



**LABETTE
COMMUNITY
COLLEGE**

Comprehensive Program Review 2022

Program Name: **Accounting**

Semesters Reviewed:

AY 2020: Fall 2019, Spring 2020, and Summer 2020

AY 2021: Fall 2020, Spring 2021, and Summer 2021

AY 2022: Fall 2021, Spring 2022, and Summer 2022

Completed by: Cathy Kibler

Date: January 2023

Assessment Committee Recommendation:

The committee agrees with the Program Vitality Statement; Category 2: The program has shown stability and success, and we feel that continuous quality improvement will lead to good outcomes for the program.

President's Council Recommendation:

President's Council agrees with the Assessment Committee Recommendations.

1.0 Program Summary

Provide a descriptive summary of the program.

Narrative:

The Associate of Science in Accounting is designed for transfer to a four-year institution. The program is the appropriate first step toward the study of accounting, management, marketing, finance, economics and other business concentrations at a four-year institution. The degree can also prepare a student for immediate work in the field.

Accounting Program Outcomes are as follows:

- 1 Apply financial accounting concepts
- 2 Understand legal and ethical concepts related to operating a business
- 3 Evaluate information to make effective business decisions
- 4 Demonstrate effective computer skills

2.0 Student Success

Provide a definition of how student success is defined by the program.

Narrative:

Student success in an accounting degree program is the ability to apply accounting, business, economic, computer and interpersonal skills effectively in a professional setting. This includes demonstrating an understanding of the fundamentals of various business disciplines, the ability to think critically and analyze data, and the ability to communicate effectively with peers and business associates. Additionally, success in an accounting degree program should include the development of leadership skills, as these are essential to navigating the complexities of the business world. This definition of student success is embedded in the program outcomes and is measured through class and departmental outcomes assessment.

Student success can also be achieved through career-oriented goals such as obtaining a job or advancing in their current career.

2.1 Achieve/Promote Student Success

Describe how the program achieves and promotes student success. Focus on those activities and innovation that are within the three-year comprehensive cycle.

Narrative:

The accounting degree program promotes student success by providing students with a well-rounded education in accounting and business-related topics. Concentration and required courses provide students with an understanding of the business world, the ability to think critically and make decisions, and the skills necessary to succeed in business or transfer to a university for further education. Accounting and business courses also provide students with the opportunity to build their verbal and written communication and skills, which are essential for succeeding in the competitive business world. Accounting courses also provide students with learning and applying accounting related computer skills which are also necessary for success in the accounting industry. Finally, the accounting program helps students develop the self-discipline and perseverance necessary for career success.

The department works to ensure these goals by fostering individual relationships with students, creating and refining teaching methods to spark active learning and reflection, adjusting course availability to meet student needs, and exploring innovative strategies to involve students with the subject matter.

This enables instructors to promote student success by providing students with the skills, resources, and support they need to succeed in either the business world immediately after graduation, or the university experience upon transfer.

The success of students is evident with the performance of LCC's Phi Beta Lambda (PBL) members. PBL members engage in various business-related competitive events at the regional, state and national level. In each of the years covered here, as well as many other years, all LCC Phi Beta Lambda state competitors have qualified to advance to the national competition and several of them have been recognized as placers at the national level.

3.0 Reflection on Current Curriculum

Please describe curriculum holistically, speaking specifically to the breadth, depth, and level of the discipline. Additionally, provide narrative on the coherence of the curriculum and the processes by which the program updates and keeps curriculum relevant.

Narrative:

Accounting is a general business degree, which encompasses various other business subfields and related fields of study. The concentration requirements include classes from the Accounting and Business disciplines. A Computer Science class is required under the Human Systems/No Companion Element pathway requirement, and Economics classes are required under the Human Systems/Social Responsibility pathway requirement. This leads to a well-rounded degree program that enables students to enter the workforce, or transfer to a four-year institution and focus on a business subfield, such as Business Administration, Human Resources, Management, Finance, Economics, or Marketing. For those students who transfer, The Kansas Core Outcomes Group (KCOG) has aligned seven Accounting, Business Administration and Economics courses offered by LCC for seamless transfer.

Phi Beta Lambda is not a required part of the Accounting curriculum, but this extra-curricular activity provides students with leadership, team building and technical skills. Membership is encouraged.

During the time period under review, the curriculum was changed to integrate pathways requirements. The curriculum will be changing again in AY 2024 to align with the new general education format in the state of Kansas. It is also anticipated that Accounting/Business will be aligned state-wide before the next comprehensive program review period.

