



## Program Review Quality Assurance Plan

Quality Assurance Plan for: Accounting

Date submitted to SSCPR: January 1, 2020

Date Self-Study Report approved by SSCPR: September 2018

Date of External Review: January 14, 2019

### SUMMARY

*Summarize what the program has determined - through evidence - about program quality (e.g. strengths, challenges, opportunities for improvement, potential threats, etc.)*

*Overall, the accounting program has a strong curriculum that meets the needs of the accounting profession. A key success factor of the program is the alignment of its curriculum with the CPA accounting designation. Students, alumni and instructors mostly had a positive view of the accounting program; however, challenges do exist, primarily with respect to resources. While the demand for accountants is expected to remain strong within Western Canada, section allocation, waitlists, and scheduling issues, all create challenges for the accounting faculty and its students. The profession expects students to have strong enabling competencies. More support for KPU Accounting students for CPA recruit, employment searches, and ethics education, would ensure students develop and demonstrate strengthened enabling competencies, enhancing the strong reputation of the program. Limited resources and a lack of departmental influence over co-op education are problematic. Shifting student demographics require a speedy response. Students expect more technology in the classroom, and classes can see a disproportionate number of international students. While the accounting department welcomes diversity, and the School of Business is working to address some of these challenges, institutional barriers exist. Faculty do not have adequate office space in Richmond, and Chair release time continues to be a longstanding challenge for the department, as much time is spent in scheduling and other administrative tasks, so little time is left for value added tasks.*

### QUALITY ASSURANCE GOALS

*List the program's Quality Assurance Goals (broad statements about what the program intends to accomplish to ensure program quality). Identify the Recommendation(s) – drawn from the **Self-Study Report and External Review Report** - each Goal addresses. Provide a brief Rationale for each Goal (see the Quality Assurance Plan Guidelines for instructions). Add or remove rows as necessary.*

GOAL 1: The primary goal of the accounting program is to maintain the alignment of its curriculum with CPA. Significant curriculum changes are expected over the next two years to the CPA education and this requires the department to be agile and able to adapt to the upcoming changes of the profession.

RATIONALE FOR THIS GOAL:

| Recommendation(s) this Goal Addresses  | Report (page number)         |
|--|------------------------------|
| KPU's Accounting Program is aligned with the CPA designation and as such it is prepared to meet the growing demand in BC's accounting service sector. Care must be taken to continue to provide the high-quality standards that align with the CPA core competencies and "fit" with the CPA Program. | Program Review SSR – page 17 |

GOAL 2: Improve Student Success in Intro Accounting

RATIONALE FOR THIS GOAL:

| Recommendation(s) this Goal Addresses   | Report (page number)         |
|---|------------------------------|
| The introductory accounting courses are of interest as they are core courses for all School of Business programs. Success rates indicate students find introductory accounting challenging. | Program Review SSR – page 61 |

GOAL 3: Improve Students Success with respect to CPA Enabling competencies which will lead to smoother workplace transitions

RATIONALE FOR THIS GOAL:

| Recommendation(s) this Goal Addresses  | Report (page number)         |
|--|------------------------------|
| Student are challenged with professionalism skills which may impair their future successes within the profession | Program Review SSR – page 62 |
| A pillar of the profession is Ethics – the ethics course and content need to be revisited                        | Program Review SSR – page 54 |

GOAL 4: Provide more flexible experiential learning opportunities to Accounting students

RATIONALE FOR THIS GOAL:

| Recommendation(s) this Goal Addresses  | Report (page number)         |
|--|------------------------------|
| "The Co-operative Education program while very successful in placing learners in career relevant, paid work terms, is only available for 10% of Accounting students" | Program Review SSR – page 12 |
| "The program must continue to focus its efforts on its Co-operative placements..."   | Program Review SSR – page 17 |
| The availability of Co-operative Education was identified as an issue of "critical importance" to 1/3 of students when deciding to enrol in KPU's Accounting Program | Program Review SSR – page 37 |
| "A more flexible, cost-effective program with multiple entry points, would benefit a larger cross section of the student population"                                 | Program Review SSR – page 49 |
| KPU's advisory committee passed a recommendation that KPU increase the priority of Career and Co-Op services for Business students (Oct 18, 2017)                    | Program Review SSR – page 58 |

