CitrusCollege

Accounting
Instructional Program Review 2010-2011

Spring 2011

Prepared by

Patrick M. Borja   Professor   Robert Smolin   Professor

Accounting Program Review Committee Members

Name	Title
Patrick M. Borja	Professor
Robert Smolin	Professor
Patrick M Borja	Curriculum Representative
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Michelle Plug	Articulation Officer
Jim Woolum	Program Review Coordinator
Irene Malmgren	Vice President Academic Affairs
Stephen Lindsey	Dean of Business, CSIS, Distance Education, Library

PROGRAM REVIEW – Accounting

The final summary of the program review process for Accounting is attached to this page.

I affirm that this program has been reviewed according to the accepted District procedures for program review and that the final summary accurately reflects the consensus of the members of the review committee.

Stephen L. Lindsey, Dean of Business, CSIS, DE and Library	date
Michelle Plug, Articulation Officer	date
David Kary, Chair of Curriculum Committee	date
Irene Malmgren, Vice President of Academic Affairs	date
Roberta Eisel, Academic Senate President	date
Geraldine M. Perri, Superintendent/President	date

It will be the department's responsibility to communicate review recommendations with additional offices and services.

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1. Executive Summary

I. PROGRAM HISTORY

The Accounting program is a business-related program which falls under the umbrella of the Business Department. It is comprised of two full-time faculty members. Due to budget constraints, there are no adjunct members at the time of this review. Since the last program review, we have offered courses in College Accounting, Financial Accounting, Managerial Accounting, Income Tax Accounting and QuickBooks.

II. STRENGTH/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 SLO's for all of the Accounting courses.

Faculty is dedicated to the ongoing success of the program and maintains currency in the field by actively participating in ongoing continuing professional education, educational seminars and focus groups.

III. WEAKNESSES / LESSONS LEARNED

We discovered that our initial SLO assessment tool does not properly measure student performance and needs to be modified.

The Accounting Certificate needs to be updated to allow increased flexibility to complete the certificate in a timely manner and to add relevant courses to the course selection for the certificate.

IV. 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 SLO's 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.

2. Faculty

Full-Time Faculty	Adjunct Faculty
Patrick M. Borja	None
Robert Smolin	

3. Program description and mission

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 and practical application in the business and accounting environments.

4. Program Goals and Objectives

The goals and objectives of the Accounting department are congruous with those of the Business department because the Accounting department is part of the Business department and does not offer an Accounting-specific degree.

The goals and objectives of the Accounting Program are:

a) Provide basic accounting knowledge and skills for students.
b) Prepare students to enter the job market.
c) Provide courses required for students to complete an Associate of Science degree.
d) Provide transfer credit to four-year colleges and universities.
e) Provide courses required for a certificate in accounting.
f) Provide courses to support other curricular areas on campus such as Automotive, Cosmetology and Recording Arts Technology.
g) Provide classes for enrichment and upgrading of skills for students currently employed.

5. Review of previous recommendations

PREVIOUS RECOMMENDATIONS COMPLETED - NEED

●Offer additional accounting courses in an online format.
 - Response: We have added two additional accounting courses (Accounting 100 & 102) in an online format.

●Continue to monitor accounting courses using software and technology.
 - Response: We have monitored the software and technology used in the accounting courses to ensure that applications and programs being used are current and appropriate.

●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.
 - Response: The accounting courses continue to articulate with four-year colleges and universities for transfer credit.

●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.
 - Response: We have monitored our need for additional full-time faculty in order to meet state requirements relative to the full-time/part-time ratio. We have not needed to hire another full time faculty member due to budgetary constraints resulting in a reduction of course sections offered.

●Continue to review offerings during the day, evening and through distance education as student demand increases.
 - Response: We have monitored course offerings during the day, evening and through distance education and adjusted offerings to meet demand.

●Increase utilization of technology in Accounting Program courses.
 - Response: We have monitored the software and technology used in the accounting courses to ensure that applications and programs being used are current and appropriate.

●Industry representatives should continue to be solicited for advice to keep our program aligned with the needs of the business community.
 - Response: We have met with the Business Advisory Council annually over the past six years to keep our program aligned with the needs of the business community.

●Create a Tax Preparers Certificate program.
 - Response: Due to budgetary constraints, this recommendation is no longer being pursued. As conditions improve, we will assess feasibility of a tax preparer's program.

●Create a Voluntary Income Tax Assistance (VITA) program to help the local community.
 - Response: Due to budgetary constraints, this recommendation is no longer being pursued. As conditions improve, we will assess feasibility of a VITA program.

●Create an accounting honors program.
 - Response: An accounting honors course has been created and approved by curriculum but is not currently offered due to budgetary constraints.

●Survey students and surrounding colleges to determine demand for courses currently dormant but in the course catalogue.
 - Response: Due to a lack of demand we have removed all dormant courses other than Quick Books and Income Tax.

PREVIOUS RECOMMENDATIONS COMPLETED - QUALITY

●Meet with the Business Advisory Committee to ensure that Accounting Program courses are meeting industry needs.
 - Response: We have met annually 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.
 - Response: Student learning outcomes have been developed and integrated into each course outline.

