



ANNUAL PROGRAM PLAN 2022-2023
Accounting

A. Names of Program Plan Authors

Ruth Bennington

B. Description of Program

1. Briefly describe the history of your program
2. What are the greatest successes in your program?
3. What are the greatest challenges/obstacles that your program is facing?
4. What initiatives is your program pursuing and what do you need to accomplish them?

1. **History of the program:** Until fall 2015, the accounting program did not have a full-time faculty member. As a result, there were only three accounting courses offered. In fall 2014, only two of the courses were offered in only 10 sections. The program now has two tenured professors and is asking for an additional full-time, tenure-track faculty member to further develop the program.

2. **Greatest Successes:**

Growth in the accounting program: Our greatest success has been the expansion of the number of courses and CRNS offered, and the development of proficiency awards, certificates of achievement, and an AS degree (awaiting Business Advisory Committee meeting and minutes). In fall 2015, Ruth Bennington was hired as a full-time faculty member was hired. Two years later, Shannon Macias, a practicing CPA, was hired. Course offerings have grown from three courses to twelve, and CRNs have increased from 14 in fall 2017 to 21 in fall 2021. Our transfer-level classes (ACCT M110 – financial accounting and ACCT M120 – Managerial Accounting) are offered in fall, spring, and summer. Summer classes are regularly extra-large, and both full-time faculty members teach in the summer. We are active participants in the PACE (Program for Accelerated College Education) program and offer many courses on ground and online, in 8-week, 14-week, 16-week, and 18-week options.

Extensive Faculty Participation in participatory governance and campus activities: The accounting department members are actively engaged in Moorpark College participatory governance and activities. Ruth Bennington serves as co-chair of the SLO committee, treasurer of the Academic Senate, and is a member of the DE (Distance Education) committee, Curriculum committee, Integrated Planning Committee, and the Guided Pathways and BS Advisory workgroups. Shannon Macias served as co-chair of the DE committee and is the Canvas liaison for Teaching Men and Women of Color Advocates (TWMOCAs). Faculty sit on multiple hiring and tenure committees.

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

Culturally Responsive Faculty and Course Content Development: The Accounting Department has continued to report high success rates across our diverse student population. As will be seen later, our Black/African American population showed markedly improved success rates until 2020/2021. While some of this decline is attributable to the impact of Covid-19, it is essential that all accounting faculty focus on our Black/African American students and find ways to improve their rates of success.

Ruth Bennington, Shannon Macias, and other part-time accounting faculty have been participating in the Moorpark College's Social Justice Committee workgroups. Ruth Bennington co-led the Social Justice Book Club, which is now a part of MC Reads.

Accounting faculty participate in the development of culturally responsive courses and in anti-racism groups, such as VCCARA and TWMOOCAs. Ruth Bennington has attended culturally responsive training and conferences, including HACU (Hispanic Association of Colleges and Universities), A²MEND (African American Men Education Network & Development), and ADES (All African Diaspora Education Summit) in Ghana.

Both full-time faculty members participate in the Faculty Inquiry Group (FIG), that reads, discusses, and implements culturally responsible pedagogy and awareness in texts such as Pedagogy of the Oppressed, Culturally Responsive Teaching, Grading for Equity, and Born a Crime. Faculty have participated in curriculum audits and successfully completed the CHESS program.

Highly trained online instructors: Both faculty members have completed the POQR (Peer Online Course Review) training and have created POQR courses in ACCT M01 (Introduction to Accounting), ACCT M110 (Financial Accounting), ACCT M120 (Managerial Accounting), and ACCT M62 (QuickBooks). Ruth Bennington has two accounting courses (ACCT M110 and ACCT M120) badged at the state level. Faculty plan to submit additional courses if POQR remains active. Ruth Bennington served as a member of the Section D Accessibility Review Team, where she reviewed and helped remediate online courses. Both Ruth Bennington and Shannon Macias have earned Certificates in Effective College Instruction from ACUE (Association of College and University Educators), in partnership with the American Council on Education.

