

SHORELINE COMMUNITY COLLEGE

Accounting  
PROGRAM REVIEW

March 6, 2019

BY ED PHIPPEN

PHIPPEN CONSULTING, LLC

## TABLE OF CONTENTS

EXECUTIVE SUMMARY AND PRIORITY SUGGESTIONS	3
PROGRAM REVIEW FINDINGS	4
INTRODUCTION	6
METHODOLOGY	7
CURRICULUM	8
ASSESSING STUDENT LEARNING	8
EMPLOYMENT OUTCOMES	12
STUDENT DATA TRENDS	13
FACULTY	19
RESOURCES	20
PARTNERSHIPS	20
PROGRAM SERVICES	21
COMPETITION	21
LABOR MARKET OPPORTUNITIES	23

## EXECUTIVE SUMMARY AND PRIORITY SUGGESTIONS

### *Overall Observations*

The Accounting Program (ACCT) offers one associate degree (AST), one Certificate of Proficiency (Accounting), and four Short Term certificates (Accounting Clerk, Accounts Receivable/Payable Clerk, Payroll Clerk, and Tax Preparer). The Short Term certificates are fully integrated into the AAS and automatically conferred. Some courses in the ACCT program are required by other programs or are popular electives. As a result, slightly fewer than 9 percent of students in the program are pursuing an accounting degree or certificate (as determined by EPC or “Intent codes”). Unless otherwise specified, this review focuses on those students who are pursuing an ACCT degree or certificate.

The ACCT program is a mature, stable program at Shoreline. It was one of the first programs in Washington State to offer a fully online ACCT degree option. Now most ACCT programs in Washington offer a fully online option. Accounting programs are relatively standardized and differentiation is difficult. Indeed, most students report choosing Shoreline because of its location.

One of the most difficult advising challenge is to help students choose between the transfer or the professional-technical degree, the latter of which is not transferrable to a four-year setting. In 2015, the program underwent a curriculum change so that the first three courses a student takes are the same for both the transfer and professional-technical pathways. This gave students time to learn about the profession, their abilities, and the challenges of the program before having to choose a pathway. The website was recently updated to more clearly show students the career options and differences between the programs.

Faculty pride themselves on their student focus and responsiveness and the results were apparent in the student surveys, where students frequently mentioned faculty responsiveness as a program strength. One example of this is their recent move to conduct most advising online. The faculty have developed tools and strategies to ensure this works well for students. One of the most important strategies that make this work is a commitment to provide updated information within the same day – and usually it takes only a few hours.

Overall, the ACCT program is well run, produces excellent results, and has some areas for improvement.

### *Priority Suggestion 1: Address employer demand for better interpersonal communication skills.*

As is fairly common in professional-technical programs, employers note a trend that younger hires lack interpersonal communication skills. Advisory committee members noted a recent trend of using accountants in India to handle some of the more basic accounting tasks. First year accountants find themselves in the position of managing these employees. They also noted that some new hires lack the ability to productively participate in challenging conversations related to feedback or participating on teams.

Providing interpersonal skills training can be challenging for an online program. Indeed, without specific strategies, online training could exacerbate the very lack of these skills.

### *Suggestions*

---

- 1.1 Seek ways to improve interpersonal skills training through the online format, possibly by working with the Associate Dean of Teaching, Learning, and Assessment and her staff and/or the Executive Director of Virtual Campus, eLearning, and Instructional Technology. (pp. 8-9)
- 1.2 Shoreline Administration should consider partnering with instructors of the business writing and public speaking courses to help address this need. (p. 9)
- 1.3 Discuss opportunities to engage the Advisory Committee in role playing the types of conversations that need to happen with existing students. (p. 9)

### *Priority Suggestion 2: Consider new strategies to meet the needs of students requesting more in-person classes*

---

Similar to other online professional-technical programs, student and alumni surveys revealed a sub-set of students requesting more in-person learning opportunities with instructors. Unfortunately, the surveys are not structured to provide descriptive data about these individuals, or to accurately gauge the number of students this impacts. Nonetheless, there were consistent responses requesting this type of help.

### *Suggestions*

---

- 2.1 Consider also discussing ways to improve engagement and more broadly meet student needs with the Associate Dean of Teaching, Learning, and Assessment and her staff and/or the Executive Director of Virtual Campus, eLearning, and Instructional Technology. (p. 9)
- 2.2 If they have not already done so, the College may consider strategies to address this campus-wide. (p. 9)

### *Priority Suggestion 3: Align Master Course Outcomes with Program Level Outcomes*

---

Faculty have worked hard to develop specific Master Course Outcomes (MCO). They have not mapped the MCOs to their Program Level Outcomes (PLO). Completing this task will help ensure that courses are sufficiently covering each PLO and that none are missed or over-taught.

### *Suggestions*

---

- 3.1 Work with Student Learning and Success to get their help conducting a mapping exercise. (p. 9)

## *Program Review Findings*

---

### *Program Level Findings*

---

1. Student success rates are lower than the average for all Professional Technical programs. This could be because of the small program size or a reflection of the intensity of the ACCT program. (p. 10)
2. Program enrollment increased by more than 12 percent between AY 2013 and 2017. (pp. 13-14)

3. Compared to neighboring schools, Shoreline has amongst the smallest of ACCT programs. However, enrollment at Shoreline has been steady while most other schools' enrollment has been declining. (pp. 14-15)
4. ACCT completion rates are significantly higher than Shoreline Professional-Technical programs on average, likely due to a relatively high number of certificates embedded in the program and automatically conferred. (pp. 18-19)

#### *Employment Findings*

1. A high percentage of alumni and former student survey respondents indicated they were working in an occupation related to the accounting field (25 out of 43 respondents). (p. 12)
2. Until 2015, program completers gained employment at a much higher rate than leavers. The changes occurring in 2015 and later may be related to the tightening labor market. (pp. 12-13)

