Cecil
College
Academic
Program
Review



Accounting Certificate

November 2013

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## **Table of Contents**

Exec	ıtive Summary	2
1.0	Program Description	2
1.1		
1.1	.2 Relationship to the College's Mission Statement and Strategic Plan	
2.0	Statistical Data [Program Level]	4
3.0	General Education Objectives	
3.1	Program Strengths	8
3.2		
3.3		
3.4		
4.0	Other Program Information	9
4.1	Advisory Council/Board	
4.2	Adequacy of Available Technology	
4.3	Adequacy of Facilities	
5.0	Program Goals and Objectives	
6.0	Recommendations	
Appro	and a	10



### **Executive Summary**

The Accounting Certificate first appeared in the 1976 – 1978 Cecil College Catalog. Over the years, the College periodically reviewed its academic offerings for accuracy and relevance. While these reviews have led to other business related degree programs being offered, the Accounting Certificate has remained constant.

While the Accounting Certificate program supports the mission of the College as well as the initiatives outlined in the Strategic Plan, it has suffered from low enrollments. Only two students have earned degrees in the program over the five year period, years 2007/2008 to 2011/2012. Additionally, the program is in direct competition with the Computerized Accounting Certificate with 50%, or three of the six, courses being the same. That stated, the Accounting Certificate supports the mission by providing a wide range of comprehensive coursework in a variety of accounting coursework that fosters the development of knowledge, skills, and abilities that are essential for students to prepare for workforce entry or advancement and personal enrichment.

The Strategic Plan focuses on four strategic initiatives:

- 1. Emphasis on student completion
- 2. Increasing opportunities for Bachelors and Higher Degree Programs in Cecil County
- 3. Creating workforce opportunities related to federal government expansion, and
- 4. Becoming a regional leader in incorporating innovative technology

Based on this review, it is recommended that the Accounting Certificate be eliminated and replaced by a new certificate program combining the Accounting Certificate and Computerized Accounting Certificate programs into one certificate program for Bookkeeping.

## 1.0 Program Description

The Business and Commerce Technology – Accounting Certificate program is designed to provide a defined course of study for those working in the field who do not have the necessary college-level course work for their positions. This certificate is not recommended for beginning students who are not working in the specific fields addressed by this certificate. The Business and Commerce Technology – Accounting Certificate requires the completion of 19 credits.

## 1.1 Program History

## 1.1.1 Provide brief history of the program.

The Accounting Certificate first appeared in the 1976 – 1978 Cecil College Catalog. Over the years, the College periodically reviewed its academic offerings for accuracy and relevance. While these reviews have led to other business related degree programs being offered, the Accounting Certificate has remained constant.

### 1.1.2 Relationship to the College's Mission Statement and Strategic Plan

#### Cecil College Mission Statement

"Cecil College is a comprehensive, open-admission, learner-centered institution. The College provides career, transfer, and continuing education coursework and programs that anticipate and meet the dynamic intellectual, cultural and economic development challenges of Cecil County and the surrounding region. Through support services and a technologically enriched learning environment, the College strives to empower each learner with skills, knowledge, and values needed for college preparation, transfer to four-year institutions, workforce entry or advancement, and personal enrichment. Further, Cecil College promotes an appreciation of cultural diversity, social responsibility, and academic excellence."

CC Strategic Plan 2010-15

#### Cecil College Strategic Plan

The Strategic Plan focuses on four strategic initiatives:

- 1. Emphasis on student completion
- 2. Increasing opportunities for Bachelors and Higher Degree Programs in Cecil County
- 3. Creating workforce opportunities related to federal government expansion, and
- 4. Becoming a regional leader in incorporating innovative technology

Cecil College's Accounting Certificate program supports the mission of the College as well as the initiatives outlined in the Strategic Plan by providing a wide range of comprehensive coursework in a variety of fields that fosters the development of knowledge, skills, and abilities that are essential for students to prepare for transfer, workforce entry or advancement, and personal enrichment.

