



PROGRAM REVIEW AND PLANNING Approved 9/2/08 Governing Council

The Program Review process should serve as a mechanism for the assessment of performance that recognizes and acknowledges good performance and academic excellence, improves the quality of instruction and services, updates programs and services, and fosters self-renewal and self-study. Further, it should provide for the identification of weak performance and assist programs in achieving needed improvement. Finally, program review should be seen as a component of campus planning that will not only lead to better utilization of existing resources, but also lead to increased quality of instruction and service. A major function of program review should be to monitor and pursue the congruence between the goals and priorities of the college and the actual practices in the program or service.

~Academic Senate for California Community Colleges

Department or Program: Accounting **Division: Business/Technology**

I. DESCRIPTION OF PROGRAM (*Data resources: "Number of Sections" data from Core Program and Student Success Indicators; CSM Course Catalog; department records*)

The Accounting program provides transfer level accounting classes for students wishing to transfer to a four-year university. Students can complete classes to prepare them for an entry level accounting assistant job or an entry level tax preparer job. We provide the courses necessary to complete the education requirements to sit for the Certified Public Accountant (CPA) exam and the requirements to earn CTEC certification. We provide professional education to help accounting and tax professionals advance in their careers. We offer continuing education courses to enable holders of professional licenses, such as CPA's, Enrolled Agents, and CTEC tax preparers, to meet their continuing education requirements. We have a thorough Enrolled Agent Exam preparation program. In support of service learning we offer a Voluntary Income Tax Assistance (VITA) tax preparation service.

II. STUDENT LEARNING OUTCOMES (*Data resources: SLO records maintained by the department; CSM SLO Coordinator; SLO Website*)

- a. Briefly describe the department's assessment of Student Learning Outcomes. Which courses or programs were assessed? How were they assessed? What are the findings of the assessments?

We have SLO's for all accounting courses. We have successfully assessed students in Financial and Managerial Accounting, which have the largest course enrollments. Students were assessed by taking a pre test at the start of the semester and a post test at the end of the semester. The pre and post tests were the same. Each test for each class contained between 7 or 8 questions. The questions were developed to test our SLO's and ensure students were learning at the level commensurate with a second year college students. Our findings supported our goals. On average students got 50% correct on the pre test and 83% on the post test. We believe we are successfully supporting our student's learning. We plan to add pre and post tests to all of our courses. We have found that our students are weak in time value of money calculations in both financial and managerial accounting. The calculations are used in bond valuation in financial accounting and capital budgeting in managerial accounting. In addition we need to spend more time on inventory valuation and the statement of cash flows Accounting faculty plan to meet to discuss how we can improve our teaching methodology to improve our students' ability to grasp these very complex topics.

- b. Briefly evaluate the department's assessment of Student Learning Outcomes. If applicable, based on past SLO assessments, 1) what changes will the department consider or implement in future

assessment cycles; and 2) what, if any, resources will the department or program require to implement these changes? (Please itemize these resources in section VII of this document.)

We will continue to test our students at the beginning and end of the semester. We feel this gives us good input into whether students are learning what we believe is important for mastery of the subject matter. The pre and post tests also tell us what teaching methodologies are successful and what needs improvement. For example, we found that students are struggling with time value of money analysis in both classes. As faculty we are meeting to develop methods for improving this.

- c. Below please update the program's SLO Alignment Grid. The column headings identify the GE-SLOs. In the row headings (down the left-most column), input the course numbers (e.g. ENGL 100); add or remove rows as necessary. Then mark the corresponding boxes for each GE-SLO with which each course aligns. The definitions of the GE-SLOs can be found on the CSM SLOAC website: http://www.smccd.net/accounts/csmsloac/sl_sloac.htm (click on the "Institutional" link under the "Student Learning Outcomes" heading.) If this Program Review and Planning report refers to a vocational program or a certificate program that aligns with alternative institutional-level SLOs, please replace the GE-SLOs with the appropriate corresponding SLOs.