#### *Student/Course Level Findings*

1. Consider engaging with Business Technology to allow students to test out of typing and 10-key requirements. (p. 8)
2. Remove the three-credit QuickBooks and Certified Bookkeeper courses due to lack of student demand. (pp. 8)
3. The program participants are more diverse in most categories compared to industry and the overall averages of Shoreline Professional-Technical programs. (pp. 15-18)
4. About half of ACCT current students work at least 20 hours per week. The ACCT program offers several strategies to help meet their needs. (p. 18)

#### *Faculty Findings*

1. The two full-time faculty fully participated in this program review and were engaged, thoughtful, and had a good understanding of the needs of students and employers. (p. 19)
2. Student to faculty ratios demonstrated a great deal of efficiency in the program compared to BUSADM and all of Professional-Technical programs on average. (pp. 19-20)
3. Faculty use professional development resources to stay up to date with emerging trends in the field. (p. 20)
4. During the program review, faculty demonstrated expert-level abilities with online learning tools used at Shoreline. (p. 19)

### *Resource Findings*

1. ACCT is taught fully online and faculty are pleased with online tools available to them. (p. 20)

### *Partnerships*

1. The ACCT program advisory committee was recently reconstituted, and work is needed to grow it in size and diversity of members, and to orient members to the ACCT program. (p. 20)
2. While only composed of the three members, these represent a good start. They were engaged and did a good job of representing their segments of the industry. (p. 20-21)
3. Faculty were aware of the need to grow the advisory committee and have good ideas about how to do this. (p. 21)

### *Program Services*

1. Respondents to the student survey indicated a slightly lower satisfaction with program services relative to other program reviews. However, because of the low response rate to this survey this finding should be considered qualitatively. (p. 21)
2. One theme of the program services was a desire for more ACCT tutors. Faculty should connect with Tutoring Services Department to ensure that there are sufficient tutors available for ACCT students. (p. 21)

### *Competition*

1. A comparative analysis reveals that differentiation is difficult in community college ACCT programs. (p. 22)
2. Shoreline's online program and responsiveness of faculty were noted by students and alumni to be important program components. (p. 22)

### *Labor Market Opportunities*

1. The advisory committee did not have strong opinions about the labor market data but shared that their organizations did not have difficulties hiring and they did not know of graduates who had difficulties finding employment in the field. (p. 23)

## **INTRODUCTION**

In an effort to maintain the highest quality post-secondary education and meet regulatory requirements, Shoreline Community College hired Phippen Consulting, LLC in winter of 2019 to conduct a program review of its Accounting (ACCT) Program.

## *METHODOLOGY*

### *Meetings*

- One one-and-a-half-hour meeting with Division Dean, program chair, and Institutional Review staff to identify major issues of focus.
- Three two-hour meetings with staff and faculty to discuss all aspects of their program.
- One one-hour meeting with the ACCT Program Advisory Committee to discuss the relevance of this program.

### *Documents Reviewed*

- One survey of current students (n=61, 14 percent response rate)
- One survey of alumni and former students (n=56, 5 percent response rate)
- Student demographic data
- Class cancellation and waitlists
- Student completion data
- Student completion ratios for ACCT, Shoreline, and the state
- Student grade distributions
- Comparative data on student-faculty ratios
- Comparative data on full-time to part-time faculty ratios
- Program and course level fill rates
- Labor market data
- Job openings data from EMSI
- Program level learning outcomes
- College and program website and planning guides
- Annualized FTEs, headcount, and percent of enrollment by program and by certificate/degree

## *Surveys*

The program instituted an alumni and current student survey last year (see the separate document, “Accounting Surveys” for a copy of the survey results). Surveys were distributed by Shoreline’s Marketing and Communications Department using MailChimp and Survey Monkey. One email and one follow-up email were sent to both current and former students resulting in a response rate of 14 percent for current students and 5 percent for former students.

Because both response rates were relatively low, use of quantitative data from the surveys is limited.

## *CURRICULUM*

### *Curriculum Review*

The curriculum was last revised in 2015, at which time they aligned the program so that transfer and professional-technical students took the same set of introductory courses. This was an important structural change. Previous to this change, students either chose the transfer or professional-technical track at the beginning of the program. Prior to 2015 the courses were non-transferrable between the tracks. This created problems for students who wanted to move between tracks. Most often this was a student in the transfer track that had something personal intervene that made the commitment to continue with schooling challenging.

During the 2015 revision the program also responded to input from the advisory committee to make Excel, typing, and 10-key required courses. Some respondents to the surveys requested that students be allowed to test out of typing and 10-key requirements.

Recently, they responded to student requests that a three-credit course be added to the program. Many students needed one-three credit course to graduate and at the time there were none in accounting. To meet this need, the department created a three-credit QuickBooks course and a three-credit Certified Bookkeeper course. However, at the same time these courses were launched, another department launched a three-credit social justice course which became quite popular. The QuickBooks and Certified Bookkeeper courses have not been popular since and need to be removed from the schedule.

### *Interpersonal Communication Skills*

As is fairly common in professional-technical programs, employers note a trend that younger hires lack interpersonal communication skills. Recent trends include one example from the Advisory committee regarding a trend of using accountants in India to handle some of the more basic accounting tasks. First year accountants find themselves in the position of managing these employees. They also noted that some new hires lack the ability to productively participate in challenging conversations related to feedback or participating on teams. They indicated that younger employees raised in the digital age sometimes lack the skills to effectively give and receive performance-related feedback. They also indicated that working in teams can be a challenge for these younger employees.



Providing interpersonal skills training can be challenging for an online program. Indeed, without specific strategies, online training could exacerbate the very lack of these skills. Faculty should seek help from the Associate Dean of Teaching, Learning, and Assessment and her staff and/or the Executive Director of Virtual Campus, eLearning, and Instructional Technology to improve interpersonal skills training through the online format. They could also engage the Advisory Committee in a discussion about ways they could help current students through role play activities.