●Develop and revise the program's student learning outcomes to insure they remain consistent with the College's Educational Competencies.
 - Response: Program student learning outcomes have been developed.

●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.
 - Response: All syllabi include 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.
 - Response: Course outlines and syllabi have been revised.

●Faculty should review courses for sensitivity to cultural differences and ethics in the context of business.
 - Response: Faculty has reviewed courses, including textbooks and supplemental resources, i.e. educational DVD's, 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).
 - Response: The Accounting faculty have decided to use publisher-provided audio-visual resources due to the high cost of commercially-produced audio-visual resources that include closed captions.

●The District should continue to support the quality of the faculty by hiring full-time accounting instructors when needed.
 - Response: An additional full-time accounting faculty member was not needed during this review period.

●Courses required for the accounting certificate should remain available to students for a reasonable period of time.

- Response: Courses required for the accounting certificate have remained available to students for a reasonable period of time to allow completion of the certificate program.

●Class descriptions should be reviewed and modified as needed.
 - Response: Class descriptions have been reviewed and updated to satisfy curriculum requirements.

PREVIOUS RECOMMENDATIONS COMPLETED - FEASIBILITY

●Continue to integrate technology within the curriculum.
 - Response: The Accounting Program has integrated technology within the curriculum.

●More promotion of the Accounting Program.
 - Response: The Accounting faculty has promoted the Accounting Program through the Citrus College annual open house/parent night held on campus.

PREVIOUS RECOMMENDATIONS COMPLETED - COMPLIANCE

●Implement service learning work experience opportunities (such as VITA) to enrich student readiness for the work force.
 - Response: The implementation of a Volunteer Income Tax Assistance (VITA) program was not actively pursued during the review period because the level of student interest in the revived income tax course was not sufficient enough to support a VITA program during this past six-year review period. Budgetary constraints during the last (two or three) academic years resulted in temporarily discontinuing offering the income tax course thereby reducing the number of potential candidates to recruit for a VITA program

●Continue to review syllabi, course outlines, and course prerequisites, and the long-range plan.
 - Response: We have reviewed syllabi, course outlines, and course prerequisites, and the long-range plan to ensure that all courses continue to comply with all federal, state and district requirements.

●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.
 - Response: We have reviewed the curriculum and have received input from the Business Advisory Committee to ensure courses remain current and relevant.

PREVIOUS RECOMMENDATIONS COMPLETED - MISSION

●Continue to integrate technology into the current accounting curriculum.
 - Response: We have updated the use of technology in all of the accounting courses offered.

●Continue to list the Accounting Certificate in the Citrus Catalog and update periodically to keep current.
 - Response: We have updated the Accounting certificate based on feedback received from the Business Advisory Committee.

●List appropriate cross referencing of accounting under the business category in the college catalog.
 - Response: We have cross referenced all accounting classes to the Business category in the college catalog.

●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.
 - Response: The Accounting Program has participated in recruitment activities to attract ethnically diverse students in our District to our department.

●Continue to review and enhance the business major for the Associate of Science degree (AS).
 - Response: The Accounting faculty have reviewed and enhanced the Accounting Program by deleting outdated/dormant courses, adding distance education classes for existing accounting courses, developing an accounting honors course, enhancing the accounting certificate and reclassifying computer application courses, such as Microsoft Excel, from Accounting to Office Technology.

●Take steps deemed appropriate to strengthen interest and participation in tax classes.
 - Response: We reintroduced the income tax class but due to recent budget cuts, the class is not currently offered.

●Re-establish interest and participation in QuickBooks class.
 - Response: We reintroduced the QuickBooks class but due to recent budget cuts, the class is not currently offered.

●Initiate contact with the local business community and re-establish a Business Advisory Committee to provide input that will enhance the Accounting Program.
 - Response: We have initiated contact with the local business community and re-established a Business Advisory Committee to provide input that will enhance the Accounting Program. This committee meets annually and has provided valuable feedback and suggestions for enhancements to the Accounting Program.

6. List and Review of Degrees, Certificates, and Awards

The Accounting Program offers a sufficient number of class sections to allow a full time, prepared student to efficiently complete their business degree within two years. Our program supports transfer to four-year institutions to complete a bachelor's degree in business. All accounting classes fulfill articulation requirements to the CSU and UC institutions throughout the state.

The only course with a pre-requisite is Accounting 102 which cannot be taken until Accounting 101 has been successfully completed. Other courses have recommended classes but do not have any pre-requisites. As with the other business courses offered at Citrus, this allows students to take business courses in any order that works well for the student.

The Accounting Certificate offered by Citrus College has been reviewed to ensure that it continues to meet the needs of the business community and that the justification for its existence is still appropriate. Since our last program review, there have been 88 certificates awarded to students as shown below:

2004-05: 16
2005-06: 20
2006-07: 18
2007-08: 12
2008-09:   8
2009-10: 14

We have observed a downward trend in the number of accounting certificates awarded. We believe this is attributed to the faculty emphasizing transfer to four-year universities. As a result, the certificate has not been heavily promoted. However, additional costs related to offering the certificate, if any, are minimal. Therefore we take the position that even though only a handful of students earn the certificate each year, it is still providing benefit to the local community. We believe that Citrus should continue to offer an Accounting certificate.

