



Accounting

ANNUAL PROGRAM REVIEW and PLAN 2011

Faculty and Staff (List all)

Full Time	Adjunct	Support Staff
Borja, Patrick		
Smolin, Robert		



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 associate degree, 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. Students may earn a certificate of achievement in accounting. 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 developed 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:

- We discovered that our initial SLO assessment tool does not properly measure student performance and needs to be modified.
- The Certificate needs to be updated to include Accounting 100 as a required course and to include the tax class as an optional course be not a requirement for the certificate.

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 expand assessment to all accounting classes over the next program review cycle as well as evaluate results of our initial assessment of Accounting 101.



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II. Curriculum

Course Number and Title <small>(Courses must be reviewed every six years to remain active)</small>	Date of last Curriculum Committee Review	2010 Course offerings By Term and # of Sections				SLOs Assessed (Semester / year)
		Winter	Spring	Summer	Fall	
ACCT 100 Accounting	S08	0	1	0	1	Spring 11
ACCT 101 Financial Accounting	S06	1	6	1	6	Fall 10
ACCT 101H Financial	F06					N/A – course not being offered
ACCT 102 Managerial Accounting	F08	0	3	0	3	Spring 11
ACCT 110 Income Tax Accounting	S08					N/A – course not being offered
ACCT 115 QuickBooks	F09					N/A – course not being offered

III. Degrees and Certificates

Title	Type	Date Approved by Chancellor's Office	Number Awarded 2007	Number Awarded 2008	Number Awarded 2009	Number Awarded 2010
Accounting	C	2006	9	6	4	8
Business	AS	1965	121	140	140	175
Liberal Arts: Business Technology	AA	2009	0	0	0	2

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

2011 Annual Program Review and Plan:
 ACCT

IV. Sections Offered

	Winter 2010	Spring 2010	Summer 2010	Fall 2010
On-Campus				
On-Campus by Term Length				
Full Term	0	8	0	7
Short Term	0	0	0	0
On-Campus Subtotal	0	8	0	7
On Campus By Schedule				
Morning Before 11:59 am	0	4	0	4
Afternoon Noon to 4:29 pm	0	2	0	2
Evening After 4:30 pm	0	2	0	1
Weekend Friday after 4:30 pm, Saturday, or Sunday	0	0	0	0
Arranged Hours Meeting time beginning is unknown	0	0	0	0
On-Campus Subtotal	0	8	0	7
Distance Education				
Distance Ed Full-term	0	2	0	3
Distance Ed Short-term	1	0	1	0
Distance Ed Subtotal	1	2	1	3
Total	1	10	1	10
Course Retention*	83.6%	92.0%	82.7%	90.5%
Course Success**	45.5%	56.3%	53.8%	57.7%

* Retention is defined as the percent of students receiving all grades except W.

** Success is defined as a student taking a credit course and earning a grade of A, B, C, CR, or P.

V. Student Demographics

Gender	College 2009-10	2006-07	2007-08	2008-09	2009-10
Female	53.1%	50.6%	49.2%	47.0%	45.6%
Male	44.7%	49.3%	49.5%	50.1%	50.7%
Unknown	2.2%	< 1%	1.3%	2.9%	3.7%

Ethnicity	College 2009-10	2006-07	2007-08	2008-09	2009-10
Asian/Filipino/Pacific Islander	9.0%	23.3%	23.5%	19.8%	14.0%
Black/African American	5.6%	4.7%	3.8%	4.5%	4.5%
Hispanic/Latino	46.2%	36.4%	34.9%	37.1%	38.2%
White	25.1%	30.2%	28.3%	24.0%	26.4%
Other*	14.1%	5.4%	9.5%	14.6%	16.9%

* Other includes Native American, two or more races, and unknown.

VI. Career Technical Education Programs

TOP CODE: 0502.00

CORE INDICATORS

Indicator	Negotiated Level	2008-09 (Actual)	2009-10 (Actual)	2010-11 (Actual)	2011-12 (Proposed)
1. Technical Skill Attainment	88.81%		76.52	81.37	77.78
2. Credential, Certificate, or Degree	82.05%		68.42	80.65	82.46
3. Persistence or Transfer	85.96%		88.64	85.29	88.79
4. Placement	81.72%		81.58	67.39	79.31
5. Nontraditional Participation	20.37%		47.73	42.16	43.52
6. Nontraditional Completion	25.99%		53.85	54.84	47.69

Core 1 - Skill Attainment, GPA 2.0 & Above:

Core 2 - Completions, Certificates, Degrees and Transfer Ready :)

Core 3 - Persistence in Higher Education :)

Core 4 - Employment: 79.86% Performance Goal

Core 5 - Training Leading to Non-traditional Employment:

Source: CCCC MIS Database, EDD Base Wage File, CSU Chancellor's Office, UC Office of the President, 2000 Census, Student Loan Clearing House

VII. Student Accomplishments

Provide examples of individual student success or instructional strategies that were effective.