3. Greatest challenges/obstacles:

Need for additional faculty members: Our greatest challenge is meeting the demand for our growing program. We would like to develop Continuing Education courses for CPAs (Certified Public Accountant), Certified Management Accountant), and other professionals in the field. We want to create a program to prepare students for the EA (IRS Enrolled Agent) and CTCTEC (California Tax Education Council) examinations. Both Ruth Bennington and Shannon Macias teach a 40% overload, and Ruth is now department chair. Both also teach several classes every summer. Shannon Macias is a taxation specialist with her own tax business, and she teaches all four of our taxation courses. Ruth Bennington is the only instructor who currently teaches ACCT M120 – Managerial Accounting (a transfer-level course required by all business and accounting majors). We need an additional full-time, tenure-track instructor to expand the program any further.

It continues to be challenging to recruit and hire qualified Faculty to teach accounting courses: Beyond the limited talent pool in the local workforce, we face a competitive

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

atmosphere of prospective employers offering higher hourly pay rates to part-time faculty. Compensation for part-time and full-time Faculty in VCCCD is far lower than in most colleges in the state, and this is an additional impediment to potential job applicants. This summer, we made offers to two men of color, both of whom turned down the offers due to low pay. We are asking for a full-time faculty hire again this year, and it is critical that we post the job offering as early as possible. Our sister colleges often get the best-qualified candidates in business and accounting because they advertise the positions far earlier than we do.

Need for dedicated space for use of Learning Glass Studio equipment to create quality culturally responsive videos for online and on-ground instruction: With the growth in online offerings, students need high-quality videos to explain the technical nature of most accounting topics. This is also an opportunity to introduce IDEAA (Inclusion, Diversity, Equity, Anti Racism and Accessibility) into our classes. These recordings could be made available to all accounting faculty as additional support in their classes. We need a dedicated space for video recording and editing. We have Learning Glass equipment that cannot be used because it is housed in an exceedingly small office in the Technology and Business building. Locating such a space in the library would make it available to faculty in other disciplines. The instructional design team would be close for technical assistance, as would the IT (Information Technology) department.

4. Initiatives:

Culturally Responsive Pedagogy: Accounting faculty are highly trained in the concepts of IDEAA and culturally relevant content. Adding a UDL (Universal Design for Learning) component to accounting courses will further improve diversity and inclusion. Faculty plan to participate in the development of a UDL certificate which will be offered by the Distance Education department in the spring. As a technical subject, it is often difficult to incorporate diversity into the learning materials. Faculty plan to participate in the ASCCC (Academic Senate for California Community Colleges) committee on Open Education Resources. This committee is at the forefront of this area and has valuable contacts in multiple disciplines.

Faculty would like to partner with the Athletics department to increase enrollment by African American and Latinx students. As these students are based at the lower end of campus, they often feel isolated from the rest of the campus community. By going to meet them as a group before/after practice, we provide a personal connection to the department and some of its faculty. This initiative requires no resources other than some marketing materials and support from Athletics.

Expand Enrollment: Accounting has multiple new course offerings, Awards, Certificates, and degrees. To increase student participation, it is critical for the discipline to have professionally created flyers and pamphlets for distribution to the local business community and middle and high schools.

QuickBooks Certiport Testing Center: QuickBooks offers a QuickBooks Certified User examination which would benefit students entering the workplace. The cost to take the test at an outside facility is \$149 per attempt. By purchasing an annual unlimited campus license for \$5,500, Moorpark College could become a testing facility for the examination, which could be offered to all students, regardless of means. The facility would require an

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

in-class proctor, check-in procedures, exam partitions, laminated sheets and markers, lockers for personal belongings, secure file cabinets, and access to IT personnel on the day of the examination. This promotes equity while providing students with marketable skills evidenced by an industry certificate.

C. Strategic Directions: provide a narrative to answer these prompts (if applicable). Reference data where appropriate.

1. **Strategic Direction:** Review the Annual Work Plan. Identify at least one metric within a strategic direction and indicate how your program has directly impacted it. What will your program do to continue this work in the future?

STUDENT SUCCESS

Goal A: Provide Financial Support for Low-income Students: The accounting program offers three important ZTC (Zero Textbook Cost) courses. They are ACCT M51 – VITA (Volunteer Income Tax Assistance) I, ACCT M53 – VITA II, and ACCT M60 – Excel. Faculty have participated in the OEI ZTC Grant work researching OER/ZTC resources for other accounting courses. Faculty also attended sessions on OER/ZTC resources at the Online Teaching Conference and the OER (Open Educational Resources) Conference. Ruth Bennington has applied to be a member of the ASCCC OER committee to make connections across the state in this area.