The Computer Accounting class is part of the Accounting degree program even though is not an aligned course, is a valuable part of the curriculum. Many employers reach out and contact Cathy Kibler asking for students who have QuickBooks training. It is a very widely used small business accounting software that employers use and they are continually looking for students that have this skill.

3.1 Degrees and Certificate Offerings

List what degrees and certificates are offered and describe how the program curriculum supports other degrees and certificates awarded by the college (if applicable).

Narrative:

An Associate of Science in Accounting is offered through the department.

Business Administrative Technology students can take ACCT 112 Financial Accounting or ACCT 121 Computer Accounting as a concentration emphasis or elective.

ACCOUNTING

ASSOCIATE IN SCIENCE

This program is designed for students who wish to study accounting and transfer to a four year institution. The degree program can also prepare a student for immediate work in the field.

Credits Required: 60

Major Advisor: Cathy Kibler
620-820-1186
cathyk@labette.edu

Robert Bartelli
620-820-1261
robertb@labette.edu

Recommended Course Sequence

SEM 1: ACCT112, BUAD 101,
SEM 2: ACCT 114
SEM 3: ECON 203
SEM 4: ACCT 121, COMP 115, ECON 204

Student Organization

Membership in Phi Beta Lambda (PBL) is encouraged. This organization develops and enhances leadership and business skills. Students can participate in state and national competitions, where top students are recognized with trophies and cash awards.

After Graduation

Students can gain entry-level employment in or enhance their career advancement opportunities. Students can transfer to a four year institution to pursue a bachelor's degree.

Concentration Requirements 9

- ACCT 112 Financial Accounting 3
- ACCT 114 Managerial Accounting 3
- BUAD 101 Introduction to Business 3

Pathway Requirements 42

Written Communication

- ENGL 101 English Composition I 3
- ENGL 102 English Composition II 3

Verbal Communication

- COMM101 Public Speaking 3

Quantitative/Analytic Methods

- MATH 115 College Algebra or higher 3

Human Experience

- Choose two classes
- _____ 3
 - _____ 3

Human Systems/No companion Elements

- COMP 110 Computer Con/Apps or 3
- COMP 120 Computer Info Systems

Human Systems/Diverse Perspectives

- Choose one class
- _____ 3

Human Systems/Social Responsibility

- BUAD 205 Personal Finance 3
- ECON 203 Macroeconomics 3
- ECON 204 Microeconomics 3

Natural World/Scientific Inquiry

- Choose one class
- _____ 5

Wellness Strategies/No Companion Elements

- PED 116 Lifetime Fitness 1

Wellness Strategies/Scientific Inquiry

- PSYC 101 General Psychology 3

General Electives 9

- ACCT 121 Computer Accounting 3
- COMP 115 Spreadsheets: Excel 3
- General Elective
- _____ 3

4.0 Faculty Success

Faculty success over the three-year comprehensive cycle should be highlighted in this section. The accomplishments can embrace academic achievement in the discipline, national or regional honors, campus activities that support student success, or other innovations, research, teaching, and community service.

Narrative:

Cathy Kibler was a recipient of the Distinguished Faculty Award in 2022. She is a member of the LCHS Business Department Advisory Board, the LCHS Prom Committee and serves as the Phi Beta Lambda advisor at LCC. Ms. Kibler is involved with LCC Foundation events and is active within her church.

She has served on multiple LCC employment search committees and has attended Kansas Core Outcomes Group meetings to improve system wide transfer.

5.0 Program Accomplishments and Reflection on Data/Trends

In this section, departments should highlight noteworthy program accomplishments over the three-year comprehensive cycle. Programs should also provide thoughtful reflection on the data provided on student success, attrition, completion, etc. Programs should also report on findings from course and program assessment data. Programs should also provide context of any trends in the data, as well as external trends that may have affected the data.

Narrative:

Enrollment in Accounting concentration courses increased during the time period under review: 222 students in AY 2020; a slight decrease to 218 students in AY 2021 when Fall on ground classes were capped at 14 due to COVID and an impressive increase to 245 students in AY 2022. During a period of declining college-wide enrollment, the Accounting department experienced an increase of 48 credit hours in AY 2022 compared to AY 2020. This increase can be partially attributed to the increased number of students declaring either the Accounting or Business Administration major.

