# Accounting
# PROGRAM REVIEW REPORT
# 2014 - 2015

## Faculty and Staff (List all)

| Full Time | Adjunct | Support Staff |
|---|---|---|
| Borja, Patrick | Patricia Richardson | |
| Smolin, Robert | | |
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**Accounting**

# I. Executive Summary

## Program Description:

Accounting is the systematic recording, analysis, explanation and interpretation of the financial transactions of a business. Topics covered in the accounting courses offered at Citrus College include basic accounting, financial and managerial accounting principles, income tax accounting, and accounting general ledger software. Accounting courses satisfy general education requirements for an AS degree for transfer in business administration, an associate degree in liberal arts with an emphasis in business technology, and lower division transfer. *ACCT 101 Financial Accounting* and *ACCT 102 Managerial Accounting* are undergraduate requirements for the bachelors in arts degree in business. The Honors Program includes one course: *ACCT 101H Financial Accounting - Honors*.

Courses are offered in the day and evening and online.

The advisory committee meets annually and serves three disciplines in addition to accounting: business, computer science and information systems, and office technology. The members are industry professionals and members of the local business community.

## Strengths/Effective Practices:

- The program and faculty are flexible and adaptable to changes in the environment as well as constraints imposed on it without impairing the quality of the education.
- All courses are ADA compliant.
- We have updated SLOs for all of the Accounting courses.
- Faculty members are dedicated to the ongoing success of the program and maintain currency in the field by actively participating in ongoing continuing professional education, educational seminars and focus groups.

## Weaknesses/Lessons Learned:

- There is a limited variety of accounting elective courses offered due to the emphasis on limiting the accounting courses to those that contribute towards transfer and/or certification.
- Limited access to additional technology in the classroom due to budgetary constraints.

## Recommendations/Next Steps:

- We found this to be a valuable experience in that it forced us to make an in depth assessment of our methods, both pedagogical and procedural.
- In a dynamic environment such as accounting, it is critical to regularly evaluate the sufficiency, compliance (with industry standards) and appropriateness of course content to meet the changing needs and evolving skill set required for students to successfully compete for jobs as well as for transfer purposes. (IFRS, federal and state tax code, technology/software). As a result, we cannot be complacent about the adequacy of both courses offered and content within the courses. We must continually keep abreast of changes.
- Evaluation/assessment of course SLOs continues to be a priority for the accounting program. We will continue to expand assessment and explore alternate assessment techniques to all accounting classes over the next program review cycle.
- Create skill awards for Quickbooks accounting software and income tax preparation.

# Accounting

## II. Curriculum

| Course Number and Title (Courses must be reviewed every six years to remain active) | Date of last Curriculum Committee Review | 2013 - 2014 Course offerings By Term and # of Sections | | | | SLOs Assessed (Semester / year) |
|---|---|---|---|---|---|---|
| | | Summer | Fall | Winter | Spring | |
| ACCT 100 Accounting | 3/14 | 1 | 1 | 1 | 1 | **Spring 2014** |
| ACCT 101 Financial Accounting | 12/13 | 2 | 7 | 2 | 6 | **Spring 2014** |
| ACCT 102 Managerial Accounting | 12/13 | 1 | 4 | 1 | 4 | **Spring 2014** |
| ACCT 101H Financial Accounting Honors | 11/13 | 0 | 0 | 0 | 0 | **To be offered in FA 14** |
| ACCT 110 Income Tax Accounting | 3/14 | 0 | 1 | 1 | 1 | **Spring 2014** |
| ACCT 115 QuickBooks | 10/09 | 0 | 0 | 0 | 0 | **Not offered** |

## III. Degrees and Certificates

| Title | Type | Date Approved by Chancellor's Office | Number Awarded 2011 | Number Awarded 2012 | Number Awarded 2013 | Number Awarded 2014 |
|---|---|---|---|---|---|---|
| **Accounting** | C | 2006 | 5 | 11 | 155 | 19 |
| **Business** | AS | 1965 | 170 | | | |
| **Liberal Arts: Business Technology** | AA | 2009 | 8 | | | |

**TYPE:  AA** = Associate in Arts   **AS** = Associate in Science Degree   **C** = Certificate   **S** = Skill Award
         **AA-T** = Associate in Arts for Transfer   **AS-T** = Associate in Arts for Transfer

## IV. Sections Offered

Review the data sheet for section counts, which includes the following information by course category:
1. Section counts
2. Enrollment by student demographic
3. Success and retention

Provide a brief narrative analysis and describe any trends or concerns you noticed.