Goal E: Provide Opportunities for Students to Link their Academic Program to their Career Interests: The Accounting program is identified as a Career Education Pathway and required by the California State Chancellor's office to serve the traditional transfer population and those students preparing for immediate entry into the workforce. The department actively works to fulfill this requirement and create academic opportunities that reflect the labor market. Both full-time faculty members participate in Career Technical Education (CTE) outreach events.

The Accounting Program is active in advising Interns through the Moorpark College Career Center. They have served as faculty advising interns for more than fifty internships. Internships provide students with skills highly desired by employers and enable interns to develop valuable career skills.

The VITA (Volunteer Income Tax Assistance) Program develops employability skills of Moorpark College students in the Accounting Program while teaching them basics of individual tax preparation. VITA offers free tax preparation for low to mid-income earners in our community. We currently provide this opportunity through a 3-unit course, a 1-unit internship, and volunteer opportunities. Last year, due to Covid-19 restrictions, the program was offered both on-ground and online, and all of our clients submitted their documents online through a portal. Despite our clients' technical issues, we were able to successfully train the preparers, meet virtually with clients, prepare, review, and e-file their returns. As a result, the Moorpark VITA Program processed 139 tax returns resulting in \$221,928 refunds for our clients. 44 of those returns qualified for the Earned Income Credit, resulting in \$49,482 refunds. In addition, many of our students volunteered onsite at other VITA locations during and after the end of our course in April. We added the VITA II

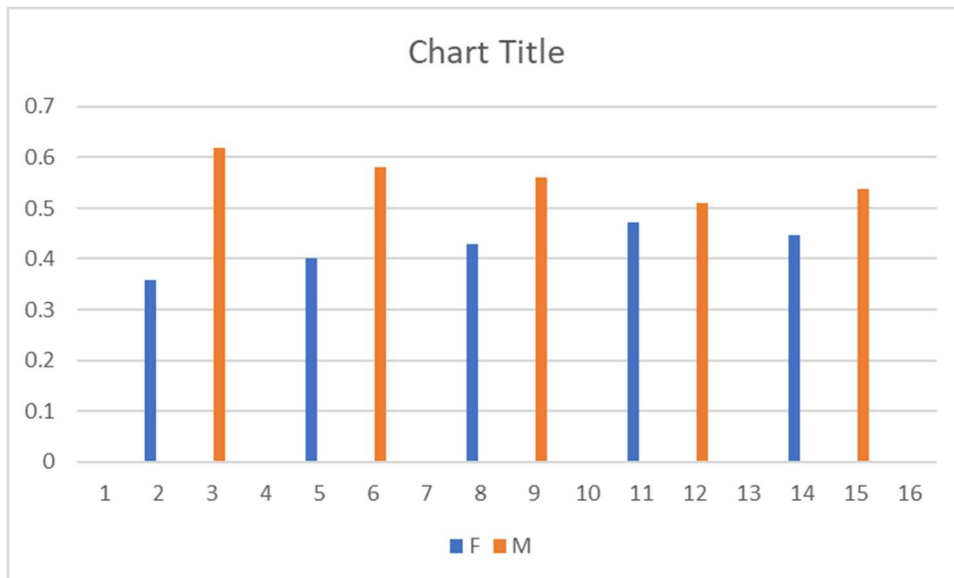
MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

course this Spring to allow preparers to return in a Senior Accountant role to train new students, quality review tax returns, prepare more advanced tax returns, answer higher level client questions, and assist with logistic from scheduling to e-filing. Moorpark is also expanding our Tax Proficiency award to a Tax Certificate requiring all four Tax Courses: ACCT M50 Principles of Income Taxation, ACCT M51 VITA, ACCT M52 Taxation of Business Entities, and ACCT M53 VITA II. The skills attained in this program are invaluable and highly marketable in the labor market.

The program offers a Certificate of Achievement in Accounting, and proficiency awards in accounting and in taxation to Certificate of Achievement. Faculty will be submitting these awards to Curriculum to upgrade them to Certificates of Achievement. Faculty will also submit a second Certificate of Achievement in Taxation and an AS degree in Accounting.