Accounting Certificate Map

Semester	Course	Course Title	Units
Fall	ACCT 101	Financial Accounting	4
	BUS 130	Introduction to Business	3
	OFF 101	Introduction to Microsoft Office Applications*	3
Spring	ACCT 102	Managerial Accounting	4
	BUS 132	Ethics in Business	3
	BUS 160	Business Law and the legal environment**	3
Total			20

*OFF 120 Excel Spreadsheet may be taken in lieu of OFF 101.
**BUS 160 is an elective course and may be substituted for any one of the following courses:

        BUS 146   Personal Finance
        BUS 150   Business English
        BUS 152   Business Communications

Degree or Certificate Title	Date last reviewed by Curriculum	Average number of awards each year	Date degree SLOs written	Date degree SLOs Assessed	Date last reviewed by Advisory Council
Accounting Certificate	2008	14	None	N/A	June 2010

Accounting Certificate
Required Courses:
ACCT 101 Financial Accounting
ACCT 102 Managerial Accounting
BUS 130   Introduction to Business
BUS 132   Ethics in Business
OFF 101   Introduction to Microsoft Office Applications
or
OFF 120   Excel Spreadsheet

Elective Courses:
BUS 146   Personal Finance
BUS 150   Business English
BUS 152   Business Communications
BUS 160   Business Law and the Legal Environment

7. List of Industry-Based Standard Certificates and Licenses

None

8. Advisory Committee or Council *

* Applies only to programs with CTE courses

We typically hold advisory committee meetings annually in May or June of each academic year. The last advisory committee meeting was held on June 5, 2010. The minutes for these meetings can be found in the office of the Administrative Assistant for the Dean of Business, CSIS, Distance Education, and Library, who is the chair of the committee. These meetings are attended by all of the business, accounting, real estate, office technology, and CSIS faculty.

The advisory committee meetings are primarily held for the benefit of the office technology and CSIS programs. There is also an accounting certificate for which the advisory committee provides input. The meetings ensure that these programs get input from the local business community members regarding what they are looking for from Citrus students who

are seeking immediate employment. Feedback during these meetings has been integrated into the Accounting certificate course requirements.

Data that is readily available for our vocational progams (student satisfaction, employer satisfaction and labor market data) is not available for the Accounting program. Although the Accounting Program has granted 88 certificates over the most recent 6 year period, our primary focus is on transfer to the four-year universities.

The names of the individuals and businesses serving on the advisory committee are listed below:

Name	Position / Company
Steve Osborn	West Coast Services
Christina Trejo	Methodist Hospital
Gloria Gehres	San Gabriel Valley Tribune
Daniel Londo	Century 21
Ilene Bezjian	Dean, School of Business & Mgmt. Azusa Pacific University
Minnie Scott	Custom Marketing Service
Matthew Souza	Downey Savings and Loan
David Hutchins	Centex Homes
Chris Kelly	Biosense Webster
Mr. Lou Sabandal	Rainbird Product Research
Linda Esquivel & Sandra Aimienta	Foothill Federal Credit Union
Mark Sokol & Jaclyn Dickens	Decore-ative Specialties
Scott Magnusson	Gladstone High School
Paul Sarmas, Ph.D.	Former Chair, Finance, Real Estate and Law Dept. College of Business Administration California State Polytechnic Univ., Pomona
Jamie Rush	Los Angeles Times

9. Program Student Learning Outcomes

The Accounting Program has adopted the Institutional General Education Competencies of Citrus College (as approved by Steering December 8, 2008). 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 certificate from Citrus College, must demonstrate effectively assessed awareness, understanding, knowledge, skills, and abilities in the selected competencies.

Students completing courses in the Accounting Program will have acquired the following competencies:

1) Communication (personal expression and information acquisition)

Develop the ability to effectively communicate economic and financial information presented in the form of financial statements and management reports

2) Computation

Develop the ability to record and process business transactions, measure financial and managerial performance and calculate tax implications of business activity

3) Creative, Critical, and Analytical Thinking, and Information Competency

Develop critical and analytical skills used to evaluate economic and financial performance

4) Community/Global Consciousness and Responsibility

Develop awareness of the importance of ethical behavior in the business environment and its impact on society

5) Technology

Demonstrate understanding of technology commonly used in the accounting environment such as general ledger software and spreadsheets

6) Discipline / (Subject Area Specific Content Material)
- a. Understand the role of accounting within the business environment
- b. Understand the tools used to commonly measure business performance
- c. Recognize and understand the importance of accounting standards and regulatory provisions