Because this is an issue that will affect all Professional Technical online programs, Shoreline administration should consider reviewing curriculum in the Business Writing and Public Speaking courses to help address this need.

#### *Better Meet Student Needs through Online Education*

Student and alumni surveys revealed a sub-set of students requesting more in-person learning opportunities with instructors. The requests included in-person classes and/or in-person office hours. Unfortunately, the surveys were not structured to provide descriptive data about these individuals, or to accurately gauge the number of students this impacts. While there were consistent responses requesting this type of help, faculty believed that they were in insufficient numbers to support opening separate in-person and/or hybrid courses.

This trend is not unique to the ACCT program, but is increasingly found with other online programs. More data may be required to better understand these students and their needs. Regardless, faculty could consider discussing ways to improve engagement and more broadly meet student needs with the Associate Dean of Teaching, Learning, and Assessment and her staff and/or the Executive Director of Virtual Campus, eLearning, and Instructional Technology.

If they have not already done so, the College may consider strategies to address this campus-wide.

### *ASSESSING STUDENT LEARNING*

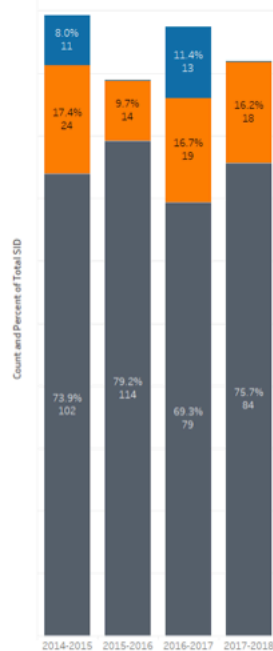
#### *Program Outcomes*

It is important for programs to periodically ensure their students are achieving program outcomes. One method for doing this is to ask alumni to rate the extent to which they achieved program outcomes, though this has its limitations primarily based on population sampling. With regard to the ACCT program, the alumni survey sample was too small to generate usable results.

Another way to ensure students are achieving program outcomes is to map courses to the outcomes. Faculty noted that they have worked hard to ensure concrete, specific Master Course Outcomes. But they have not gone through a process to map the Master Course Outcomes with the Program Level Outcomes. Doing this will help faculty understand where learning and assessment occurs throughout the program, identifying gaps that could improve uptake of program learning outcomes. ACCT faculty should work with Institutional Review Department to undergo this process in the near future.

An examination of ACCT course success and grades reveals that ACCT pass rates and grades are slightly lower than all Shoreline Professional-Technical programs during the same time period. This could be occurring because of the smaller number of students in the program, relative to all Professional-Technical programs. Faculty also indicate that the program is intensive and requires a significant amount of dedicated time to be successful. They typically advise working students that if they are working and going to school, they will need two full days each week to dedicate to their accounting work.

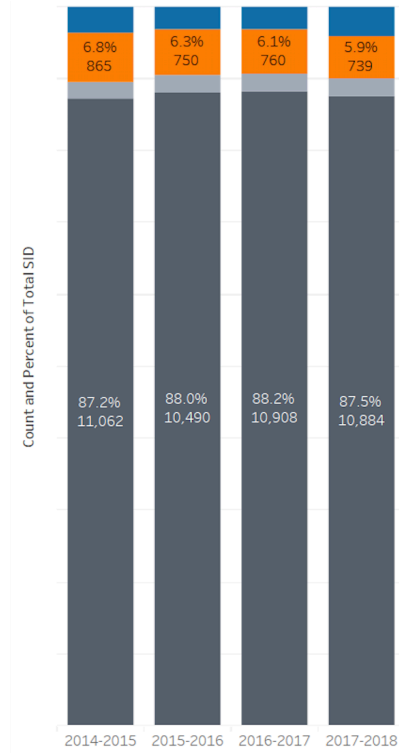
### ACCT (Intent) Course Success by Academic Year



Drop = ('W', 'V', 'Z', 'NC')  
 No Pass Lower = 0.0 - 0.99  
 No Pass Upper = 1.0 - 1.99  
 Pass = 2.0 or higher

Note. Student counts fewer than 10 are not reported.

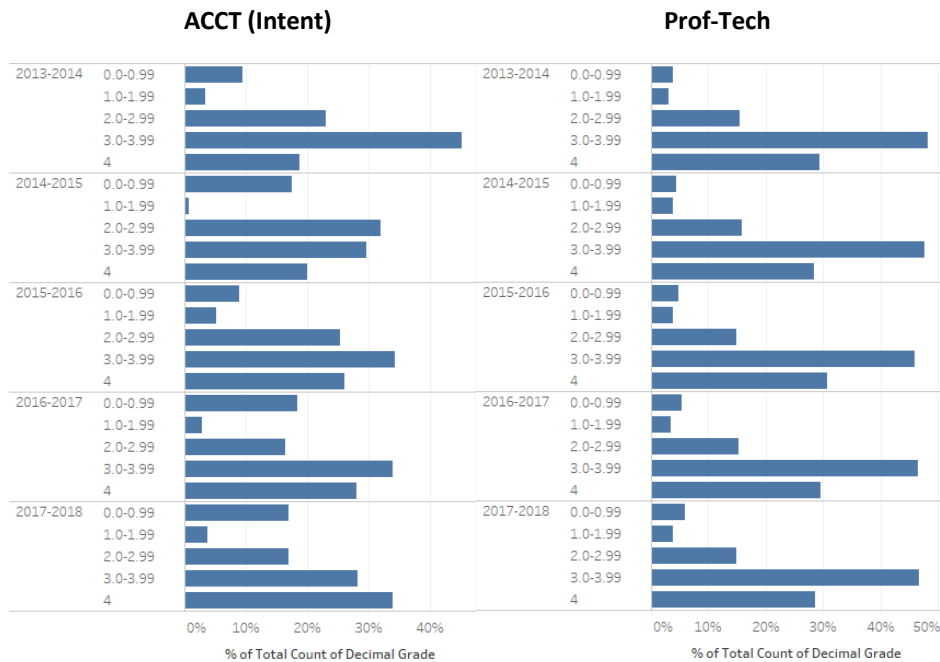
## Professional-Technical Program Course Success by Academic Year



Drop = ('W', 'V', 'Z', 'NC')  
 No Pass Lower = 0.0 - 0.99  
 No Pass Upper = 1.0 - 1.99  
 Pass = 2.0 or higher

Note. Student counts fewer than 10 are not reported.

