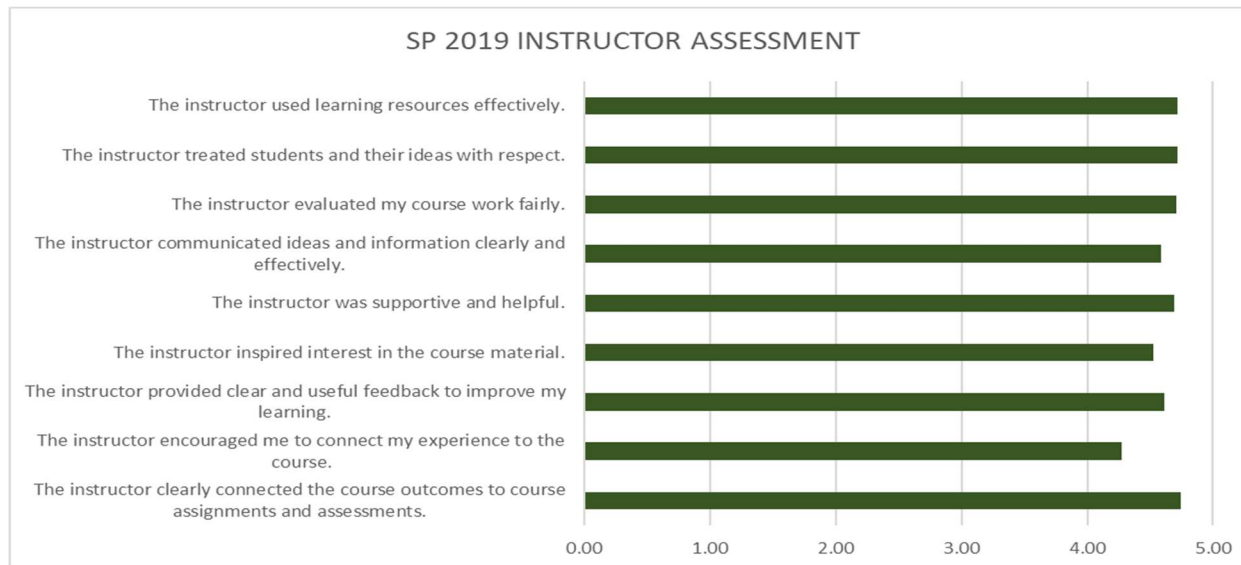
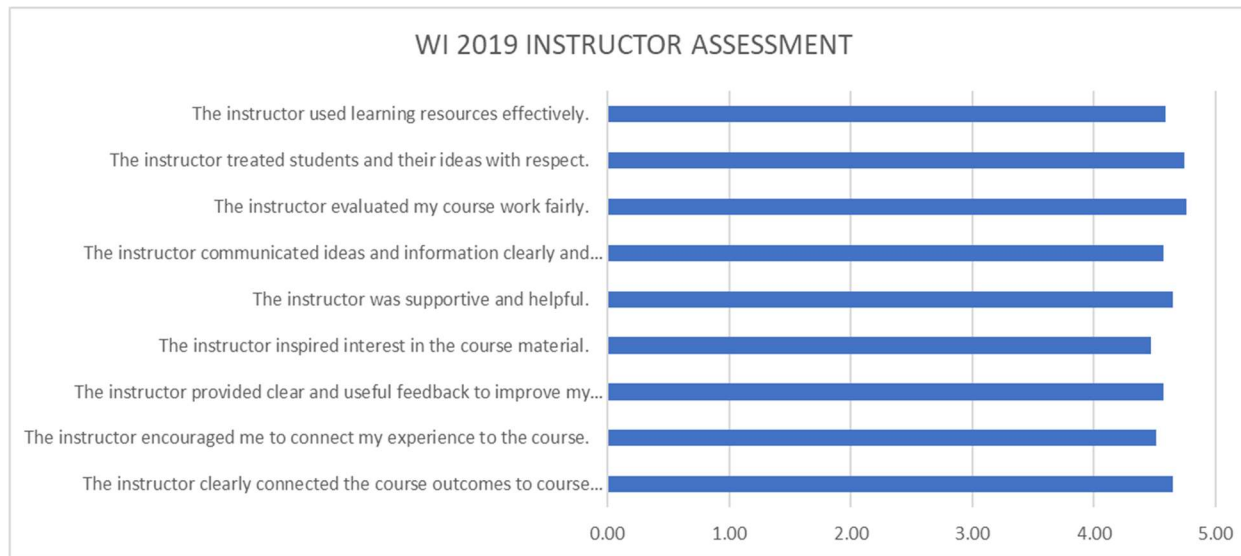
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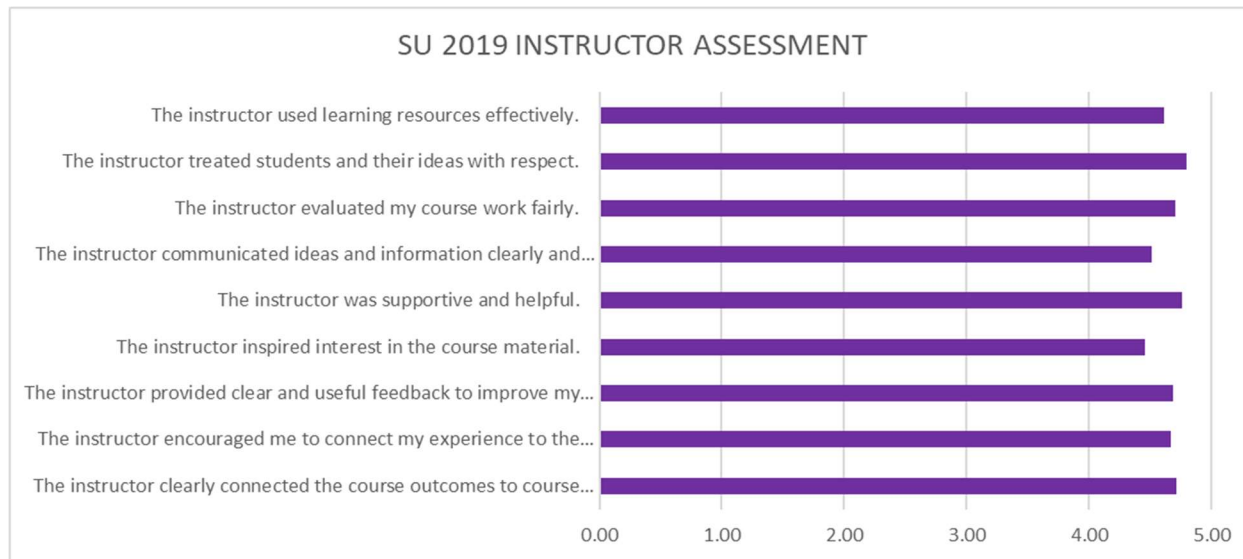