	Communication	Computation	Critical Analytical Thinking	Global Consciousness	Technology	Subject Area Content
ACCT Program-level SLOs	ACCT #1 Speaking and Writing	ACCT #2 Financial Understanding	ACCT #3 Analyzing	ACCT #4 Ethical behavior	ACCT #5 Utilization of Accounting Applications	ACCT #6 Accounting and regulatory environment
ACCT 100						
SLO #1A	X					
SLO #1B	X					
SLO #2A						X
SLO #2B						X
SLO #2C						X
SLO #3A			X			
SLO #3B			X			
SLO #3C			X			
SLO #3D			X			
SLO #4A					X	
ACCT 101						
SLO #1	X					
SLO #2		X				
SLO #3			X			
SLO #4					X	
SLO #5				X		
ACCT 101H						
SLO #1	X					
SLO #2		X				
SLO #3			X			
SLO #4					X	
SLO #5				X		
ACCT 102						
SLO #1	X					
SLO #2		X				
SLO #3			X			
SLO #4				X		
ACCT 110						
SLO #1A	X					
SLO #1B	X					
SLO #2A		X				
SLO #2B		X				
SLO #3A						X
SLO #3B						X
SLO #4			X			
SLO #5				X		
SLO #6					X	
ACCT 115						
SLO #1	X					
SLO #2					X	
SLO #3			X			

10. Curriculum Review and Student Learning Outcomes Assessment

The Accounting Program currently offers six courses. During the past six years, several inactive and outdated courses were removed from the program's list of course offerings. The courses that were removed include the following:

ACCT 103 Computer Accounting
ACCT 105 Cost Accounting
ACCT 109 Fundamentals of Tax Preparation
ACCT 111 Advanced Income Tax Accounting
ACCT 112 Computer Income Tax Preparation/Turbo Tax
ACCT 117 Accounting with Microcomputers
ACCT 118 Payroll Accounting

Curriculum/SLO Assessment Map
Accounting Program

Course Number	Course Name	Last Reviewed by Curriculum Committee	*Date for next revision (six year cycle)	Date Last Offered	**Most Recent SLO's Assessed
Acct 100	College Accounting	March '08	2014	Fall '10	Fall 2010
Acct 101	Financial Accounting	Sep. '08	2014	Fall '10	Fall 2010
Acct101H	Financial Accounting - Honors	Nov. '06	2012	N.A.	N/A
Acct 102	Managerial Accounting	Sep. '08	2014	Fall '10	Fall 2010
Acct 110	Income Tax Accounting	March '08	2014	Fall '07	Fall 2007
Acct 115	Quickbooks	October '09	2015	Spring '08	Spring 2008

11. Evaluation Criteria – Need

COMMENDATIONS:

a)   The need for the Accounting Program has been established by reviewing course enrollment trends and growth, articulation requirements and agreements, and advisory committee recommendations. Data from the Employment Development Department of California indicate that job growth in this area will remain strong for the next several years.

b)   Over the past six years, the enrollment in the accounting courses decreased during the fall semesters by 16 percent and increased during the spring semesters by 12 percent. During the most recent two years, we have decreased class offerings by more than 25 percent in both fall and spring semesters, due primarily to state budgetary constraints imposed on the community college system. We have observed that class size, on

average, has increased by over 20 percent in the fall and over 56 percent in the spring as a result of the reduction in class sections.

c) The retention rate for the accounting courses has increased over the past several years, ending with a 90.6 percent retention rate for Fall 2009 and an 92 percent retention rate for Spring 2010.   (See Key Performance Indicators for those programs at line 21.)

d) The Accounting Program has experienced continued growth in the average number of students enrolled per section. For example, courses offered from Fall 2009 through and including Spring 2010, the average number of students per section was approximately 47 as compared to class size of approximately 35 for the academic year 04/05. (See Key Performance Indicators for those programs at lines 4 and 13.)

e) Accounting courses continue to be accepted for transfer at all of the major local four-year colleges and universities.

f) All of the retention and enrollment growth numbers, as well as the transferability of the accounting courses to the four-year colleges and universities, support the ongoing need for this program.

12. Evaluation Criteria – Quality

COMMENDATIONS:

a) The Accounting courses continue to be appropriate given the demands of the community and the articulation requirements to four year institutions.

b) The course outlines of record have been reviewed and updated on a continual basis. The faculty has worked together to establish student learning outcomes for all accounting courses in the accounting program. All course outlines of record include SLO's that are in the process of being assessed or are scheduled to be assessed.

c) Faculty in the Accounting Program satisfy district qualifications. Full time faculty participate in professional associations, conduct workshops, and have held leadership roles on campus.

d) The Accounting Program faculty are diverse

e) Accounting Program courses support the state and district educational competencies with emphasis on critical thinking, computation, and global consciousness.

f) Accounting Program courses were compared to several community colleges in southern California, and our course offerings are consistent with these colleges.