| GE-SLOs → Program Courses ↓ | Effective Communication | Quantitative Skills | Critical Thinking | Social Awareness and Diversity | Ethical Responsibility |
|--|------------------------------------|--------------------------------|------------------------------|---|-----------------------------------|
| ACTG 100 | X | X | X | | X |
| ACTG 103 | | X | X | | X |
| ACTG 121 | X | X | X | | X |
| ACTG 131 | X | X | X | | X |
| ACTG 144 | X | X | X | | X |
| ACTG 145 | X | X | X | | X |
| ACTG 161 | X | X | X | | X |
| ACTG 162 | X | X | X | | X |
| ACTG 163 | X | X | X | | X |
| ACTG 164 | X | X | X | | X |
| ACTG 171 | X | X | X | | X |
| ACTG 172 | X | X | X | | X |
| ACTG 173 | X | X | X | | X |
| ACTG 175 | X | X | X | | X |
| ACTG 176 | X | X | X | | X |

III. DATA EVALUATION *(Data resources: Core Program and Student Success Indicators from the Office of Planning, Research, and Institutional Effectiveness)*

- a. Referring to the Enrollment and WSCH data, evaluate the current data and projections. If applicable, what programmatic, course offering or scheduling changes do trends in these areas suggest? Will any major changes being implemented in the program (e.g. changes in prerequisites, hours by arrangement, lab components) require significant adjustments to the Enrollment and WSCH projections?

During the last three years beginning 2005-06 through 2007-08, the Enrollments/Dup. Headcount and WSCH have increased a total of 30% and 20% respectively. The projections for both categories from 2008-09 through 2010-11 appear to continue an upward trend with estimated total increases of 42%. These positive changes reflect continued strong demand for our tax courses and the CPA review courses as well as our traditional accounting transfer courses and certificated courses. As the economic recession and unemployment continue to be a major issue in our state we should continue to see these numbers grow. We do not see any major changes being implemented that would require significant adjustments to the above categories, although, where

appropriate additional courses for continuing professional education for tax professionals will be added such as a revolving 3 year course(s) in depreciation, foreclosure, etc. These will continue to be taught by our current faculty.

- b. Referring to the Classroom Teaching FTEF data, evaluate the current data and projections. If applicable, how does the full-time and part-time FTE affect program action steps and outcomes? What programmatic changes do trends in this area suggest?

Full time equivalent faculty has continued to average 5.5 per year over the last three years. The percentage of full time faculty during this time has averaged 56% of total FTEF. The ability to develop and complete Program actions steps and outcomes is not compromised but with continued large classes and additional workload due to ACCJC requirements (program review, developing SLOs, assessment, etc.) and committee work there is definitely a strain on our faculty to find time to complete all the work within our contract time. Hiring a new full time faculty member is warranted. As stated earlier, the tax program with its strong demand could use a new faculty member with 60% of their load teaching tax courses and the rest in helping in the business student resource lab and coordinating the tax program.

- c. Referring to the Productivity data, discuss and evaluate the program's productivity relative to its target number. If applicable, what programmatic changes or other measures will the department consider or implement in order to reach its productivity target? If the productivity target needs to be adjusted, please provide a rationale. (Productivity is WSCH divided by FTE. The College's general target productivity will be recommended by the Budget Planning Committee.)

Currently the state productivity number is 525 and over the last three years our LOAD has averaged 718. At this point we see no need to consider or implement additions or changes since we have exceeded the state number by 37%. We do have a goal of keeping our LOAD at least 20% above the state productivity number.

IV. STUDENT SUCCESS EVALUATION AND ANALYSIS *(Data resources: Educational Master Plan; "Success Rates," "Dimension" data from Core Program and Student Success Indicators; previous Program Review and Planning reports; other department records)*

- a. Considering the overall "Success" and "Retention" data from the Dimension section of Core Program and Student Success Indicators, briefly discuss how effectively the program addresses students' needs relative to current, past, and projected program and college student success rates. If applicable, identify unmet student needs related to student success and describe programmatic changes or other measures the department will consider or implement in order to improve student success. *(Note that item IV b, below, specifically addresses equity, diversity, age, and gender.)*

Over the last 3 years our retention rate has averaged over 80% per year, however, the success rate has averaged 70%. The projections show only a slight increase in success rate over the next 3 years. I believe the above 80% average for retention is a comfortable number to work with and can improve without any major changes in our program. The success rate is where we need to take some action. In order to improve the success rate, the faculty needs to educate themselves on the use of the early warning system to steer our student to counselors and advisors for help. One of our full time faculty members is an academic advisor and perhaps could play a more active role in this area. Unfortunately, the commitment to this additional assignment is somewhat difficult with his already full load of teaching and advising and serving on several other college and district committees. If our enrollments continue to grow and larger classes become the norm, this could present somewhat of a challenge but one approach worth considering. Also, having another full time faculty member to share in the business student resource lab might be worthwhile. Currently we have one faculty member fulfilling a small part of her load in the lab.

