

Accounting Program Review 2004-2005

Fall 2004

Prepared for
Citrus Community College
By:

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Citrus College

ACCOUNTING PROGRAM REVIEW COMMITTEE MEMBERS 2004-2005

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FACULTY

FULL-TIME FACULTY:

Robert Smolin
Patrick Borja

ADJUNCT FACULTY:

Robert Burlingame
Marcene Hamilton
Scott Jensen
Elayne McCrumby
John Stark

LIST OF CERTIFICATES/AWARDS OFFERED

-Accounting Certificate

ACCOUNTING PROGRAM (Sequence of Courses)

	<u>UNITS</u>
100 Accounting - Bookkeeping	3
101 Financial Accounting	4
102 Managerial Accounting	4
103 Computer Accounting	1
105 Cost Accounting	3
109 Fundamentals of Tax preparation	2
110 Income Tax Accounting	3
111 Advanced Income Tax Accounting	3
112 Computer Income Tax Preparation/Turbo Tax	3
115 Quickbooks	2
117 Accounting with Microcomputers	3
118 Payroll Accounting	3

At this time the Accounting program has several classes that have not been offered in the last few semesters. These classes include Computer Accounting, Cost Accounting, Fundamentals of Tax Preparation, Advanced Income Tax Preparation, Computer Income Tax Preparation with TurboTax, QuickBooks, Accounting with Microcomputers and Payroll Accounting. The Accounting department has decided not to eliminate these classes from the program in the hopes of offering these classes in the future.

The Accounting program has adopted the Institutional General Education Competencies of Citrus College. The General Education Competencies (as set forth in the Academic Senate minutes dated August 25th 2004) are as follows:

Institutional General Education Competencies- Part of Institutional Mission

General education competencies serve as a common set of core curricular components identified and defined by faculty. Student learning outcomes are behaviors based on these competencies.

Any student transferring, completing a degree or certificates from Citrus College, must demonstrate effectively assessed awareness, understanding, knowledge, skills, and abilities in the selected competencies.

1. Communication (personal expression and information acquisition)

Examples

Reading analytically and critically
Writing with clarity and fluency

Speaking articulately
Listening actively

2. Computation

Examples

Technology
Math proficiency
Analyzing and using numerical data
Application of mathematical concepts and reasoning

Computer proficiency
Decision analysis
(Synthesis and evaluation)

3. Creative, Critical, and Analytical Thinking

Examples

Curiosity
Analysis
Synthesis
Evaluation
Creativity

Research
Learning Strategies
Problem Solving
Decision making
Aesthetic awareness

4. Community, Critical, and Analytical Thinking

Examples

Respect for others beings
Cultural awareness
Ethics
Community service
Integrity

Citizenship
Interpersonal skills
Lifelong learning
Self esteem
Empathy

5. Technology/information competency

Examples

Basic computing and word processing

6. Discipline/subject Area Specific Content Material - Project Plan

PROGRAM DESCRIPTION

The Accounting Program encompasses an area of study which includes basic accounting, financial and managerial accounting principles, income tax accounting and accounting general ledger software. The Accounting Program within the Citrus College Business Department conducts the program with outstanding faculty to prepare students for transferring to universities, advancing professional careers, and for personal enrichment. The program combines classroom lectures, demonstrations and a wide use of technology to ensure relevant training.

Program Student Learning Outcomes:

Students will have a broad understanding of accounting. Students will be able to analyze and evaluate financial statements, interpret commonly used financial ratios and assess the financial stability of a company.

Students will be able to record business transactions in a journal, transfer data to a ledger and prepare a trial balance and related financial statements.

Students will evaluate and assess alternative investment choices using a variety of formulas and assessment tools commonly used in the accounting field

Accounting Program Goals:

- Provide transfer credit to four-year colleges and universities.
- Meet the student learning outcomes and core competencies institutionalized by Citrus College.
- Provide basic accounting knowledge and skills for students.
- Prepare students to enter the job market.
- Provide courses required for students to complete the accounting certificate and/or Associate of Science degree.
- Provide classes for enrichment and upgrading of skills for students currently employed.
- Provide classes to support other curricular areas on campus.

Program Student Learning Outcomes (SLO) are described in detail in each accounting class course outline (SEE Appendix A).

To meet the goals specified in the program description, the curriculum has been developed to achieve four primary objectives:

- Education for Adults - Adult education is a vital part of the total educational program. By scheduling classes day and night, the accounting program provides opportunities for retraining and upgrading for currently employed persons.

-Transfer Program - The Accounting Program is designed to meet the needs of those who intend to transfer to a four-year college or university. These students should consult with the particular four-year institution they plan to attend to further evaluate this option.

-Vocational Instruction - The Accounting Certificate Program is designed to meet the needs of individuals who want to upgrade current knowledge and skills for employment.

-Special Classes and workshops - On occasion, students or organizations request a class or workshop on a topic not covered in the regular curriculum of the Business Department. These classes are developed and taught on an "on-demand" basis.

The Accounting Department will develop student learning outcomes for all accounting classes offered at Citrus College based on the following schedule;

Course Title	Projected date to develop course outline
Accounting 101	June 2005
Accounting 102	December 2005
Accounting 100	June 2006
Accounting 110	December 2006
Accounting 115	June 2007

Any new classes offered will have student learning outcomes developed when the class is offered.

The department will work with the curriculum development committee to ensure the course outlines are being developed according to standards developed by the committee.

MISSION

COMMENDATIONS:

- The Accounting Program meets the mission and the core competencies of the District.
- The Accounting Program meets the stated objectives for the program's student learning outcomes (SLOs).
- The Accounting Program stresses problem solving, teamwork, communication skills, computation, use of technology and critical/analytical thinking as part of each course.
- The Accounting Program provides occupational education for students preparing for employment.
- Accounting students are from culturally diverse groups.
- The Accounting Program meets its stated objectives.
- The Accounting Program has integrated technology into the program.
- The Accounting Program course sequence leads logically toward program goals and college core competencies.