13. Evaluation Criteria – Feasibility

COMMENDATIONS:

a) The Accounting Program refers students to counseling services and other services on a continuing and regular basis. In addition, instructors occasionally invite counselors to speak to students in class. In addition, instructors occasionally meet with their own students individually to discuss career and transfer options.

b) Facilities, equipment and library resources are adequate for the Accounting Program. Besides offering access to numerous business publications, the library offers access to reserve copies of course textbooks and other supplemental learning resources. In addition, the accounting classrooms are equipped with appropriate technology and software, including overhead projectors and smart panel computer stations. The accounting faculty use e-mail, telephones, and blackboard to communicate with students on a regular basis.

c) Prepared students can complete the required transferable accounting courses in two semesters. The accounting courses required for business students are offered during both semesters. At least one accounting course is offered during the winter and summer sessions.

d) The Accounting Program offers accounting courses in a variety of times and formats including many day and evening classes as well as distance education classes. The accounting faculty is continually working to update and enhance course content and course offerings.

e) Since 2009, 100% of the accounting courses have been taught by full time faculty. During the review period prior to 2009 over 75% of accounting courses were taught by full time faculty.

f) The Accounting Program, as part of the Business Department has consistently operated within its budget. See key performance indicators at line 23-29.

14. Evaluation Criteria – Compliance

COMMENDATIONS

a) All Accounting course outlines have been reviewed by faculty and updated to satisfy curriculum requirements. Those accounting courses within the Accounting Program that are required as part of a four year business degree continue to articulate with the California State University and University of California systems.

b) All Accounting courses comply with Federal, State and District regulations and with district policies and its mission statement.

c) The Accounting Program offers a certificate in Accounting and therefore participates in the annual Business Advisory Meeting with local business leaders to ensure compliance with state chancellor's office requirements.

d) All of the facilities, equipment and classrooms that serve the Accounting Program meet the ADA, industry and/or OSHA requirements.

15. Evaluation Criteria – Other

MISSION

COMMENDATIONS

a) The Accounting Program conforms with the district's mission to prepare students to transfer to four year institutions and offers lower division course work leading to an associates degree.

b) The Accounting Program's students are from culturally diverse groups. The department is sensitive to the various needs of the diverse student population, offers distance education and night classes, and develops topical courses.

c) The Accounting Program meets the mission and the core competencies of the District.

d) The Accounting Program meets the institutional core competencies by offering a wide variety of courses that stress problem solving, decision making, teamwork, communication skills, computation, use of technology, critical/analytical thinking and global consciousness and responsibility.

e) The Accounting Program's average success rate per semester over the past six years is 58.1 percent, which, as we understand it, is consistent with the retention rates of other departments on campus. The average retention rate over the past six years is 88 percent, which as we understand it, is consistent with the success rates of other departments on campus.

f) The current demographic profile of the Accounting Program students is 50% male and 49% female with 1% not reporting. The Accounting Program also has a student population with diverse age ranges and ethnic backgrounds. (See attached Key Performance Indicators for age and ethnic demographics.)

g) The Accounting Program offers a certificate that provides occupational education for students preparing for employment in the accounting field.

h) The Accounting Program has integrated technology into the program and monitors and updates technology as necessary to remain current with the needs of the accounting industry.

i) In the 2009-2010 academic year a decrease in success rates was observed. We believe that this can be primarily attributed to three factors;

First, due to a significant reduction in class sections offered, the average class size has increased from 35 to 47. We believe that the additional classroom crowding may have negatively affected student performance.

Second, as we have increased the number of on-line accounting classes offered as well as increased the maximum number of students allowed per class, we believe this also contributes to a decrease in our success rates

Last, both faculty members have had a tendency to keep absentee students on their rosters rather than drop them. This will contribute to a decrease in success rates. Both faculty members recognize that they need to be more diligent in dropping those students who have either stopped attending classes or have missed an unacceptable number of classes

16. Recommendations

Rank	Description of recommendation (actions or behaviors to be completed)	Responsible person(s)	Target Date	Personnel	Facilities	Equip. / Software	Supplies
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	☒	☐	☐	☒

#	Description						
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 form the teacher.	Smolin	Fall 13	☐	☒	☒	☐
3	Bring in professionals from the accounting industry to speak to classes on current issues as well as career opportunities wthin accounting.	Smolin	Fall 11	☒	☐	☐	☐
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	☒	☐	☐	☒
5	Work with DSPS to explore additional ways for providing effective access to our classrooms and our courses for disabled students.	Borja	Spring 12	☒	☒	☒	☐
6	Update Accounting Certificate as follows: --include Accounting 100 as a required course --CSIS 130 may be taken as an alternative to Office 101 as a required course --CSIS 162 may be taken as an alternative to Office 120 as a required course --add Accounting 110 as an optional course	Borja	Spring 12	☒	☐	☐	☐
7	Revise SLO's, modify method of SLO assessment for Accounting 101 and assess SLO's for all remaining accounting courses.	Smolin	Fall 11	☒	☐	☐	☐
8	Update Accounting Certificate, including submission to the Curriculum Committee for	Smolin	Spring 12	☒	☐	☐	☐

	review and approval						
9	Research & develop an Accounting Transfer Associates Degree that complies with the specifications of SB-1440	Smolin	Fall 2013	☒	☐	☐	☐
10	Develop program level student learning outcomes for the Accounting Program.	Borja	Spring 2013	☒	☐	☐	☐