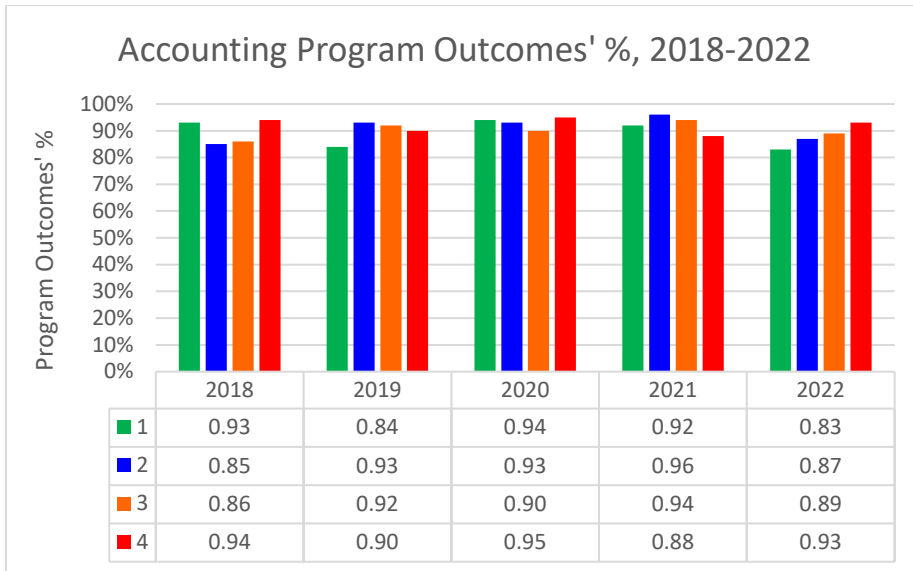
Changes in the percentage of student success were not uniform between the different class offerings in the department. BUAD 101, Introduction to Business, showed increasing percentages of student success during the time period under review, while ACCT 112, Financial Accounting showed declining success. Student success was lower in ACCT 121, Computer Accounting, than in Financial Accounting. Some of this decrease in success can be attributed to students not having any previous exposure to accounting classes at the secondary education level. We are finding that many high schools are no longer offering accounting as part of their business curriculum and the concepts and application can be much more difficult to grasp without some previous accounting/bookkeeping exposure.

With the exception of ACCT 114, Managerial Accounting, and ACCT 121, Computer Accounting, average class sizes for accounting concentration course offerings were strong, ranging from 11 to 15 students per class.

During the time period under review, 57% of all accounting concentration credit hours were delivered online; 37% of credit hours were at the Main Campus. Student completion, student success and student attrition metrics were all the same or better via the Main Campus than online delivery for AY 2020 and AY 2021. This may be partially attributed to the online environment created by COVID. I had many students who indicated bad experiences with online learning requirements. Many of these students had never taken online classes and weren't able to adapt to this style of learning.

The number of degrees awarded during the time period under review decreased from AY 2020 to AY 2021 and then increased during AY 2022 – 12, 5 and 8 respectively. These changes can most likely be attributed to the number of students who choose Accounting as their major when they first enroll and then decide that the Business Administration program better fits their transfer plan once they leave LCC. The percent of credit hours taught by full time faculty declined from 77% in AY 2020 to 54% in AY 2022; this is due to more classes being offered by the department and concurrent classes, taught by adjunct instructors.

The Accounting department has four learning outcomes. The success rates for these outcomes were strong during AY 2020 to AY 2022. The lowest percentage of success was on departmental outcome number one in AY 2022, which was 83%. With that one exception, student success for the departmental outcomes ranged from 87% to 96% during the period of AY 2020 to AY 2022.



1. What did you learn from this past year's program data?

- All program outcome success scores were down in 2022 compared to 2021.
- The 2022 success rate associated with outcome 1 was the lowest in the five years of data examined.

2. What did you not learn from the data?

- This data does not tell us the success rate of just Accounting majors.
- Four required classes that are part of the Accounting program (BUAD 101, BUAD 205, ECON 203, ECON 204) are pathways classes and can be taken by any student in any program.

3. What do you hope to learn and/or do for this upcoming school year?

- We wish to see the impact of implementing the early warning grade system. This should help to motivate some students to seek help, which we hope will improve success rates.

6.0 Mission Alignment

Programs should indicate how the program's offerings align with the LCC mission: Labette Community College provides quality learning opportunities in a supportive environment for success in a changing world.

Narrative:

The Accounting degree program aligns with the Labette Community College's mission of providing quality learning opportunities in a supportive environment for success in a changing world.

The curriculum of the Accounting Degree program is designed to equip students with the skills and knowledge necessary to succeed in the modern and changing workplace. In accounting classes, students learn the fundamentals of accounting, finance, management and international business, which are critical skills for any business professional.

At LCC, the faculty are committed to providing a supportive learning environment, which is important for students to gain the most from their accounting classes. The courses are taught by experienced faculty who are knowledgeable in the field of accounting. They provide students with the guidance and support needed to succeed in their studies.