- 2. EQUITY AND INCLUSION:** Analyze the past three years of disaggregated equity data (such as race/ethnicity, gender, age) for your program.
- a. What equity gaps exist in your departmental data?
 - b. What strategies is your program using to close opportunity gaps and ensure that disproportionately impacted student populations are supported and successful in your program? What specific actions are you taking to implement change? If available, include departmental data to assess the impact of these actions.
 - c. How have/will you incorporate equity and social justice into your curriculum/services?
 - d. How does the program foster a sense of community and belonging, particularly for equity populations? (See NACCC survey for student data)

Gender Data: We have seen an increase in female participation in the accounting program over the last five years. By 2020/2021, female participation had increased from 35.9% to 44.7%. Male participation had decreased from 61.9% to 53.8%. On average, female success and retention rates are higher than male rates by approximately 5%.



MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

Retention by Ethnicity:

	Asian	Black or African American	Hispanic	White
2017	91.4%	46.2%	83.8%	90.5%
2018	95.1%	90.0%	84.6%	90.8%
2019	94.1%	72.7%	88.5%	91.5%
2020	97.7%	100.0%	89.6%	93.6%
2021	94.3%	92.3%	89.5%	88.3%

Retention rates among all but white students have improved over the past five years. The gap in 2017 between whites and Black/African American students was disturbing. Although the numbers fluctuate, it is reasonable to conclude that we do not have equity gaps in retention in our various ethnic groups.

Success by Ethnicity:

there are statistically insignificant number of students who are in the categories of American Indian/Alaskan or Pacific Islander, or who report being of two/more ethnicities or who decline to report. Accordingly, only the African American, Asian, Hispanic, and White students are shown in the following tables.

	Asian	Black or African American	Hispanic	White
2017	78.6%	30.8%	67.1%	79.7%
2018	76.5%	72.7%	73.6%	85.4%
2019	86.1%	78.6%	76.6%	83.2%
2020	89.7%	78.6%	72.7%	84.7%
2021	88.6%	61.5%	75.3%	80.5%

Disturbingly, African Americans, who were more “successful” from 2017 – 2020, show an alarming decrease in success in 2021. This is more concerning because Hispanic success rates increased, and white and Asian rates decreased minimally. Clearly, Covid-19 impacted different communities differently, but it is critical that we are watchful for any further decline for our Black/African American students.

- MODALITY:** Analyze the past three years of data for different modalities (such as on-ground, online, hybrid, etc.) for your program. What strategies is your program using or will use to address any existing gaps between modalities?

Success: There is an insignificant difference in the success rates across modalities, with increases in success rates in all.

	On Ground	Online	Hybrid
2017/2018	74.3%	61.5%	
2018/2019	80.1%	75.8%	

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

2019/2020	79.7%	82.6%	
2020/2021		80.3%	
2021/2022		79.7%	76.5%

Retention: Again, there is almost no difference between the retention rates across modalities, and we see an increase in both on ground and online course retention rates.

	On Ground	Online	Hybrid
2017/2018	87.4%	78.8%	
2018/2019	88.8%	87.1%	
2019/2020	89.3%	91.3%	
2020/2021		92.1%	
2021/2022		90.7%	82.4%

Both full-time faculty and all adjunct faculty are fully Canvas-trained. The training at Moorpark College is very rigorous and teaches many best practices in online education that are used in the POCR process.

- 4. SLOs (Student Learning Outcome):** What are one or two specific actions that your department has taken/will take because of your analysis of the SLO (Student Learning Outcomes) data, especially related to your analysis of equity data, and if completed, what has been the result?

All PLOs (Program Learning Outcomes) were close to 90%. There were no significant gaps between our largest groups (white and Hispanic) when disaggregating by ethnicity. There was a difference when disaggregating by modality, with hybrid appearing to perform significantly better. However, this is an anomaly as the number of students in that class was below ten. One thing we have done in the past was to try a new textbook for most of the courses which included homework that can be repeated multiple times and has videos, and adaptive reading. We believe it helped with learning. Informal surveys of students showed that 75% would prefer the current textbook (cost of \$60) with all its support materials to a ZTC book without those supports. Faculty continue to seek cheaper alternatives, or a ZTC book with adequate support materials.

- 5. COLLABORATION:** How does your program collaborate and/or plan to collaborate with other programs and services across campus and/or external bodies to positively impact student success and address any identified issues?

Counseling: The accounting program actively works with the counseling department to ensure that comprehensive transfer and program certification information is available to students. Instructors host counseling presentations in the classroom and participate in career and transfer events. Accounting is also involved in Guided Pathways, mapping our programs on the Mapper platform. Ruth Bennington is a member of the Guided Pathways Steering Committee and sat on the Mapping Subgroup.