17. Budget Recommendations

Resources are needed in the following areas:

Certificated Personnel (FNIC)

Position	Discuss impact on goals / SLOs	Impact ◊	Priority ‡
one full time instructor	Maintain high quality as program expands	N, Q, C	B

Classified Personnel

Position	Discuss impact on goals / SLOs	Impact ◊	Priority ‡

Facilities

Facilities / repairs or modifications needed	Discuss impact on goals / SLOs	Bldg / Room	Impact ◊	Priority ‡
replace whiteboards	Improve delivery of course content	LB-208	F	B

Computers / Software (Tecs)

Item	Discuss impact on goals / SLOs	Cost	Impact ◊	Priority ‡
new/current computer for LB-208	Improve delivery of course content	$2000	F	B
operating system, general ledger and applications	Improve delivery of course content	$1000	F	B

Equipment

Item	Discuss impact on goals / SLOs	Cost	Impact ◊	Priority ‡
television	Enhance delivery of course content	$1500	F	B
DVD/blueray	Enhance delivery of course content	$500	F	B

Supplies (Division)

Item	Discuss impact on goals / SLOs	Cost	Impact ◊	Priority ‡

Additional information:

◊ **Impact:**
M = Mission: Does program meet the District's mission and established core competencies? Does program reflect the District's diversity?
N = Need: How is program addressing needs based on labor market data, enrollment, articulation, advisory committee, regional agreements, etc.?
Q = Quality: Are lecture/lab unit values appropriate? Have the course outlines been reviewed / updated regularly? Are disciplines appropriate? Is faculty development adequate? Does program support State and District emphasis on critical thinking, problem solving and written expression? Does program meet stated objectives in the form of SLOs? Are course pre-requisites and co-requisites validated?
F = Feasibility: Are facilities, equipment, and library resources adequate? Are evening programs and services adequate? 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: Do course requisites meet Federal, State & District requirements? Do the course outlines meet state, district & federal regulations for content? Do vocational programs have regular advisory meetings?

‡ **Priority:**
A. Is this goal mandated by law, rule, or district policy?
B. Is this goal essential to program success?
C. Is this goal necessary to maintain / improve program student learning outcomes?

Attachment A: Key Performance Indicator data pages

	Key Performance Indicators	Fall04	Fall05	Fall06	Fall07	Fall08	Fall09
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Program Access						
3	Courses Offered	5.0	3.0	3.0	5.0	3.0	3.0
4	Sections Offered	13.0	11.0	13.0	15.0	13.0	9.0
5	Morning Secions	4.0	4.0	5.0	6.0	5.0	3.0
6	Afternoon Sections	2.0	2.0	2.0	3.0	3.0	2.0
7	Evening Sections	6.0	4.0	4.0	4.0	2.0	1.0
8	Arranged Sections	1	1	2	2	3	3
9	Weekend Sections	0	0	0	0	0	0
10	Short Term Sections	0.0	0.0	0.0	0.0	0.0	0.0
11	DistanceEd Full-Term Sections	1.0	1.0	2.0	2.0	3.0	3.0
12	DistanceEd Short-Term Sections	0	0	0	2	3	3
13	Enrollment	509	412	423	438	434	426
14	Weekly Student Contact hours (WSCH)	1921.2	1606.2	1656.7	1730.9	1972.6	1854.0
15	Full-Time Equivalent Students (FTES)	65.9	55.1	56.8	53.4	60.9	57.2
	Program Resources						
16	Full-Time Equivalent Faculty (FTEF)	3.2	2.9	3.4	3.9	3.8	2.6
17	Credit Reimbursement Rate	**$2,922.30**	**$3,259.71**	**$3,476.34**	**$3,668.28**	**$3,834.46**	**$3,834.46**
	Program Operation						
18	WSCH/FTEF	590.5	562.2	488.1	440.8	504.5	707.2
19	FTES/FTEF	20.3	19.3	16.9	13.6	16.1	22.3
20	Fill Rate at Census	88.4	80.0	71.7	58.2	68.6	87.9
	Program Success						
21	Course Retention	86.2	85.4	85.8	89.5	91.9	90.6
22	Course Success	58.7	54.6	59.1	64.4	62.4	50.7

	Key Performance Indicators				Winter08	Winter09	Winter10
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Program Access						
1	Majors (total)						
2	New Majors						
3	Courses Offered				2.0	1.0	1.0
4	Sections Offered				2.0	1.0	1.0
5	Morning Secions				1.0		
6	Afternoon Sections				0	0	0
7	Evening Sections				0	0	0
8	Arranged Sections				1	1	1
9	Weekend Sections				0	0	0
10	Short Term Sections				1.0	0.0	0.0
11	DistanceEd Full-Term Sections				0	0	0
12	DistanceEd Short-Term Sections				0	0	0
13	Enrollment				47	44	55