- b. Briefly discuss how effectively the program addresses students' needs specifically relative to equity, diversity, age, and gender. If applicable, identify unmet student needs and describe programmatic

changes or other measures the department will consider or implement in order to improve student success with specific regard to equity, diversity, age, and gender.

All of our accounting and tax courses are taught in a professional manner as would be expected in preparing students to work in a entry level job in business. We also work to keep the level of academic study at a high enough level to allow for a smooth transition to a four-year college or university. Having said that it is apparent not all ethnic groups are equally successful in completing the courses. The success rate of our top three ethnic groups by number are Asian, White, and Hispanic, with the Hispanic group having a success completion rate the lowest of the three at 56%. Blacks, by number the smallest representation, have the least successful completion rate of 45%. We need to encourage the students in these two low success rate ethnic groups to use the resource center where an accounting instructor is available. It would be nice to have more of the lab time staffed with faculty instead of student aides. Also, as suggested earlier, the use of the early warning system could be of help to these ethnic groups. Finally, it is apparent that male student at the age of 19 or less are the least successful in completing the courses with a rate of 60%. Perhaps using the same suggestions for the ethnic groups could apply as well.

V. REFLECTIVE ASSESSMENT OF INTERNAL AND EXTERNAL FACTORS AND PROGRAM/STUDENT SUCCESS (*Data Resources: Educational Master Plan; “Dimension: Retention and Success” data from Core Program and Student Success Indicators; previous Program Review and Planning reports; department records*)

- a. Using the matrix provided below and reflecting on the program relative to students’ needs, briefly analyze the program’s strengths and weaknesses and identify opportunities for and possible threats to the program (SWOT). Consider both external and internal factors. For example, if applicable, consider changes in our community and beyond (demographic, educational, social, economic, workforce, and, perhaps, global trends); look at the demand for the program; review program links to other campus and District programs and services; look at similar programs at other area colleges; and investigate auxiliary funding.

| | INTERNAL FACTORS | EXTERNAL FACTORS |
|----------------------|---|--|
| Strengths | 1. Faculty, both full time and part time <ul style="list-style-type: none"> a. Excellent teaching skills b. Shared vision for program c. Teamwork 2. Good support from administration, including division dean, ITS, et al | 1. Partnerships <ul style="list-style-type: none"> a. CalCPA society b. Enrolled Agents society c. Accountemps d. CPA Prep services 2. Reputation in community 3. Demand for accounting assistants, CPA Prep, EA Prep, tax continuing education classes continues to grow |
| Weaknesses | 1. Do not have full-time tax faculty 2. Lack of marketing of program by CSM | 1. CSM reputation 2. Adults considering professional retraining may not consider CSM |
| Opportunities | Continue to develop current programs <ul style="list-style-type: none"> 1. Tax program 2. CPA exam prep program 3. Online classes 4. Software classes Develop student internship program | 1. Increase awareness in community of CSM accounting and tax program 2. Building additional partnerships with local employers, community organizations |
| Threats | 1. Budget cuts will reduce sections, prevent development of new courses, prevent hiring FT tax faculty | 1. CSM’s reputation in community will continue to decline |

- b. If applicable, discuss how new positions, other resources, and equipment granted in previous years have contributed towards reaching program action steps and towards overall programmatic health (you might also reflect on data from Core Program and Student Success Indicators). If new positions have been requested but not granted, discuss how this has impacted overall programmatic health (you might also reflect on data from Core Program and Student Success Indicators).

1. The accounting program has received the computer resources needed to prepare our students for the work place and create a professional working environment.
2. The accounting program has relied upon part-time accounting faculty to develop the tax program. The tax program is highly successful, but it is also large, complex, and substantially different than the other accounting classes. Reliance on part-time faculty is not sustainable. The level of professional skill required to develop and maintain a tax program is high, and we have relied upon a few part-time faculty who are near retirement. The tax program cannot be sustained without a full-time faculty member.