The faculty create an atmosphere of trust and support, allowing students to ask questions and seek out advice when needed. This type of environment encourages interpersonal communication between students and instructors, which is essential in the business world. The support from the faculty and staff also helps to cultivate a sense of community among the accounting students, allowing them to learn from each other and foster relationships that will benefit them throughout their career.

The accounting courses at LCC are specifically designed to help students gain the knowledge and skills they need to succeed in a changing world. With a curriculum focused on the fundamentals of accounting, along with related business fundamentals, students are able to gain the knowledge necessary to understand the complexities of the modern workplace.

Because Accounting is a subfield of Business Administration, these programs share their mission alignment.

7.0 Fiscal Resource Narrative

Based on program data review, planning and development for student success, programs will complete the budget worksheet to identify proposed resource needs and adjustments. Resource requests should follow budgeting guidelines as approved by the Board of Trustees for each fiscal year. The resource requests should be used to provide summary and detailed information to the DOI/VPAA and other decision-makers and to inform financial decisions made throughout the year. In the narrative below, please explain any requests for additional dollars over the current academic year budget, then include the budget amounts on the budget worksheet.

Narrative:

The shared budget of Accounting/Business Administration department has an annual supplies budget of \$200 per year. This is normally used to purchase calculators.

The Information Technology annual budget is utilized to purchase the required software for the ACCT 121 Computer Accounting course, therefore the Accounting/Business Administration department is not required to account for those funds that are necessary to provide the resources to enable the students learning experience.

Faculty receive professional development funds per the Master Agreement for purchases of technology, conferences, webinars, professional organization memberships, subscriptions and other activities.

No new money is being requested for the upcoming year.

8.0 External Constituency and Significant Trends

An important component of maintaining a superior program lies in awareness and understanding of other possible factors that may impact the program and/or student outcomes. After consideration of these other factors, program directors/faculty should document the relevant information within this section.

Program Advisory Committee:

N/A

Other External Constituencies:

Articulation agreements are in place for the following institutions: Friends University, Grantham University, Kansas State University, University of Kansas, Emporia State University, Pittsburg State University and Wichita State University. Documentation for these agreements are on file with the Dean of Instruction's office.

LCC is the only community college in southeast Kansas with a chapter of Phi Beta Lambda (Future Business Leaders of America). It is the largest business career and technical organization in the world. Its mission is to prepare "students to become community-minded business leaders in a global society through relevant career preparation and leadership experiences."

During the period of the next comprehensive program review, curriculum will be changed to conform with the new state of Kansas general education package.

Significant Trends:

According to the National Center for Educational Statistics, Business, including accounting, is the most popular major for post-secondary students. According to the U.S. Bureau of Labor Statistics, Occupational Outlook Handbook, there are 12.5 million workers in jobs that are related to business degrees, with over 136,000 of those jobs related directly with accountants and auditors earning a median wage of \$77,250. Overall employment of accountants and auditors is projected to grow 6% from 2021 to 2031.

Obtaining the Certified Public Accountant (CPA) credential following college completion generally increases a person's earning potential by 10 to 15 percent over those without the CPA credential, according to the Association of International Certified Professional Accountants (AICPA).

9.0 Program Vitality Assessment

Program faculty should use all available information to consider the category assignment which best reflects the program's current status and subsequent goals and anticipated action plans.

Vitality Category Chosen: Category 2—Maintain Current Levels of Support/Continuous Improvement

Explanation for Chosen Vitality Category:

Accounting is a desired degree, both nationally and at Labette Community College. Student credit hours in accounting classes have remained fairly consistent from AY 2020 to AY 2022 with a slight increase in the last of the academic years being examined. Student class size and total headcount have been stabilized. Degrees awarded have decreased slightly but increased in the last of the academic years examined. Departmental learning outcomes success rate have remained high. All these metrics point to continued support of the Accounting program with continual improvement.

10.0 Program Goals

Each program should set 1-3 short-term goals (will be completed in the next year) and 1-3 long-term goals (will be completed by next comprehensive program review). These goals should be SMART goals that can be reflected upon in the upcoming annual or comprehensive review.

The Accounting department currently has operational plans for AY 2024 and AY 2025. The AY 2024 plan involved an analysis of the pathways general education package. In the time period after these plans were formulated, there have been many changes at the state level which have invalidated these plans. Pathways are being replaced by a new general education package, and it appears the Accounting/Business programs will be aligned at the state level. Therefore, it is recommended to terminate these operational plans in favor of the new program goals for the department, which are detailed below.