Grade distributions in the following table reveal fairly consistent and objective grading practices from year-to-year. Year-to-year variability is attributed to the relatively small numbers of students with ACCT intent codes (approximately 110-130 students depending on the year).



## EMPLOYMENT OUTCOMES

To understand employment outcomes, two data sources are typically used. First, ACCT alumni survey responses regarding their employment status is considered. Remembering that the alumni response rate was quite low (five percent), the results reported were not usable.

When responding to an open-ended question about their current jobs and responsibilities, 25 out of 43 respondents indicated they were working in a occupation related to the ACCT program. This is a high correlation and points to the relevancy of the program and the tight accounting labor market.

The second data source is the Data Linking for Outcomes Assessment database compiled by the Washington State Board for Community and Technical Colleges linking program outcomes and employment data. This data shows the employment outcomes for alumni that completed their degree or certificate. The data does not show what jobs these individuals have.

Academic Year	Estimated Employment Rate for Completers	Estimated Employment Rate for Leavers
2012-2013	79%	65%
2013-2014	81%	70%
2014-2015	81%	54%
2015-2016	76%	80%
2016-2017	94%	84%

Until 2015, completers gained employment at a much higher rate than leavers. In 2015, leavers also began gaining employment at a high rate. The advisory committee and faculty indicate that this is likely because of the tightening labor market.

Completers –Average Wages (2012-2016)		
Completion Year	Completers	Leavers
2012-2013	\$22.07	\$17.38
2013-2014	\$19.01	\$15.80
2014-2015	\$17.17	\$15.08
2015-2016	\$20.92	\$17.96
2016-2017	\$18.01	\$21.48

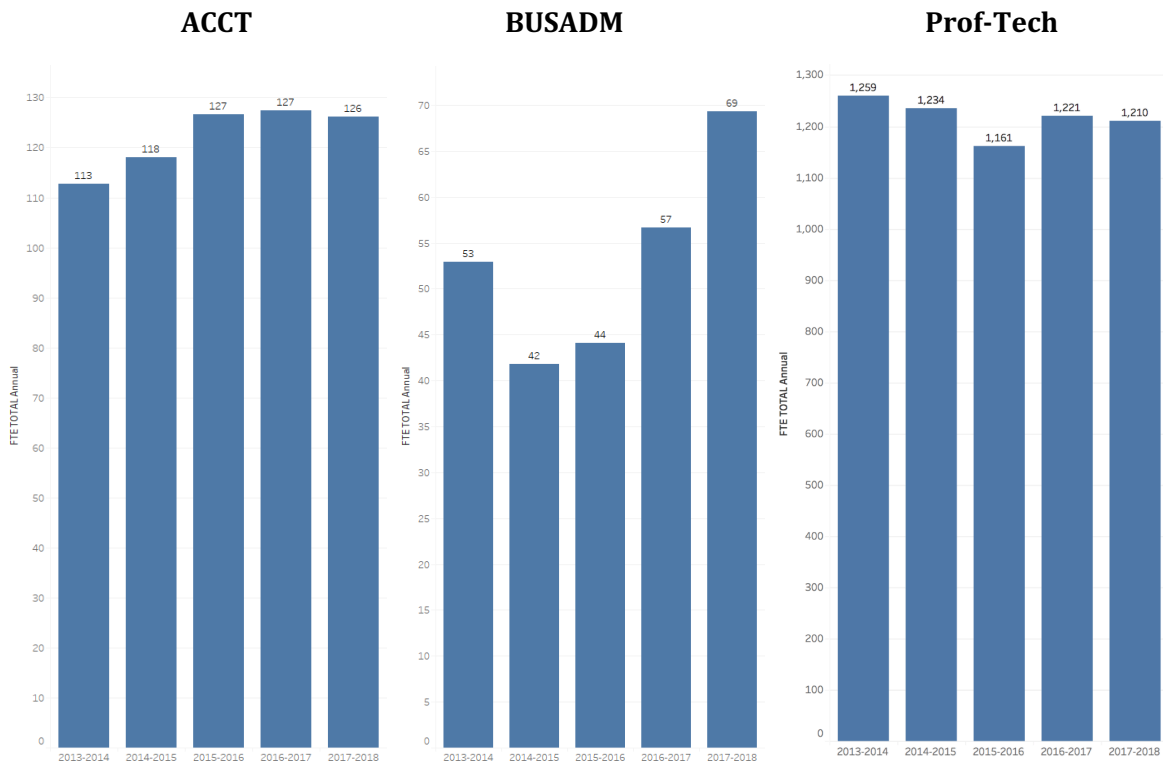
Reported wages for this program were strong for both completers and leavers. Leavers wage strength may be attributed to the minimum wage increases as well as the tightening labor market.

## STUDENT DATA TRENDS

### Enrollment

As the following table shows, ACCT FTE enrollment increased by over 12 percent between AY 2013 and 2017. This increase can be attributed to a strategic effort on the part of faculty to keep enrollment high, in light of declining enrollments elsewhere across Shoreline College. They accomplished this by methodically reviewing course enrollments and ensuring all courses were as full as possible. In comparison, Shoreline's Business Administration program enrollment increased by 30 percent over the same time period (after recovering from significant low enrollment in AY 2014). Shoreline's professional-technical programs on average decreased by 4 percent during the same time period.