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

PACE: Accounting offers both transfer-level courses in the PACE program every semester. These classes fill to capacity and are offered back-to-back in 8-week sessions.

Makerspace: Ruth Bennington is collaborating with Clare Sadnik in Makerspace. Students in ACCT M120 learn about various methods of costing a manufactured product. Students create products in Makerspace and prepare a detailed report on how they calculate the costs (including overhead) of their product.

VITA: Moorpark College partners with United Way of Ventura County and the IRS to provide tax preparation services to lower-income taxpayers in the community. Shannon Macias has created several tax courses to complement this program. As mentioned earlier in this plan, this collaboration provides students with technical skills in tax preparation, and social skills such as leadership, resourcefulness, the ability to communicate clearly, work well with others, and effective time management.

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

6. CTE:

- a. meets a documented labor market demand
- b. does not unnecessarily duplicate other training programs in the area
- c. demonstrates effectiveness as measured by the completion success of its students
- d. demonstrates effectiveness as measured by the employment of students

The Accounting program is identified as a Career Education Pathway and is required by the California State Chancellor's office to serve the traditional transfer population and those students preparing for immediate entry into the workforce. The department actively works to fulfill this requirement and create academic opportunities that reflect the labor market. Both full-time faculty members participate in the Career Technical Education (CTE) workgroup.

Labor Market Demand: Currently, Labor Market Data (LMI (Labor Market Information)) is showing a strong local economy for those students entering the labor market with skills and knowledge in entry-level accounting. Regionally, Career Opportunities range from Accountants/Auditors, Bookkeeping, Accounting and Auditing Clerks, Brokerage Clerks, Tax Preparers, Payroll and Time Keeping Clerks. Ventura County is showing a positive rate of change and growth for these career opportunities of 4.00%. In 2020 there were 3,116 jobs and in 2025 there is an expected growth to 3,240 jobs. Data also shows robust growth in the California Labor Market of 3.2% and regionally at 3.0%.

Launchboard CTE Outcomes. Data from the [Chancellor's Office MIS \(Management Information System\)](#) shows the following:

- An increase in Certificates earned from 11 in 2018/19 to 25 in 2020/21. The Accounting Program is successfully providing students with the skills and knowledge required to secure entry level employment. The program offers a Certificate of Achievement in Accounting, and proficiency awards in accounting and in taxation. Faculty will be submitting these awards to Curriculum to upgrade them to Certificates of Achievement. Faculty will also submit a second Certificate of Achievement in Taxation and an AS degree in accounting.
- Between 75% and 90% of students report working in a job closely/very closely related to their field of study.
- Median earnings increased from \$37,977 in 2017/18 to \$40,000 in 2019/20.

Helpful links:

- [Annual Work Plan](#)
- [IE Dashboards](#)
- NACCC Survey (available early fall 2022)
- [CCCCO Datamart](#)
- [SLO Analyses](#)
- [Moorpark College LMI Data](#)
- [Launchboard CTE Outcomes](#)
- [Prior Program Plans including VP Evaluations and samples of strong program plans](#)

MOORPARK COLLEGE
ANNUAL PROGRAM PLAN 2022-2023
Accounting

[INSERT NARRATIVE HERE]

- D. Resource Requests: If you are requesting resources, add them to the resource request spreadsheet in your program plan folder**
- E. Administrator Feedback: Provide feedback to the program plan including whether the program adequately addressed equity**

The Accounting Program has successfully grown the schedule, offering a vibrant Career Education and Transfer pathway. The program has been active in all areas, including PACE, Curriculum, Academic Senate, and Distance Education.

In addition, they have addressed the need for Diversity, Equity, Inclusion and Accessibility within the Accounting Program and campuswide. The faculty are active in TWMOCA, Anti Racism Committees, and even participating in Ghana's 2022 All African Diaspora Education Summit. The program has demonstrated an ongoing commitment to continuous improvement with an equity lens.

The greatest challenge to the program is the difficulty in outreaching and retaining Accounting Teachers. The external market offers a limited talent pool interested in teaching, and it is also difficult to compete with the average pay rates in the industry. This labor market limits the ability to hire and retain teachers to teach courses and meet the student demand.