## **Faculty Profile**

Faculty Member	Credentials	Courses Taught	Other College Activities
Peggy Jenkins	M.S	ACC 101, 102	Developmental Education
	B.S.	Formally BUS 101,	Committee
	565	102	Periodic Review Report
			Committee (Fall 2013)
			Faculty Sponsor – Hustler's
			Ambition (Student Club)
Bobbye Haupt	M.S	ACC 205	Chair, Senate Instructional
•	B.S.	Formally BUS 233	Technology Committee
			Member Academic Senate
Stephen	B.A	ACC 101, 102, 203,	Adjunct Faculty
Berkeridge	M.S	201, 202	Certified Public Accountant and
		Formally BUS 101,	Fraud Examiner
		102, 201 226, 227	Masters in Forensic Studies

## Accounting Certificate - Program Requirements - 19 Credit Hours

Course		Number of Credits
ACC 101 Accounting I	(Formally BUS 101)	3 Credit Hours
ACC 102 Accounting II	(Formally BUS 102)	3 Credit Hours
ACC 201 Accounting III	(Formally BUS 226)	3 Credit Hours
ACC 202 Accounting IV	(Formally BUS 227)	3 Credit Hours
ACC 203 Tax Accounting	(Formally BUS 201)	4 Credit Hours
ACC 205 Business Spreadsh	eet Applications (Formally BUS 233)	3 Credit Hours

## 2.0 Statistical Data [Program Level]

The enrollment data for the past five years for the required business courses are provided below. The general education courses are addressed within the Program Review conducted by each discipline.

### Enrollment History FY 2008 – 2012

### **Accounting Certificate**

Year	Total Enrollment
FY2007/2008	6
FY2008/2009	4
FY2009/2010	2
FY2010/2011	6
FY2011/2012	7

## Full-Time/Part-Time Enrollment FY 2008 - 2012

		Total Enrollment	Full-time	% of Total	Part-time	% of Total
	Summer 2007	1	0	0%	1	100%
FY 2007/2008	Fall 2007	6	0	0%	6	100%
	Spring 2008	3	0	0%	3	100%
	Summer 2008	1	0	0%	1	100%
FY 2008/2009	Fall 2008	3	0	0%	3	100%
	Spring 2009	3	0	0%	3	100%
	Summer 2009	1	0	0%	1	100%
FY 2009/2010	Fall 2009	2	0	0%	2	100%
	Spring 2010	2	0	0%	2	100%
	Summer 2010	0	0	0%	0	0%
FY 2010/2011	Fall 2010	4	0	0%	4	100%
	Spring 2011	4	1	25%	3	75%
_	Summer 2011	2	0	0%	2	100%
FY 2011/2012	Fall 2011	7	1	14%	6	86%
	Spring 2012	4	1	25%	3	75%

# Students by Age

	Total Enrollment	Less than 25	26-30	31-40	41-50	51 and over
FY 2007/2008	6	2	1	1	2	0
FY 2008/2009	4	0	1	2	1	0
FY 2009/2010	2	0	0	2	0	0
FY 2010/2011	6	0	1	1	4	0
FY 2011/2012	7	0	0	2	5	0

# Percentage of Students by Age

,	Total Enrollment	Less than 25	26-30	31-40	41-50	51 and over
FY 2007/2008	6	33%	17%	17%	33%	0%
FY 2008/2009	4	0%	25%	50%	25%	0%
FY 2009/2010	2	0%	0%	100%	0%	0%
FY 2010/2011	6	0%	17%	17%	67%	0%
FY 2011/2012	7	0%	0%	29%	71%	0%

# **Students by Gender**

	Total Enrollment	Female Students	% of Total	Male Students	% of Total
FY 2007/2008	6	5	83%	1	17%
FY 2008/2009	4	3	75%	1	25%
FY 2009/2010	2	1	50%	1	50%
FY 20010/2011	6	4	67%	2	33%
FY 20011/2012	7	7	100%	0	0%

# Number of Students by Ethnicity

							Two	
	Total	African-	A				or	
	Enrollment	American-	American Indian	Asian	Hispanic	White	more races	Unknown
FY 2007/2008	6	0	1	0	0	5	0	0
FY 2008/2009	4	0	0	0	0	3	0	1
FY 2009/2010	2	0	0	0	1	1	0	0
FY 2010/2011	6	0	1	1	1	3	0	0
FY 2011/2012	7	0	1	0	1	5	0	0

# Percentage of Students by Ethnicity

	Total	African-	American				Two or more	
	Enrollment	American	Indian	Asian	Hispanic	White	races	Unknown
FY 2007/2008	6	0%	17%	0%	0%	83%	0%	0%
FY 2008/2009	4	0%	0%	0%	0%	75%	0%	25%
FY 2009/2010	2	0%	0%	0%	50%	50%	0%	0%
FY 2010/2011	6	0%	17%	17%	17%	50%	0%	0%
FY 2011/2012	7	0%	14%	0%	14%	71%	0%	2%