## FTE by Academic Year



The following table compares Shoreline ACCT's FTE with other local colleges. Shoreline's program is the smallest of local colleges. This is likely attributable to Shoreline's small service area, the widespread use of online instruction in this field, and the uniform nature of Accounting programs across the state, which makes differentiation difficult. It is important to note that Shoreline's program grew by 12 percent during this time period, mostly attributed to a significantly smaller enrollment in 2015-16. Most other programs declined during the same time period, ranging between 8 to 26 percent declines. The one exception, Bellevue, showed steady growth and increased a little more than 7 percent during this period.

## FTE Comparison by Year

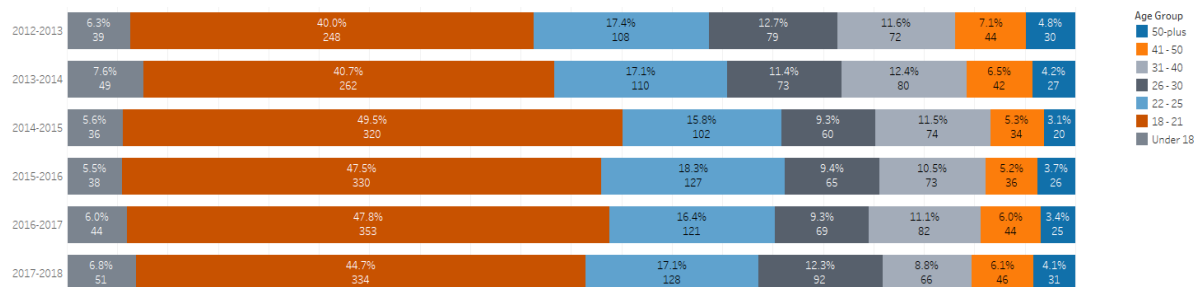
	Shoreline Community College	Bellevue College	North Seattle College	Edmonds Community College	Green River College	Highline College	Seattle Central College
2014-15	113.00	314.63	271.91	229.70	199.44	170.33	139.78
2015-16	125.69	321.33	234.23	226.77	189.67	156.00	128.33
2016-17	126.11	329.53	232.68	211.65	190.11	145.44	130.33
2017-18	125.78	339.03	200.26	210.73	183.45	147.33	134.56

## Student Demographics

ACCT ranges between 69 to 76 percent female depending on the year, compared to industry, which was 88 percent female in 2016.<sup>1</sup> Shoreline's overall Professional-Technical programs on average are between 52 and 56 percent female. It does offer greater economic diversity (as measured by Pell Eligibility) than Shoreline as a whole. This program has a greater percentage of older students than overall Professional-Technical programs on average. At least half of ACCT students are over the age of 31, compared to slightly less than 40 percent of Professional-Technical students. The median age of bookkeepers and accountants is 48 years of age.

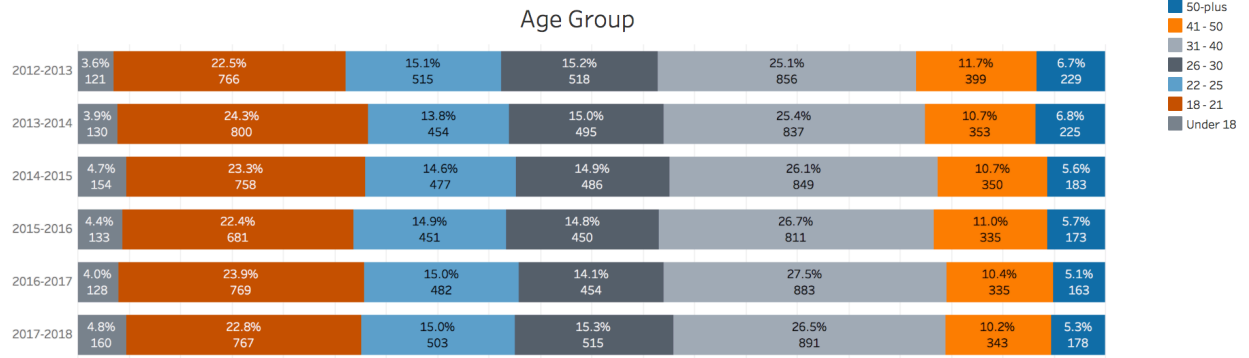
Racial diversity in ACCT is similar to that of Shoreline's overall Professional-Technical programs. However, racial diversity is much better in ACCT than in the industry overall. Over 80 percent of bookkeepers and accountants are white in industry, while between 46 to 58 percent of ACCT students are white.