The number of sections for each course was consistent with the prior year.

The gender and age make up of students enrolled in accounting classes is fairly equally balanced and consistent with previous years. 90% of accounting students are between the age of 20 and 49. We did not identify any noteworthy changes in retention and success rates.

## V. Student Demographics

Review the data sheet for program enrollment, retention, and success which includes data on these metrics by student demographic

Provide a brief narrative analysis and describe any trends or concerns you noticed.

*For data on course sections, sucess and retention, and student demographics please refer to data packet in your program review folder. Observations and reflections related to these data can be addressed in the appropriate "plus one" addendum.*

*Observations and comments about course, program and college level data can be made below.*

- The gender of students enrolled in acounting classes is fairly equally balanced. Of the total students enrolled, 48% were female and 51% were male.

- The success rate for students taking accounting classes decreased slightly from 60% to 57%. We have observed similar fluctuations in previous years. We do not believe this is cause for concern but we will continue to monitor retention and success rates going forward. Although these success rates are lower than campuswide success rates, this is consistent with previous periods. We believe this is due to the difficult nature of accounting material.

- The retention rate for accounting students was between 83% -  86% for the fall and spring semesters.

## VI. Student Accomplishments

Provide current, interesting information about accomplishments of students who have participated in this program.

These students received Student Achievement Awards in accounting/business for the 2013-2014 academic year: Timothy Hendricks, Alicia Ingraham, Larry Lewis, Richard Robinson, Sang Thai, and Katherine Welz

The following accounting/business students served as officers of the Business Association (student business club) for the 2013-2014 academic year:  President – Juanying Jia; Vice President – Richard Robinson

## VII. Student Learning Outcomes Assessment Reflection

**Academic Senate Approved 4/11/12**

All SLOs for every course will need to be assessed at least once within the 5-year comprehensive program review cycle.   Upon reflection with program colleagues (or self-reflection for programs with only one instructor), please provide a brief narrative to the following (at least one row for one SLO needs to be completed for each course at this time):

Complete SLO assessment and analysis in the table at:
http://intranet/SLO/Pages/default.aspx

DOCUMENT REFLECTION DISCUSSION BELOW (FOR BOTH SUMMER/FALL 2013 AND WINTER/SPRING 2014)

Faculty members continue to assess SLO's for each of the classes they teach. The detailed reflections of the faculty members regarding these assessments are set forth in the SLO Assessment Reflection tables. For most assessments, student performance has been within the acceptable range. Faculty members will continue to evaluate their teaching and assessment practices in order to promote student success and retention.

**Accounting**

## VIII. Progress toward previous goals

**During 2013-2014, we accomplished:**

|  | **Previous Goals** | **Progress/ Persons Responsible** | **Status** | **Institutional Goal** |
|---|---|---|---|---|
| **Goal 1** | Offer accounting courses such as Income Tax (110) and QuickBooks (115) in an on-line/hybrid format, add additional class sections of existing courses and create new accounting courses as demand dictates and budget allows. | Smolin.  ACCT 110 was offered in Fall 2013 and Spring  2014 and will be offered in Fall 2014 and Spring 2015. Quickbooks is not currently being offered but we will attempt to reinstate it. Accounting 101 & 102 continue to be offered in a hybrid format to enhance student access to classes and to improve the time to completion. | Completed Fall '13 | 1.1.1 |
| **Goal 2** | Enhance audio visual technology in the classroom such as 50" LCD television, clickers to increase student participation as well as measuring student performance and remote-wireless presentation slide advancers to allow greater mobility for the teacher. | Smolin This is still desirable but unfulfilled due to budgetary constraints. We will pursue these goals this year. | Fall '14 | 3.1.4 |
| **Goal 3** | Bring in professionals from the accounting industry to speak to classes on current issues as well as career opportunities within accounting. | Smolin This is accomplished through the Citrus Business Association, the on campus student business organization. | On-going Fall '14 |  |
| **Goal 4** | Monitor changes and developments within the accounting environment in order to assess appropriateness of the accounting curriculum, course materials/resources used and to identify potential deficiencies in the Accounting program. | Borja  Both full time accounting instructors have attended seminars geared towards accounting professionals in both industry and academia. | On-going Fall '14 | 3.1.1 |
| **Goal 5** | Work with DSPS to explore | Borja | Completed | 2.2.4 |