						191.5	196.1	220.0
14	Weekly Student Contact hours (WSCH)					191.5	196.1	220.0
15	Full-Time Equivalent Students (FTES)					5.9	6.1	6.8
	Program Resources							
16	Full-Time Equivalent Faculty (FTEF)					0.6	0.3	0.3
17	Credit Reimbursement Rate					**$3,668.28**	**$3,834.46**	**$3,834.46**
	Program Operation							
18	WSCH/FTEF					348.2	726.2	815.0
19	FTES/FTEF					10.7	22.4	25.1
20	Fill Rate at Census					44.4	61.7	76.7
	Program Success							
21	Course Retention					85.1	84.1	83.6
22	Course Success					53.2	47.7	45.5

	Key Performance Indicators	Spring05	Spring06	Spring07	Spring08	Spring09	Spring10
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Program Access						
3	Courses Offered	4.0	4.0	3.0	3.0	3.0	3.0
4	Sections Offered	14.0	15.0	13.0	11.0	10.0	10.0
5	Morning Secions	5.0	5.0	5.0	5.0	4.0	4.0
6	Afternoon Sections	3.0	4.0	3.0	2.0	2.0	2.0
7	Evening Sections	5.0	4.0	3.0	3.0	2.0	2.0
8	Arranged Sections	1	2	2	1	2	2
9	Weekend Sections	0	0	0	0	0	0
10	Short Term Sections	0.0	0.0	0.0	0.0	0.0	0.0
11	DistanceEd Full-Term Sections	1.0	2.0	2.0	1.0	2.0	2.0
12	DistanceEd Short-Term Sections	0	0	0	1	2	2
13	Enrollment	423	442	402	389	501	474
14	Weekly Student Contact hours (WSCH)	1648.8	1726.7	1582.9	1648.9	2204.4	2096.4
15	Full-Time Equivalent Students (FTES)	56.5	59.2	54.3	50.9	68.0	64.7
	Program Resources						
16	Full-Time Equivalent Faculty (FTEF)	3.6	3.9	3.4	3.1	2.9	2.7
17	Credit Reimbursement Rate	**$2,922.30**	**$3,259.71**	**$3,476.34**	**$3,668.28**	**$3,834.46**	**$3,834.46**
	Program Operation						
18	WSCH/FTEF	454.2	443.9	469.7	526.8	757.5	785.2
19	FTES/FTEF	15.6	15.2	16.1	16.3	23.4	24.2
20	Fill Rate at Census	66.8	64.2	68.6	73.3	96.8	92.5
	Program Success						
21	Course Retention	82.3	84.8	83.1	93.1	91.0	92.0
22	Course Success	57.9	52.3	57.5	67.1	55.7	56.3

	Key Performance Indicators	Summer04	Summer05	Summer06	Summer07	Summer08	Summer09
		Year 1	Year 2	Year 3	Year 4	Year 5	Year 6
	Program Access						
3	Courses Offered	4.0	3.0	3.0	3.0	3.0	1.0
4	Sections Offered	4.0	3.0	3.0	3.0	3.0	1.0
5	Morning Secions	1.0	2.0	1.0			
6	Afternoon Sections	1.0					
7	Evening Sections	2.0		1.0	1.0	1.0	

8	Arranged Sections	0	1	1	2	2	1
9	Weekend Sections	0	0	0	0	0	0
10	Short Term Sections	4.0	2.0	2.0	1.0	1.0	0.0
11	DistanceEd Full-Term Sections		0	0	0	0	0
12	DistanceEd Short-Term Sections		1	1	2	2	1
13	Enrollment	110	81	81	96	107	43
14	Weekly Student Contact hours (WSCH)	363.7	315.0	315.0	384.1	432.6	172.1
15	Full-Time Equivalent Students (FTES)	12.5	10.8	10.8	13.2	13.4	5.3
	Program Resources						
16	Full-Time Equivalent Faculty (FTEF)	0.9	0.8	0.8	0.8	0.8	0.3
17	Credit Reimbursement Rate	**$2,922.30**	**$3,259.71**	**$3,476.34**	**$3,668.28**	**$3,834.46**	**$3,834.46**
	Program Operation						
18	WSCH/FTEF	399.7	403.8	403.8	486.2	534.1	637.3
19	FTES/FTEF	13.7	13.8	13.8	16.7	16.5	19.7
20	Fill Rate at Census	64.8	60.0	48.0	35.2	77.3	61.7
	Program Success						
21	Course Retention	96.4	72.8	76.5	62.5	100.0	86.0
22	Course Success	77.3	40.7	40.7	38.5	56.1	41.9