## ACCT Age

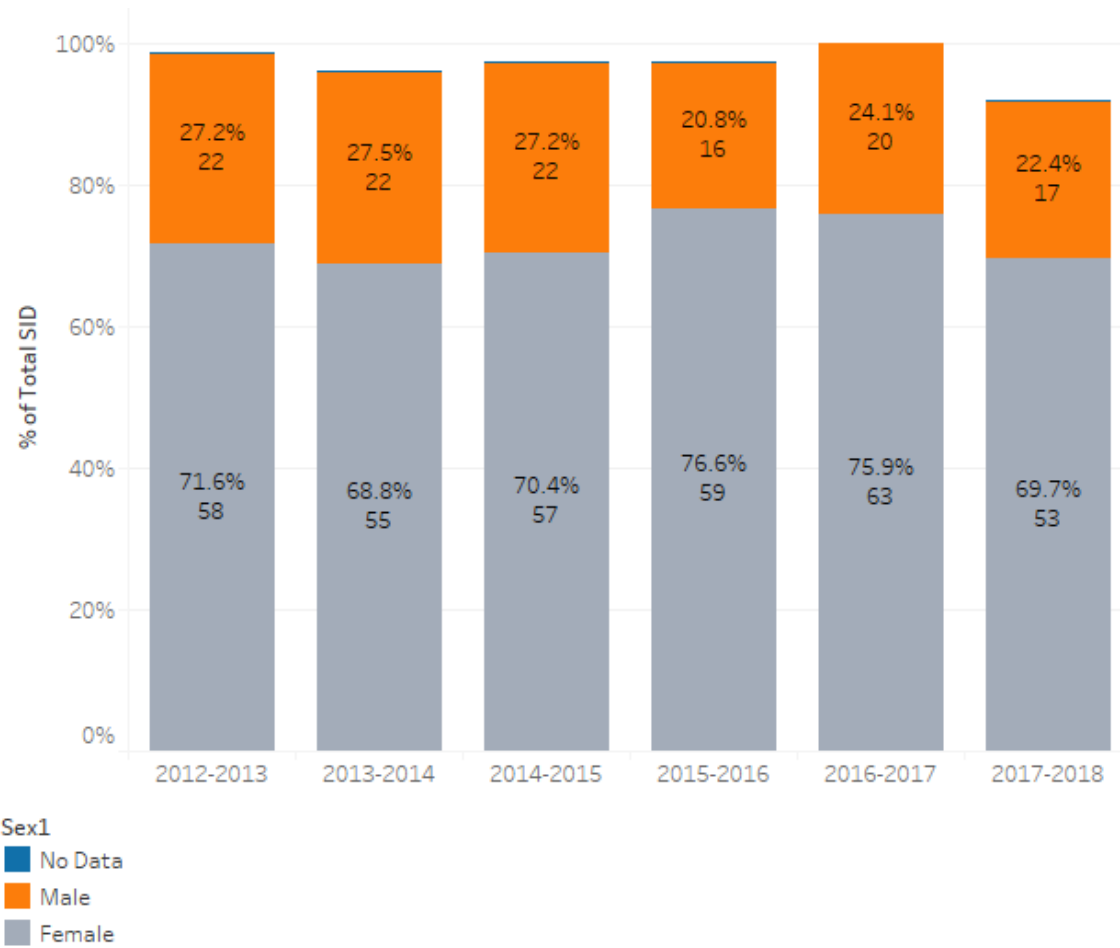


<sup>1</sup> Industry comparisons in this section are from <https://datausa.io/profile/soc/433031/> downloaded January 2019.