Short-Term:

The percent of student success for ACCT 112, Financial Accounting, is lower than the other concentration classes and in addition, the percent of student attrition for ACCT 112, Financial Accounting, is higher than those same concentration classes. Financial Accounting is the first class most students take dealing with accounting theory and application and a high percentage of students have had no exposure to any accounting prior to post-secondary education. Applying accounting concepts can be challenging for some of these students.

The goal is to increase the student success metric by 3% in AY 2024 and decrease the student attrition rate by 3% in AY 2024, as compared to the AY 2022 rate. There are various interventions that are possible at the course instructional level to work toward this goal: modified instructional methods, more robust test reviews, improved assignment instructions, additional tutoring resources, etc. The Accounting instructor will be responsible for implementing these interventions, which will be documented in the post-semester course

improvement plans.

Long-Term:

Phi Beta Lambda (Future Business Leaders of America) is an extra-curricular activity that provides students with leadership, team building and technical skills. LCC has the only community college chapter of this organization in southeast Kansas. Many high school students are involved with this organization. Extra-curricular involvement is important to student success. Students involved in activities have higher retention rates. In addition, clubs and activities foster interpersonal communication skills and allow students to utilize their classroom knowledge with other students and with the real world. Unfortunately, membership declined in the pandemic semesters, totaling three to four students each year during this time period. In AY 2023, PBL has six paid members.

The goal is to increase membership in this organization by one student per year over the next three academic years. The PBL/FBLA sponsor and other business faculty will be responsible for this goal. This goal is shared with the Business department because PBL is interdisciplinary between the two programs and benefits to accrue to both programs. Interventions to achieve this goal could include new marketing materials, better communication about the benefits of membership and a more sustained membership drive at the beginning of each semester.



Program Review Data Summary

Note: All Definitions of data pulled for this summary can be found in Appendix 1 of the Academic Program Review, Planning, and Development Handbook.

Program: Accounting

Average Class Size, Completer Success, and Attrition

Year (AY dates)	Subject Prefix	Course Name	Total Enrollment	# of Sections	Average Class Size	% Student Completion	% Student Success	% Student Attrition	Student Credit Hours
2020	ACCT 112	Financial Accounting	56	4	14	86%	82%	14%	168
2021			45	4	11	91%	80%	9%	135
2022			47	4	12	89%	79%	11%	141
2020	ACCT 114	Managerial Accounting	35	5	7	100%	91%	0%	105
2021			31	4	8	97%	94%	3%	93
2022			35	4	9	97%	97%	3%	105
2020	ACCT 121	Computer Accounting	14	2	7	100%	93%	0%	42
2021			7	2	4	100%	100%	0%	21
2022			14	2	7	86%	79%	7%	42
2020	BUAD 101	Intro to Business	112	8	14	90%	78%	10%	336
2021			131	10	13	92%	82%	8%	393
2022			145	10	15	94%	86%	6%	435

Course Completion, Success, & Attrition by Location

Year (AY dates)	Location	Total Enrollment	# of Sections	Average Class Size	% Student Completion	%Student Success	%Student Attrition	Student Credit Hours
2020	Cherokee	8	1	8	88%	88%	12%	24
2021		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2022		N/A	N/A	N/A	N/A	N/A	N/A	N/A
2020	Online	102	14	7	91%	78%	9%	306
2021		142	15	9	90%	77%	10%	426
2022		139	9	15	93%	88%	7%	417
2020	Main Campus	99	9	11	91%	84%	9%	297
2021		67	9	7	97%	96%	3%	201
2022		84	8	11	95%	85%	5%	252
2020	Concurrent	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2021		1	1	1	100%	100%	0%	3
2022		11	1	11	100%	82%	0%	33
2020	Other (Arrgt, Off-campus, etc.)	8	1	8	100%	100%	0%	24
2021		4	1	4	100%	100%	0%	12
2022		7	1	7	71%	71%	29%	21

Declared Awards, Transfers, and Placements

Year (AY Dates)	# of Degrees/Certs Awarded	# of Graduates Transferring from previous AY year	% Placement Rate for Graduates (CTE Only)
2020	12	9	N/A
2021	5	3	N/A
2022	8	4	N/A

Student Credit Hours by Faculty Type

Year (AY)	Number of Faculty		Student Credit Hours by Faculty Type				Total Credit Hours
	Full Time	Part Time	Full Time	% for Full Time	Part Time	% for Part Time	
2020	2	3	549	77%	165	23%	714
2021	2	2	450	64%	261	37%	711
2022	1	3	414	54%	348	46%	762

Faculty Name by Type for Most Recent Academic Year

Full Time: Cathy Kibler

Part Time: Walter Allen, Laura Boeckman, and Hannah Womack