Audio visual recordings using lecture capture have been integrated into Accounting 101 during the summer of 2011. Student feedback has been very positive as to the usefulness and effectiveness of this instructional tool.

One of our past students, Eric Fox was awarded Beta Alpha Psi's (a national honors fraternity for accounting majors) first Medal of Inspiration award in 2008 for overcoming substantial difficulties in his life. Additionally, he was a past Citrus College Key of Knowledge Award winner.

Phoebe Sulzen, another past student, was awarded a Citrus College Key of Knowledge Award in 2010.

Achievement Awards in accounting for Spring 2011 were awarded to the following outstanding students: Gabriela Diaz-Vargas, and Stephanie Stull.

VIII. Student Learning Outcomes Assessment Reflection

SLO ASSESSMENT RESULTS: Upon reflection with program colleagues (or self-reflection for programs with one instructor only); please provide a brief narrative to the following: *Utilizing information garnered from SLO assessment data at the course level; please describe results or faculty recommendations for changes and/or continuations relevant at both the course and program level. Address GE classes specifically.*

Based upon the results of our initial assessment we decided that we were not satisfied with the reliability of the assessment technique. Accordingly we have modified our assessment technique and will implement it in the Fall of 2011. We believe that our new assessment technique will yield more reliable results.



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IX. Progress toward previous goals

During 2010, we accomplished:

	Previous Goals	Progress/ Persons Responsible	Status	Year 1 Strategic Plan Objectives
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	Spring '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	Fall '13	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	Fall '11	
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	Spring '12	3.1.1
Goal 5 2010-11	Work with DSPS to explore additional ways for providing effective access to our	Borja	Spring '12	2.2.4

	classrooms and our courses for disabled students.			
Goal 6 2010-11	Update Accounting Certificate to include Accounting 100 as a required course and to include Accounting 110 as a optional course to improve the preparedness of certificate recipients and better satisfy the needs of the business environment.	Borja	Spring '12	2.2.6
Goal 7 2010-11	Revise SLOs, modify method of SLO assessment for Accounting 101 and assess SLOs for all remaining accounting courses.	Smolin	Fall '11	5.2.4

In addition to previous goals, during 2011, we plan to:

	Description	Actions / Target Date	Year 1 Strategic Plan Objectives**
Goal 1 2011	No new goals at this time.		
Goal 2 2011			
Goal 3 2011			
Goal 4 2011			

****See the Preface for information related to Year 1 Strategic Plan Objectives for 2011.**



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X. Budget Recommendations for 2012

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
Replace whiteboards	Improve delivery of course content	LB-208	F	Medium

Computers / Software (TeCS)

Item	Discuss impact on goals / SLOs	Cost	Impact	Priority
Update classroom computer	Improve delivery of course content	\$2,000	F	Medium
Update operating system, general ledger and applications program	Improve deliver of course content		F	High

Equipment

Item	Discuss impact on goals / SLOs	Cost	Impact	Priority
Television	Enhance delivery of course content	\$1,500	F	Medium
DVD/Blu-ray player	Enhance delivery of course content	\$500	F	Medium

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 (i.e. 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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XI. Career Technical Education

1. **Advisory Committee meeting date(s):** Last: June 10, 2011
Next: June 8, 2012

2. **Advisory Committee recommendations**

1.	
2.	
3.	
4.	
5.	

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

YES NO

4. **Vocational Funds**

Source	Purpose	Amount

5. **Labor Market Data 2008 – 2018**

(California Employment Department Labor Market Information for Los Angeles County)

Soc Code	Occupation	Employment Estimated	Employment Projected	Change
43-3031	Bookkeeping, accounting, and auditing clerks	62800	67220	7%
43-3051	Payroll and timekeeping clerks	5710	5150	-9.8%

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.

Based on advisory committee input and the California EDD Labor Market Information for Los Angeles County for 2008-2018, the current estimated employment for bookkeeping, accounting, and auditing clerks is lower (by 7%) than the estimates for projected future employment in those jobs. For that reason, it would appear that there is and will continue to be a demand for more employees in accounting-related jobs for the foreseeable future. In addition, and for the same reasons that the LA County data was useful, similar statistical analyses for other California counties (and particularly for those in Southern California representing the Citrus College constituencies) might also be useful to effectively evaluate the prospective market needs for accounting-related jobs in those counties.