## Prof-Tech Age

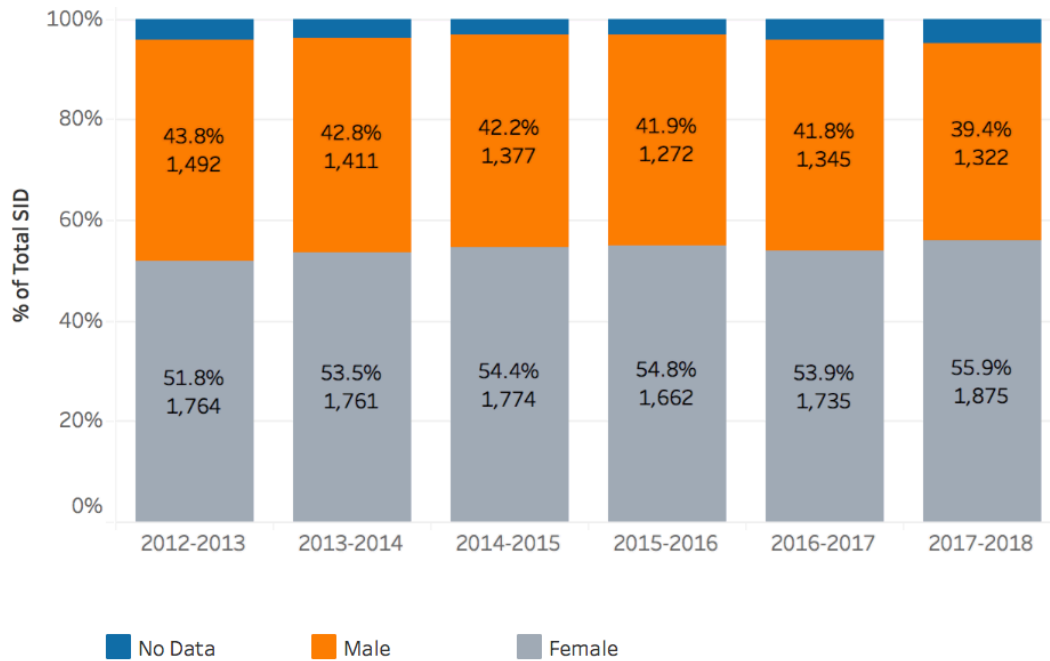


## ACCT Sex

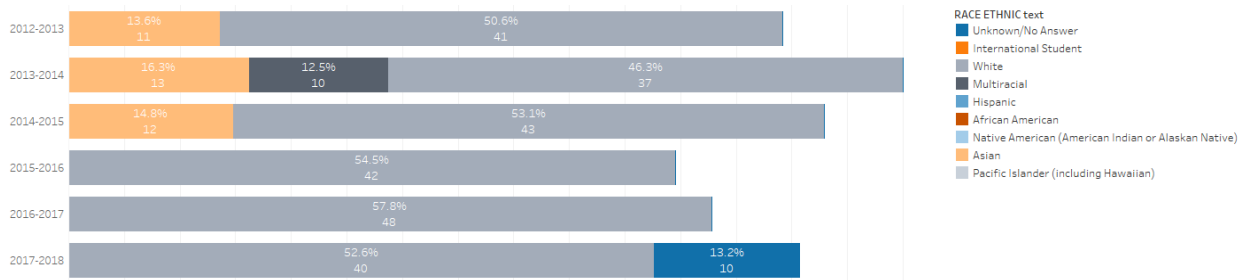




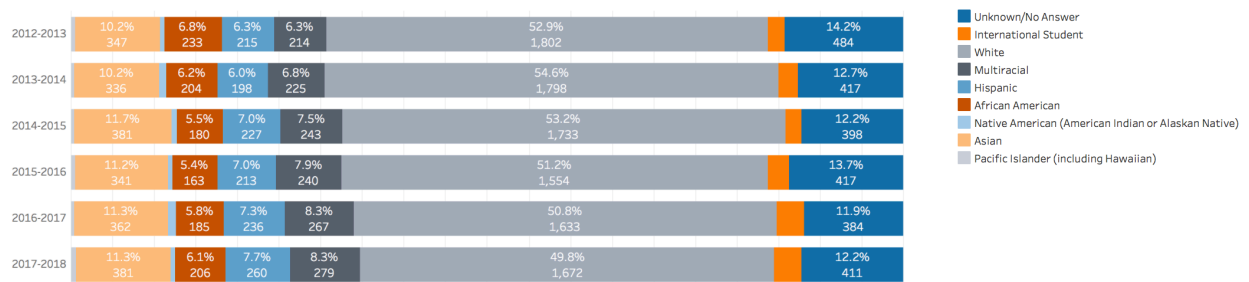
## Prof-Tech Sex



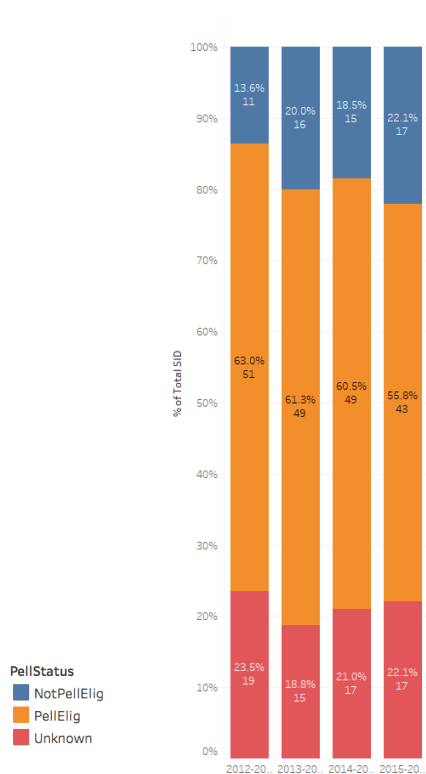
## ACCT Race/Ethnicity



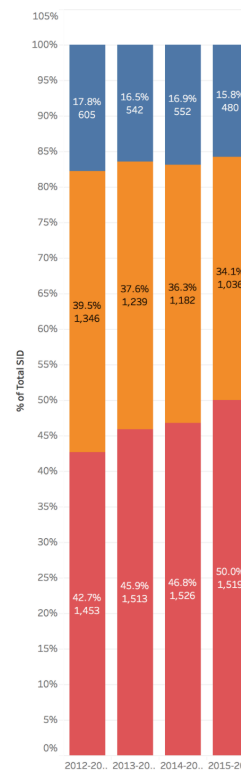
## Prof-Tech Race/Ethnicity



### ACCT Pell Eligibility



### Prof-Tech Pell Eligibility



About half of the respondents to the current student survey reported they were working while attending school. Fourteen of 31 respondents indicated they were working more than 20 hours per week. This is possible because of the online nature of the program, and many students and alumni indicated that this flexibility allowed them to pursue their education while working. Other program structures that accommodate working students includes allowing students the option of turning in all work at the end of the quarter and making responsiveness to student requests a priority. These structures were all confirmed by responses to the student and alumni surveys.

### Completion Data

The following table compares the ACCT program's ratio of students per workforce certificates and degrees earned to Shoreline Professional-Technical students and the state as a whole. ACCT students complete certificates and degrees at a high rate compared to Shoreline Professional-Technical students and statewide averages.

All Workforce Certificates and Degrees		2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
State	Ratio	21%.	20%	20%	22%	20%	20%
	Completions	1,317	1,229	1,273	1,164	1,300	1,204.
	Headcount	5,203	4,681	4,205	4,132	4,862	5,089
Shoreline	Ratio	26%	26%	30%	28%	27%	24%.
	Completions	49	57	67	63	66	54
	Headcount	91	86	88	80	85	77
ACCT	Ratio	53%	61%	75%	78%	77%	67%
	Completions	49	57	67	63	66	54
	Headcount	91	86	88	80	85	77

The high completion rate in the ACCT program can largely be attributed to the high number of certificates that are automatically conferred as students work their way through the program, as demonstrated in the following table.

	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
Accounting – AAAS	11	13	8	12	12	8
Practical Accounting – CP	5	0	0	2	2	3
Accounts Receivable/Accounts Payable Clerk – CC	8	8	16	11	13	11
Payroll Clerk - CC	7	9	14	12	13	11
Accounting Clerk – CC	12	11	17	11	15	12
Tax Preparer – CC	6	16	12	15	11	9

### *Fill Rates*

Fill rates are determined by comparing the number of students enrolled in a course during an academic year, with that course's capacity for the year. Two courses had relatively low fill rates: ACCT 206 (QuickBooks) and ACCT 208 (Nonprofit and Government Accounting). Faculty were aware of the low rates for these classes. Each is offered only once per year. ACCT 208 is intended to attract students who need additional credits to qualify for the CPA exam.

### *FACULTY*

ACCT's chair and its additional full-time instructor fully participated in the program review. They were engaged, thoughtful, and had a good understanding of the needs of students and employers. ACCT has two full-time two associate faculty.

Student and alumni were complementary of most instructors in this program, mentioning several by name. Respondents typically noted both the quality of instruction provided as well as the responsiveness of the instructors to questions posed by students.

During the program review, faculty demonstrated expert-level abilities with online learning tools used at Shoreline. For example, one faculty member described how he monitors student time spent on individual concepts and uses this data to quickly provide customized help when needed.

### *Faculty Workload*

ACCT student-to-faculty ratio demonstrates a great deal of efficiency in the program.