| | | Annual Demographics | 04-05 | | 05-06 | | 06-07 | | 07-08 | | 08-09 | | 09-10 | |
			Year1		Year2		Year3		Year4		Year5		Year6	
Gender														
	ACCT	Female	450	54.9%	388	52.4%	363	50.6%	383	49.2%	409	47.1%	378	45.6%
	ACCT	Male	370	45.1%	353	47.6%	354	49.3%	386	49.6%	435	50.1%	420	50.7%
	ACCT	Missing					1	0.1%	10	1.3%	25	2.9%	31	3.7%
	ACCT	Total	820	100.0%	741	100.0%	718	100.0%	779	100.0%	869	100.0%	829	100.0%
Age														
	ACCT	19 or younger	171	20.9%	163	22.0%	123	17.1%	141	18.1%	169	19.4%	183	22.1%
	ACCT	20-24	374	45.6%	365	49.3%	389	54.2%	396	50.8%	431	49.6%	409	49.3%
	ACCT	25-29	111	13.5%	84	11.3%	87	12.1%	115	14.8%	122	14.0%	116	14.0%
	ACCT	30-34	41	5.0%	37	5.0%	28	3.9%	37	4.7%	52	6.0%	47	5.7%
	ACCT	35-39	36	4.4%	31	4.2%	34	4.7%	36	4.6%	35	4.0%	27	3.3%
	ACCT	40-49	67	8.2%	50	6.7%	47	6.5%	31	4.0%	46	5.3%	33	4.0%
	ACCT	50 and above	20	2.4%	11	1.5%	10	1.4%	23	3.0%	14	1.6%	14	1.7%
	ACCT	Total	820	100.0%	741	100.0%	718	100.0%	779	100.0%	869	100.0%	829	100.0%
Ethnicity														
	ACCT	Asian	213	26.0%	167	22.5%	161	22.4%	174	22.3%	167	19.2%	68	8.2%
	ACCT	Black or African American	40	4.9%	29	3.9%	33	4.6%	31	4.0%	40	4.6%	26	3.1%
	ACCT	Hispanic/Latino	281	34.3%	280	37.8%	248	34.5%	266	34.1%	311	35.8%	260	31.4%
	ACCT	American Indian or Alaska Native	3	0.4%	4	0.5%	6	0.8%	4	0.5%	3	0.3%	8	1.0%
	ACCT	Native Hawaiian or Other Pacific Islander							7	0.9%	4	0.5%	3	0.4%
	ACCT	White	222	27.1%	213	28.7%	219	30.5%	217	27.9%	197	22.7%	170	20.5%
	ACCT	Two or More Races											2	0.2%
	ACCT	Unknown/Non-Respondent	61	7.4%	48	6.5%	51	7.1%	80	10.3%	147	16.9%	292	35.2%
	ACCT	Total	820	100.0%	741	100.0%	718	100.0%	779	100.0%	869	100.0%	829	100.0%
Educational Goal														
	ACCT	Degree & Transfer	366	44.6%	346	46.7%	297	41.4%	100	12.8%	218	25.1%	316	38.1%
	ACCT	Transfer	254	31.0%	222	30.0%	244	34.0%	47	6.0%	65	7.5%	104	12.5%
	ACCT	AA/AS	38	4.6%	34	4.6%	32	4.5%	50	6.4%	127	14.6%	99	11.9%
	ACCT	License	28	3.4%	25	3.4%	18	2.5%	5	0.6%	6	0.7%	4	0.5%
	ACCT	Certificate	25	3.0%	25	3.4%	30	4.2%	7	0.9%	12	1.4%	4	0.5%
	ACCT	Job Skills	55	6.7%	38	5.1%	39	5.4%	43	5.5%	53	6.1%	38	4.6%
	ACCT	Basic Skills							15	1.9%	32	3.7%	22	2.7%
	ACCT	Personal											1	0.1%
	ACCT	Undecided							15	1.9%	60	6.9%	102	12.3%
	ACCT	Not Reported	54	6.6%	51	6.9%	58	8.1%	497	63.8%	296	34.1%	139	16.8%
	ACCT	Total	820	100.0%	741	100.0%	718	100.0%	779	100.0%	869	100.0%	829	100.0%

	Key Performance Indicators	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
		Year1	Year2	Year3	Year4	Year5	Year6
	Program Resources						
23	Revenue: FTES*Reimbursement Rate	$392,692.74	$406,355.45	$419,941.87	$451,308.49	$554,884.71	$504,078.11
24	Total District Adopted Program Budget	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
25	Support Personnel (wage without benefit, 2200 and 2400 in budget)	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
26	Supplies (4300 in budget)	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
27	Cost	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
28	Total FTES for the year	134.47	124.66	120.8	123.03	144.71	131.46
29	Cost per FTES	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA	NO DATA
	Degrees and Certificates						
30	Degrees Awarded						
31	Certificates: Accounting	16	20	18	12	8	14
32	Skill Awards						
33	Licenses (reported by department)						
	Career Technical Education Programs						
34	VTEA Grant						
35	Industry Contributions to Program Resources						
36	Available Jobs						
37	Attach one copy of the three most recent College Core Indicator Information forms for each of the appropriate TOP codes						
38	Please include "Student Satisfaction" and "Employer Satisfaction" in the program review write-up.						
39	Labor market data						

			Core 1 Skill Attainment	Core 2 Completion	Core 3 Persistence	Core 4 Employment	Core 5a NT Participation	Core 5b NT Completion
0502	ACCOUNTING		**76.52**	**68.42**	**88.64**	**81.58**	**47.73**	**53.85**
	050200	ACCOUNTING	**76.52**	**68.42**	**88.64**	**81.58**	**47.73**	**53.85**