| | Description | Actions / Target Date | | |
|---|---|---|---|---|
| | additional ways for providing effective access to our classrooms and our courses for disabled students. | Recorded lectures on Lecture Capture technology for enhanced access and increased usage of computerized homework managers A desk has been designated for handicap accessibility. | Fall '14 | |
| | | | | |
| **Goal 6** **2010-11** | Revise SLOs, modify method of SLO assessment for Accounting 101 and assess SLOs for all remaining accounting courses. | Smolin.  Completed modification for ACCT 101 in Spring 2012. | Completed Sp. '12 | 5.2.4 |

**In addition to previous goals, during 2014-2015, we plan to:**

| | **Description** | **Actions / Target Date** | **Institutional Goal\*\*** |
|---|---|---|---|
| **Goal 1** | Accounting certificate should add  CIS 130 as an elective | Spring 14 | 1.1 |
| **Goal 2** | Revise SLOs, modify method of SLO assessment for Accounting 101 and assess SLOs for all remaining accounting courses. | Fall 13 | 5.1 |
| **Goal 3** | Update C-ID course descriptors for Accounting 101 & 102 to align with CSU requirements. | Fall 13 | |
| **Goal 4** | | | |

*For instutional goals visit link below.*
*http://www.citruscollege.edu/admin/planning/Documents/StrategicPlan2011-2016.pdf*

*\*\*For Educational and Facilities Master Plan, use table below.*

| |
|---|
| EFMP 1 – Develop curriculum for intermediate accounting aligned with the requirements of neighboring four-year institutions. |
| EFMP 2 – Add new courses: general ledger, accounting software, fraud examination, and CPA examination preparation. |

| EFMP 3 – Modify curriculum as needed to align with degree patterns proposed in response to SB 1440 |
| EFMP 4 – Develop new strategies to improve students' successful course completion of accounting courses. |

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## IX. Budget Recommendations for 2014 - 2015

(Add rows or attach additional pages as needed for complete description / discussion)

**Certificated Personnel** (FNIC)

| Position | Discuss impact on goals / SLOs | Impact | Priority |
|---|---|---|---|
| None | | | |
| | | | |

**Classified Personnel**

| Position | Discuss impact on goals / SLOs | Impact | Priority |
|---|---|---|---|
| None | | | |
| | | | |

**Staff Development** (Division)

| Item | Discuss impact on goals / SLOs | Cost | Impact | Priority |
|---|---|---|---|---|
| None | | | | |
| | | | | |

**Facilities** (Facilities)

| Describe repairs or modifications needed | Discuss impact on goals / SLOs | Building / Room | Impact | Priority |
|---|---|---|---|---|
| | | | | |
| | | | | |

**Computers / Software** (TeCS)

| Item | Discuss impact on goals / SLOs | Cost | Impact | Priority |
|---|---|---|---|---|
| Replace Classroom monitor with a larger wide-screen monitor (24" to 27') | | $200.00 | F | High |
| | | | | |
| | | | | |

**Equipment**

| Item | Discuss impact on goals / SLOs | Cost | Impact | Priority |
|---|---|---|---|---|
| 50" Hi-Definition TV | Enhance delivery of course content | $800 | F | High |
| Blu-ray player | Enhance delivery of course content | $100 | F | High |
| Tablets (e.g. Ipad) | Enhance delivery of course content & student collaboration | | | |
| Apple TV | Allows for wireless communication | $100 | F | High |

**Supplies** (Division)

| Item | Discuss impact on goals / SLOs | Cost | Impact | Priority |
|---|---|---|---|---|
| None | | | | |

# General Budget Guidelines

**Budget Preparation Tips:**

- Include items on the budget form that are needed for program success even if there is no financial need associated with the request (ie training that could be accomplished with on-campus resources, sharing of resources with another discipline or department etc.)