## First-time Students in the Fall Semester Enrolled in the Next Fall Semester

	N of First-time ACCL Students Enrolled in Fall	Number of Students Enrolled in the Next Fall Semester	Percentage
Fall 2007	4	0	0%
Fall 2008	1	0	0%
Fall 2009	0	0	0%
Fall 2010	1	0	0%
Fall 2011	2	1	50%
TOTAL	8	1	13%

## **Certificates Awarded**

	Total Certificates	
	Certificates	
FY 2007/2008	1	
FY 2008/2009	0	
FY 2009/2010	1	
FY 2010/2011	0	
FY 2011/2012	0	
TOTAL	2	

## **Degrees Awarded to Pell Grant Recipients**

	Total Degrees	Pell Recipients (from FY01)	% of Total
FY 2007/2008	1	0	0%
FY 2008/2009	0	0	0%
FY 2009/2010	1	0	0%
FY 2010/2011	0	0	0%
FY 2011/2012	0	0	0%
TOTAL	2	0	0%

## 3.0 General Education Objectives

No General Education Core Requirements are required for the Accounting Certificate.

## 3.1 Program Strengths

- Facilities/equipment available meets the requirements for the Accounting Certificate.
- Full and Adjunct Faculty are experienced.
- On-Line Course offerings are available to meet the scheduling needs of students.
- The College has developed a technology plan.
- The Accounting Certificate program provides a firm foundation for a wellrounded education in preparing students to be successful in the workplace.
- The program has low turnover in faculty and a relatively low student/teacher ratio.

## 3.2 Program Weaknesses

- Inactive Advisory Council
- Need for updated Marketing materials
- Improvement needed in Community Outreach
- Low enrollments
- Direct competition with the Computerized Accounting Certificate
- Some courses are only offered online
- Course sequence requires a minimum of three semesters to complete

### 3.3 Program Opportunities

- Establish active advisory council.
- The Base Realignment and Closure (BRAC) initiative is still an opportunity for developing programs.
- Better market career path opportunities for this certificate program.
- Revamp marketing and branding strategies for this program, including better website presence.

### 3.4 Program Threats

- Low enrollment in many courses
- Competing institutions offering the same or similar programs.
- Competing certificate program

## 4.0 Other Program Information

### 4.1 Advisory Council/Board

Currently, there is not an active Advisory Board for the Accounting Certificate Program. Action is underway to establish a Business Advisory Board in conjunction with the Cecil College Continuing Education Division. This Board will have members from the local business community, a current student and a recent graduate with an Accounting degree. This Board will assess the curriculum and recommend adjustments to ensure program offerings are addressing the needs of the students and the business community. It is anticipated the Board will be in place in the September timeframe and will meet at least once throughout the academic year. The recommended composition of this Board is:

Continuing Education – Advisory
Business Faculty – Member
Recent Graduate – Member
2<sup>nd</sup> Year Student – Member
Private/Public Industry – Member (3-5)

## 4.2 Adequacy of Available Technology

The technology available for the Accounting Certificate Program is adequate in meeting the needs of the students. The technology is reviewed annually and recommendations are made to ensure funding is available during the current budget cycle.

## 4.3 Adequacy of Facilities

Classroom space is adequate for students and the library has the necessary resources to meet student need.

## 4.4 Articulation Agreements

While the following are a sampling of four year schools that are partners through the Artsys System, Certificate students do not typically transfer to other schools.

Cecil College	Partner	Effective date of the	Current status of the
Degree	College/University	Articulation	Articulation
		Agreement	Agreement
Accounting	University of	Unknown	Active
	Baltimore		
Accounting	Bowie State	Unknown	Active
Accounting	Goldey-Beacom College	Unknown	Active

# 5.0 Program Goals and Objectives

Eliminate the Accounting Certificate program.

### 6.0 Recommendations

Combine the Accounting Certificate and the Computerized Accounting Certificate into one certificate program for Bookkeeping that meets the needs of the students and community and is completable in 12 months.

Approvals		
Signature of Division Cha	nic ald	Date 2/5/14
Signature of the Chair of Academic Affairs Comm		Date 2/5/2019
Signature of the Dean of		Date 3-6-2014
Academic Programs  Signature of the Chief	May Way Bolt	Date 3/12/14
Academic Officer	- Cara wag sag	Date <u>Or II</u>

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