## RECOMMENDATIONS THE QUALITY ASSURANCE PLAN DOES NOT ADDRESS

List the Recommendations from the Self-Study and External Review this Plan does not address. Provide a brief rationale for why these Recommendations cannot be addressed. Add or remove rows as necessary. **Comment: All of the items on this list are important for the success of the accounting program, its students and to ensure it has the required support for its faculty and students. However, they are beyond the direct control of the department, primarily because they require budgetary considerations that the ACCT department does not directly influence.**

| <i>Recommendations</i>                   | <i>Report (page number)</i>     | <i>Rationale</i>   |
|--|---------------------------------|--|
| Other<br>Chair time release              | Program Review SSR –<br>page 62 | The accounting department is one of the largest within KPU. It offers a certificate, a diploma, a degree and a Post Bac diploma. It offers over 200 sections over the three academic terms. The department has over 36 regularized faculty members. Given the size of the department, more time release would allow for more support for faculty, students and curriculum support. |
| Marketing for Post Bac domestic students | Program Review SSR –<br>page 17 | The Post Bac program is a new program. Its purpose is to provide the educational credits to students that have degrees that may want to return to school to get the educational credits to get a CPA designation. In order to get the program off the ground, it needs adequate funding for promotion in the lower mainland.   |
| Improve technology in the classroom      | Program Review SSR –<br>page 47 | The Accounting department is aware that Generation Z students have grown up with technology. In order to engage these students, it is essential that classrooms be adequately equipped and faculty adequately supported to provide students an education with the tools they expect. Chalkboards are no longer adequate.   |
| Scheduling software for KPU              | Program Review SSR –<br>page 61 | The amount of Chair time devoted to preparing the schedule is enormous. The accounting department estimates it consumes a large portion of the Chair time release. The opportunity cost in terms of time not spent to support faculty and students cannot be quantified. The actual cost of the manual scheduling process can be better spent on software.                         |
| Office space in Richmond for faculty     | Program Review SSR –<br>page 63 | There is inadequate space for faculty in Richmond. Three and four faculty have to share space without a private area to meet students. This must be a concern from a privacy perspective.  |

## QUALITY ASSURANCE FIVE-YEAR ACTION PLAN

Describe the Quality Assurance Strategies (specific plans of action) the program must achieve to attain its Goal over the next five years. Detail the steps the program will take to achieve each Strategy. Add or remove Strategies and tables as necessary.

**MONTH/YEAR WHEN THE FIVE-YEAR ACTION PLAN BEGINS: Spring, 2020**

STRATEGY 1:

GOAL(S) THIS STRATEGY SUPPORTS: Meet the curriculum requirement of CPA.

| Step(s) Required to Achieve this Strategy   | To be Led by                     | To Begin on (M/YY) | To be Completed By (M/YY) | Notes   |
|---|----------------------------------|--------------------|---------------------------|---|
| Review the CPA map updates as they become available. Prepare a gap analysis. Submit articulation documents to CPA by the deadlines provided. For example, Data Analytics content must be imbedded by Sept 2021. | Chairs/<br>Curriculum<br>Leaders | Sept 2019          | Sept 2021                 | 2019 Map = 2021<br>2020 Map = 2022<br>Next update = unknown   |
| Identify the specific changes required for each course and then make the corresponding curricular adjustments.  | Elaine Chan                      | Jan 2020           | May 2020                  | A new CPA map was emailed to KPU on January 8, 2020.  |
| Hold PD sessions on Data Analytics  | Taryn Greig                      | Sept 2019          | May 2020                  | Sept 2019 – completed   |
| Faculty need to add data analytics content and learning outcomes in course outlines   | Chairs/<br>Curriculum<br>Leaders | Spring 2020        | Spring 2021               | Data analytics has already been added to the course content in ACCT 3320. We expect it to be added to other course outlines as their review dates become due. |
| Data Analytics mapped to assess any remaining gaps  | Ron Messer                       | Spring 2020        | Fall 2021                 | Ron has begun the gap analysis and reported back to faculty.  |

| Resource Implications (if applicable)  |
|--|
| What are the resources required to achieve this Strategy? Training of faculty  |
| When are these resources required? Training must be complete to allow faculty to then have time to incorporate into courses  |
| What Faculty and/or Institutional support is required? The department will use PD funding and CPAEF funding as available. If there is a short fall, the department will require funding from the School of Business. |

STRATEGY 2:

GOAL(S) THIS STRATEGY SUPPORTS: Improve Student Success in Introductory Accounting

| Step(s) Required to Achieve this Strategy   | To be Led by     | To Begin on (M/YY) | To be Completed By (M/YY) | Notes   |
|---|------------------|--------------------|---------------------------|---|
| Add a pre-requisite to ACCT 2293 so it is not an entry course for new students  | Kelly Cunningham | May 2019           | Sept 2020                 | In Curriculum process – faculty approved Pre-Requisites on December 16, 2019  |
| Change of weighting of assessments to meet needs of K-12 students   | Kelly Cunningham | Sept 2019          | Sept 2019                 | Complete  |
| Develop and schedule ACCT 1160 to ensure students are taking the correct course. This course is to be designed for non-business students (i.e. Arts/ Brewery/ Horticulture) to understand accounting from a business owner/ user focus. | Lindsay Clayton  | May 2019           | Sept 2020                 | May require changes to other programs. Need to consider impact on section allocation.                                   |
| Pilot supplemental instruction  | TBD              | Fall 2019          | Fall 2022                 | Work with IAP. We have done modified pilot projects that are voluntary with students and they have not been successful. |

| Resource Implications (if applicable)  |
|--|
| What are the resources required to achieve this Strategy? Financial support for supplemental instruction. Training support from Learning Centre. Ability to schedule by Registrar. IAP to measure outcomes and results |
| When are these resources required? By first offering   |
| What Faculty and/or Institutional support is required? Registrar/ OPA/ Learning Centre   |

STRATEGY 3:

GOAL(S) THIS STRATEGY SUPPORTS: Improve Students Success with respect to CPA Enabling competencies which will lead to smoother workplace transitions

| Step(s) Required to Achieve this Strategy                                | To be Led by                     | To Begin on (M/YY) | To be Completed By (M/YY) | Notes  |
|--|----------------------------------|--------------------|---------------------------|--|
| Develop mini credential in professionalism                               | TBD                              | Spring 2020        | Fall 2021                 | This would be similar to the current Plagiarism Badge and could be taken by any School of Business student. If being used internally we will seek a time release position to develop the credential. |
| Revise Ethics curriculum   | Valerie Warren                   | Fall 2019          | Fall 2020                 | Collaborate with Arts on content updates   |
| Add ethics content to courses throughout the program                     | Chairs/<br>Curriculum<br>Leaders | Fall 2019          | Spring 2020               | In progress.   |
| Develop Moodle site and maintain so students are more aware of resources | Sarah Lee/<br>Lindsay<br>Clayton | Spring 2019        | Spring 2020               | Complete. ACCT Hub was launched in Summer 2019 and is being maintained by several faculty.   |

| Resource Implications (if applicable)   |
|---|
| What are the resources required to achieve this Strategy? Time release to develop mini credential   |
| When are these resources required? Spring 2020  |
| What Faculty and/or Institutional support is required? Support of Faculty of Arts and the Philosophy department to work with ACCT faculty and the School of Business to incorporate more real life business cases into the ethics course Curriculum |

STRATEGY 4:

GOAL(S) THIS STRATEGY SUPPORTS: Provide more flexible experiential learning opportunities to Accounting students

| Step(s) Required to Achieve this Strategy   | To be Led by    | To Begin on (M/YY) | To be Completed By (M/YY) | Notes   |
|---|-----------------|--------------------|---------------------------|---|
| Develop a "co-op light" that allows students to benefit from a one-term work placement  | TBD             |                    |                           | This is a longer term goal. If goals 1-3 are accomplished within the time frames provided, we will work on this in years 3-5. |
| Work with alumni to publish case studies about their work placements. Alumnus would become a published author and could return to KPU to lead case discussion or provide a "what happened" update | Lindsay Clayton | Sept 2020          | Sept 2021                 | Would like to have first case published and taught by September 2021.   |

| Resource Implications (if applicable)   |
|---|
| What are the resources required to achieve this Strategy? Co-op administrator to handle paperwork, Career Services (or success coaches) to find placements  |
| When are these resources required? TBD  |
| What Faculty and/or Institutional support is required? Instructors to prepare students for the work term and to lead the one-term placement and learning outcomes. Faculty will also be required to co-author case studies for the second step. |



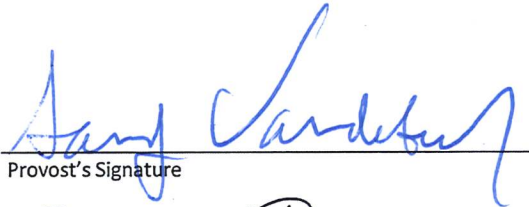
PLAN SUPPORTED BY:

Dr. Sandy Vanderburgh

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Provost's Name

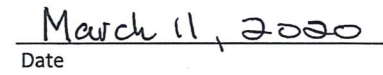
Stephanie Howes

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