- Whenever possible, obtain actual cost for the items / equipment you wish to purchase.  This avoids situations where items are considered for purchase but it is determined that the actual cost greatly exceeds the original estimate.

- Identify unit cost (cost per item) and the number of units desired in requests.

- Indicate if there is a lower level of financial support that would be workable in your educational plan – if you request $30,000 for a classroom set of equipment (one item for each student), if $15,000 were available, would it be possible for two students to share an item?  Is the request "All or nothing"?

## Determining Budget Impact:

*Indicate one or more of the following areas that your request will affect:*

**M = Mission:**  Does the request assist the program in meeting the District's mission and established core competencies and / or diversity?

**N = Need:**  Does the request assist the program in addressing needs based on labor market data, enrollment, articulation, advisory committee, regional agreements, etc.?

**Q = Quality:**  Does the request assist the program in continuing or establishing appropriate lecture/lab unit values? Will the request assist in the regular reviewed / updated of course outlines? Is faculty development adequate? Does program need support in addressing the State and District emphasis on critical thinking, problem solving and written expression? Does program need support to meet stated objectives in the form of SLOs? Do course pre-requisites and co-requisites need to be validated?

**F = Feasibility:**  Does the request assist the program maintain adequate facilities, equipment, and library resources? Is there a need for repair or modification of facilities?  Is there a need for new equipment or supplies? Are course offerings frequent enough for students to make adequate progress in both day and evening programs? Does the program have adequate communication with & support from Counseling?

**C = Compliance:**  Does the request assist the program in meeting Federal, State & District requirements? (Do the course outlines meet state, district & federal regulations for content? Do vocational programs have regular advisory meetings?)

## Budget Priorities:

*When establishing priority, consider the following:*

Priority 1:  This item is mandated by law, rule, or district policy.
Priority 2:  This item is essential to program success.
Priority 3:  This item is necessary to maintain / improve program student learning outcomes.

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## X.  Career Technical Education

**TOP CODE:  0502.00**

**End of Spring Semester**

1.   **Advisory Committee meeting date(s):**

_____

_____

2. **Advisory Committee recommendations**

| | |
|---|---|
| 1. | We did not hold our annual advisory meeting this spring. |
| 2. | |
| 3. | |
| 4. | |
| 5. | |

3. **Are these Advisory Committee minutes on file with Academic Affairs?**

**YES _____    NO _____x**

4. **Vocational Funds**

| Source | Purpose | Amount |
|---|---|---|
| | | |
| | | |
| | | |

## 5. Labor Market Data 2008 – 2018
**(California Employment Department Labor Market Information for Los Angeles County)**

| Occupation | Soc Code | Employment Estimated | Employment Projected | Change |
|---|---|---|---|---|
| Accountant | 13-2011.01 | 134000 | 155200 | 15.8% |
| Bookkeeping, Accounting, Audit clerks | 43-3031 | 197800 | 225800 | 14.2% |
| | | | | % |
| | | | | % |
| | | | | % |
| | | | | % |

## 6. Discuss demand for workers in this TOP code based on CA Employment Development Department Labor Market Information for Los Angeles County and Advisory Committee input.  Describe the rationale for use of data regarding additional geographic areas.

## CORE INDICATORS

| Indicator | Negotiated Level (2013-14) | 2009-10 (Actual) | 2010-11 (Actual) | 2011-12 (actual) | 2012-13 (actual) | 2013-14 (planning) |
|---|---|---|---|---|---|---|
| 1. Technical Skill Attainment | 87.27% | 76.52 | 81.37 | 77.78 | 72.38 | 77.94 |
| 2. Credential, Certificate, or Degree | 81.50% | 68.42 | 80.65 | 82.46 | 93.18 | 87.32 |
| 3. Persistence or Transfer | 86.50% | 88.64 | 85.29 | 88.79 | 95.24 | 93.23 |
| 4. Placement | 76.97% | 81.58 | 67.39 | 79.31 | 76.47 | 81.48 |
| 5. Nontraditional Participation | 22.60% | 47.73 | 42.16 | 43.52 | 50.48 | 46.32 |
| 6. Nontraditional Completion | 26.50% | 53.85 | 54.84 | 47.69 | 53.45 | 53.57 |