Klamath Community College Instructional Program Review: Accounting Program



Klamath Community College Instructional Program Review: Accounting Program





INSTRUCTIONAL PROGRAM REVIEW RUBRIC				
	Highly Developed	Developed	Emerging	Initial
1—Accomplishments in Achieving Goals	Exhibits ongoing and systematic evidence of goal achievement.	Exhibits evidence of goal achievement.	Exhibits some evidence that some goals have been achieved.	Minimal evidence that progress has been made toward achieving goals..
2—Labor Market Projection	Thoroughly explains projected market demand and potential effects on program; presents highly developed plan to address projection.	Explains projected market demand and discusses several possible actions to address projection.	Minimally explains projected market demand and lists one or two actions to address projection.	Presents labor market demand without analysis/explanation and fails to list possible actions to address projection.
3—Resources				
Professional Development	Exhibits ongoing and systematic support of professional development opportunities.	Exhibits support of regular professional development opportunities.	Evidence of intermittent professional development opportunities.	Minimal evidence of professional development opportunities.
Faculty Meeting Instructional Needs	Employs a sufficient number of highly qualified faculty to meet instructional needs.	Employs an adequate number of qualified faculty to meet instructional needs.	Has a plan to employ an adequate number of qualified faculty to meet instructional needs.	Faculty numbers and/or qualifications are insufficient to meet instructional needs.
Facilities and Equipment	Facilities and resources meet current and future needs.	Facilities and resources meet current needs.	Evidence of a plan to have facilities and resources meet current and future needs.	Minimal evidence that facilities and resources meet current and future needs.
4—Effectiveness				
Student Learning Outcomes Assessment	Exhibits ongoing and systematic SLO assessment to adjust instruction.	Exhibits student learning outcomes assessment and uses results to change instruction.	Has a plan to engage in ongoing and systematic SLO assessment, including using results to change instruction.	Minimal evidence of SLO assessment.

Student Success	Thoroughly analyzes trends in enrollment, degrees awarded, time-to-completion rates, and formulates comprehensive plans to address them.	Describes trends in enrollment, degrees awarded, time-to-completion rates, and formulates plans to address them.	Describes trends in enrollment, degrees awarded, time-to-completion rates, and makes an attempt to plan to address them.	Minimal description of trends and/or fails to formulate plan to address them.
5—Budget	Financial resources meet current needs and are projected to meet future needs.	Financial resources meet current needs.	Evidence of a plan to acquire financial resources to meet current needs.	Minimal evidence that financial resources meet current needs.
6—Strengths and Weaknesses	Strengths and weaknesses are described accurately and thoroughly.	Most strengths and weaknesses are described accurately and thoroughly.	Some strengths and weaknesses are described accurately and thoroughly.	Minimal evidence that strengths and weaknesses are described accurately and thoroughly.
7—New Goals and Plan	Multiyear planning process with evidence of use of assessment data in planning.	Multiyear planning process with some assessment data.	Short-term planning process recently implemented.	Minimal evidence of planning process.
8—Overall Evaluation	Evidence of ongoing systematic use of planning in selection of programs and services.	Exhibits evidence that planning guides program and services selection that supports the college.	There is evidence that planning intermittently informs some selection of services to support the college.	Minimal evidence that plans inform selection the of services to support the college.
	Highly Developed	Developed	Emerging	Initial