Year	ACCT	BUSADM	PROFTECH
AY 2013	1:31	1:22	1:13
AY 2014	1:34	1:19	1:13
AY 2015	1:29	1:19	1:12
AY 2016	1:28	1:20	1:13
AY 2017	1:28	1:24	1:13

### *Professional Development*

Faculty use professional development to keep up to date with emerging trends in the accounting field and meet student needs. For example, when the program first went online there were few suitable e-books available on the market. To address this, Dan King used professional development funds to develop an e-book.

### *RESOURCES*

The program is taught online. Faculty are quite pleased with the online tools available to them and felt competent in their use.

The student and alumni survey responses included few comments about program resources. A very few respondents shared frustrations with the McGraw-Hill text book, noting either that it was “glitchy” or that it did not include practice problems. Faculty noted that the textbook does not always work well with the online system. For example, if a student purchases a copy of the textbook, the page numbers can be out of synch with what’s provided online.

### *PARTNERSHIPS*

#### *Active Partners*

The ACCT advisory committee has been reconstituted; their first meeting was to discuss the program review. The new committee currently has three members representing a large accounting firm and a college financial services office. Being their first meeting, they were unfamiliar with the department and need an orientation. For example, felt that Excel skills are required in the workplace but did not know that Excel is a required course in the ACCT program. The inclusion of public and private accounting firms is a nice start to the new committee. It will be important to grow the committee to include a broad array of diverse members: temporary accounting firms, small accounting practices, and more. The ACCT department should work to ensure a diversity of experiences within the group as well – current members are on the younger side and bring an important voice to the committee. It will be important to attract more senior accountants as well.

At a meeting to discuss this program review, the advisory committee members present were engaged in the industry. They seemed willing to make active

contributions to the department. They fully participated in the meeting and made thoughtful contributions to the review.

When asked about partnerships they would like to grow, faculty keyed in on growing the new advisory committee and already had several ideas on how to accomplish this.

### **PROGRAM SERVICES**

Current students were surveyed regarding their opinions of ACCT program services. They were asked to rate each component on a scale of 1 (poor) to 5 (excellent). The ratings were:

<b>Element</b>	<b>Rating</b>
Helpful program information on college website and printed materials	3.94
Effective curriculum structure: (Did the sequence of courses make sense? Did the skills you learned in one class transfer to the next class?)	4.13
Support of individual learning needs	3.84
Adequate preparation for employment (knowledge and skills for the field)	4.0
Adequate guidance for career planning	3.79
Adequate program resources (information technology, equipment, space, supplies)	4.06
Class schedules meet student needs	4.18
Academic advising meets student needs	4.05
Effectiveness of other support services (tutoring, financial aid, counseling etc.)	3.98

The ratings for ACCT program elements were lower than with other programs at Shoreline. Because of the low response rate of the student survey it is difficult to draw conclusions about these lower ratings. Open responses to the ratings identified:

- A desire for accounting tutors and/or Math Learning Center tutors who could help with accounting-related math problems;
- Excellent faculty (as described above);
- Technology difficulties related to incompatibilities with standard operating systems and a related lack of technical-related guidance;
- A pretty even split between students who enjoyed the online format and those who desired more in-person classes; and
- Students who desired longer classes.

With regard to tutoring, faculty believed that there were sufficient tutors available and that these complaints were related to students waiting too long to access tutoring services. To confirm this, faculty should connect with the Tutoring Services Department.

## COMPETITION

Both current and former students responding to the surveys indicated that they selected Shoreline because of the location of the school (as opposed to other factors such as quality, reputation, cost, or a recommendation). Survey respondents also noted that Shoreline's online offerings were a determining factor as well.

Because faculty shared an intention to be responsive to student inquiries about the program, it is worth noting the following comment from the survey, noting that one faculty member was "...very efficient and replied to my questions regarding the [Accounting and Business] program at Shoreline quickly. [He] also assisted with setting up my schedule for the year. Overall communication with anyone at Shoreline has been very efficient. I didn't have the same experience with the other schools."

A comparative analysis of other school websites was conducted as a component of this program review. This reviewer noted that accounting programs are quite similar across the state and most schools offer fully online degrees and certificates. For this reason, it is difficult for Shoreline to differentiate its program. A few schools offered the following components that may help them differentiate:

- CPA Preparation;
- In-person and online options;
- An Accounting Learning Center;
- Certified bookkeeper exam preparation;
- Articulation with a four-year school (although this articulation was likely for transfer students as Professional-Technical programs do not articulate well); and
- Volunteer Income Tax Assistance program (in partnership with the United Way).

Current students were asked what other programs they considered before selecting Shoreline and their responses indicated that Shoreline competes with many different university and college programs in Washington and across the country including:

- North Seattle College;
- Edmonds Community College;
- Everett Community College;
- University of Washington;
- Bellevue College;
- Western Washington University;
- Washington State University;
- Seattle Central College; and
- Seattle University.

## LABOR MARKET OPPORTUNITIES

The following chart portrays the labor market for this program, based on data available from the State of Washington.

OCCUPATION		DEMAND STATUS		JOB GROWTH (King & Snohomish Counties Combined)		
<u>SOC</u>	<u>SOCTITLE</u>	<u>King County</u>	<u>Snohomish County</u>	<u>2018</u>	<u>2020</u>	<u>2022</u>
13-2082	Tax Preparers	NOT IN DEMAND	na	558	578	595
43-3031	Bookkeeping, Accounting, and Auditing Clerks	DEMAND	na	15,806	16,333	16,695
43-3051	Payroll and Timekeeping Clerks	BALANCED	NOT IN DEMAND	1,655	1,708	1,744
43-4011	Brokerage Clerks	NOT IN DEMAND	na	466	471	476
43-9111	Statistical Assistants	NOT IN DEMAND	na	134	140	145

The Advisory Committee did not have strong opinions about the labor market data. They indicated that their organizations were able to hire entry-level accounting staff when needed. Two members of the advisory committee graduated from associate degree and baccalaureate programs within the last five years. They both indicated that all of their peers from these programs had good paying jobs and none were struggling to find work.