RECOMMENDATIONS:

- Continue to integrate technology into the current accounting curriculum.
- Continue to list the Accounting Certificate in the Citrus Catalog and update periodically to keep current.
- List appropriate cross referencing of accounting under the business category in the college catalog and class schedule.

- Utilize marketing and recruitment techniques to attract students in our district and to ensure that the District's diversity continues to be represented in the Accounting Program.
- Continue to review and enhance the business major for the Associate of Science degree (AS).
- Take steps deemed appropriate to strengthen interest and participation in tax classes.
- Re-establish interest and participation in Quickbooks class.
- Initiate contact with the local business community and re-establish a Business Advisory Committee to provide input that will enhance the Accounting Program.

NEED

COMMENDATIONS:

- Core courses are offered which meet transfer requirements to four-year colleges and universities.
- Principles of Financial and Managerial Accounting courses were recently revised to better meet the needs of students transferring to four-year colleges and universities.
- Excel spreadsheet classes previously listed under the Accounting Program were re-classified as Office Technology classes.
- Accounting Program courses are articulated with four-year colleges and universities.
- In establishing need, the Accounting Program is augmented by recommendations from the business community.
- A full-time student is able to complete the Business Program in two years and the Accounting Certificate in less than two years.

- The Accounting Program has course offerings scheduled in the day, evening and on-line through distance education.
- General ledger software has been integrated into the Financial Accounting class to fulfill articulation agreements with four-year colleges and universities.
- A full-time accounting instructor was hired to meet demand and fulfill accreditation requirements.

RECOMMENDATIONS:

- Offer additional accounting courses in an on-line format.
- Continue to monitor accounting courses using software and technology.
- Continue to articulate with four-year colleges and universities for transfer credit for our courses and to assist us in determining need for curricula changes.
- Continue to articulate with local high schools.
- Add additional full-time faculty as needed:
 - to meet state requirements relative to the full-time/part-time ratio.
 - to provide specialized support for further development of the Accounting Program.
- Continue to review offerings during the day, evening and through distance education as student demand increases.
- Increase utilization of technology in Accounting Program courses.
- Industry representatives should continue to be solicited for advice to keep our program aligned with the needs of the business community.
- Create a Tax Preparers Certificate program.

- Create a Voluntary Income Tax Assistance (VITA) program to help the local community.
- Create an accounting honors program.
- Survey students and surrounding colleges to determine demand for courses currently dormant but in the course catalogue.

FEASIBILITY

COMMENDATIONS:

- The Accounting Program has added a full-time instructor to teach accounting and tax related courses.
- Students are currently able to use the lab facilities for class assignments.
- The following needs/recommendations from the 1998 program review have been accomplished or are in progress :
- Classrooms have been upgraded to incorporate technology, multimedia and the Internet.
- Construction of the Center for Innovation will accommodate the technology needs of many departments and programs on the campus for the next several years.
- Accounting Program facilities, equipment and library resources are adequate at the present time and will be monitored for adequacy on an on-going basis.

RECOMMENDATIONS:

- Continue to integrate technology within the curriculum.
- More promotion of the Accounting Program.

QUALITY

COMMENDATIONS:

- Student learning outcomes are being developed for all accounting classes in the accounting program. Accounting 101 and 102 are currently under development with other accounting classes to follow in a timely manner over the next few years.
- Student Learning Outcomes are being developed for all course outlines for the classes that have been taught since Fall 2000.
- Student Learning Outcomes are being developed for all course syllabi for the classes that have been taught since Fall 2000.
- Faculty in the Accounting Program meet District qualifications.
- The Accounting Program faculty are diverse.
- Accounting Program courses demand critical thinking.
- Faculty development is adequate for the Accounting Program.
- Accounting curriculum maintains District standards.
- Accounting Program disciplines were compared to several community colleges in southern California and our offerings appear to be consistent and appropriate.
- The Citrus Business Association (a student organization) has been successfully re-established with active participation by students.

RECOMMENDATIONS:

- Meet with the Business Advisory Committee to ensure that Accounting Program courses are meeting industry needs.
- Develop and integrate student learning outcomes into each course outline and syllabus during the next several years.
- Develop and revise the program's student learning outcomes to insure they remain consistent with the College District's Educational Competencies.
- All syllabi should include student learning outcomes, clear grading standards, attendance and test make-up policy, drop date, office hours, homework policy, and general DSPS statement.
- Develop and revise the course outlines and syllabi to ensure student learning outcomes are aligned with the Accounting Program Student Learning Outcomes.
- Faculty should review courses for sensitivity to cultural differences and ethics in the context of business.
- The District should continue to support the quality of the Accounting Program by providing funds for accounting videos through the library (audio-visual).
- The District should continue to support the quality of the faculty by hiring full-time accounting instructors when needed.
- Courses required for the accounting certificate should remain available to students for a reasonable period of time.
- Class descriptions should be reviewed and modified as needed.

COMPLIANCE

COMMENDATIONS:

- The Accounting Program articulates with the California State University and University of California systems.
- The Accounting Program articulates with local secondary institutions.
- The Accounting Program meets State and District regulations.

RECOMMENDATIONS:

- Implement service learning work experience opportunities (such as VITA) to enrich student readiness for the work force.
- Continue to review syllabi, course outlines, and course prerequisites, and the long-range plan.
- The Accounting Program courses should be reviewed by our faculty and the business community who evaluate the curriculum and recommend areas for change to ensure relevancy to the needs of the business world.