VI. Action Steps and Outcomes (*Data resources: Educational Master Plan, GE- or Certificate SLOs; course SLOs; department records; Core Program and Student Success Indicators; previous Program Review and Planning reports; Division work plan*)

- a. Identify the program’s action steps. Action steps should be broad issues and concerns that incorporate some sort of measurable action and should connect to the Educational Master Plan, the Division work plan, and GE- or certificate SLOs.

1. Develop the following new courses
 - a. Online version ACTG 100
 - b. Online accounting software courses (Peachtree, Microsoft Dynamics)
 - c. Develop at least one new full semester tax course that will be offered on a continuing basis
 - d. Develop at least six new tax short courses that can be offered on a rotating basis
2. Offer community outreach events
 - a. CPA / EA Information Night
 - b. Networking Night

- b. Briefly explain, specifically, how the program’s action steps relate to the Educational Master Plan.

1. The new courses will provide vocational training and give students the skills needed to start a new career.
2. The new courses will help community members meet continuing education requirements for their professional licenses and advance in their careers.
3. The community outreach events will increase enrollment and build community partnerships.

- c. Identify and explain the program’s outcomes, the measurable “mileposts” which will allow you to determine when the action steps are reached.

1. At least one of the new courses described above will be created each year.
2. At least two community outreach events will be held each year.

VII. SUMMARY OF RESOURCES NEEDED TO REACH PROGRAM ACTION STEPS (*Data resources: Educational Master Plan, GE-SLOs, SLOs; department records; Core Program and Student Success Indicators; previous Program Review and Planning reports*)

- a. In the matrices below, itemize the resources needed to reach program action steps and describe the expected outcomes for program improvement.* Specifically, describe the potential outcomes of receiving these resources and the programmatic impact if the requested resources cannot be granted.
- *Note:* Whenever possible, requests should stem from assessment of SLOs and the resulting program changes or plans. Ideally, SLOs are assessed, the assessments lead to planning, and the resources requested link directly to those plans.

| Full-Time Faculty Positions Requested | Expected Outcomes if Granted and Expected Impact if Not Granted | If applicable, briefly indicate how the requested resources will link to achieving department action steps based on SLO assessment. |
|---|--|--|
| <p>One new FT accounting faculty, 60% tax, 40% a combination of release time for coordination of tax program, accounting lab hours, and teaching non-tax accounting classes.</p> <p>The primary tax coordinator duties would include the following:</p> <ul style="list-style-type: none"> • Develop partnerships with tax community such as CPA society, EA society, local tax firms • Develop new tax courses • Keep tax courses up to date • Support part-time tax faculty | <ul style="list-style-type: none"> • If granted: We will be able to sustain, develop, and expand our successful tax program • If not granted: The number of tax classes would be reduced, enrollments would decline. | <p>Five years ago our tax program was one class per year, and that class had chronically low enrollment. Over the past five years we developed four tax tracks:</p> <ol style="list-style-type: none"> 1. CTEC Tax Preparer 2. EA Exam Preparation 3. Tax Continuing Education 4. VITA tax preparation <p>We now offer six different full semester tax classes and ten short courses. The tax classes fill to maximum enrollments in every section. We believe our tax enrollments and course offerings could increase by 50% if a full-time tax faculty member were hired. The tax program will decline if a tax faculty member is not hired.</p> |

| Classified Positions Requested | Expected Outcomes if Granted and Expected Impact if Not Granted | If applicable, briefly indicate how the requested resources will link to achieving department action steps based on SLO assessment. |
|--------------------------------|---|--|
| None | None | None |

- b. For instructional resources including equipment and materials, please list the exact items you want to acquire and the total costs, including tax, shipping, and handling. Include items used for instruction (such as computers, furniture for labs and centers) and all materials designed for use by students and instructors as a learning resource (such as lab equipment, books, CDs, technology-based materials, educational software, tests, non-printed materials). Add rows to the tables as necessary. If you have questions as to the specificity required, please consult with your division dean. Please list by priority.

| Resources Requested | Expected Outcomes if Granted and Expected Impact if Not Granted | If applicable, briefly indicate how the requested resources will link to achieving department action steps based on SLO assessment. |
|--|---|--|
| <p>Item: None Number: None</p> | None | None |

| | | |
|---|--|--|
| Vendor: None Unit price: None Total Cost: None Status*: None | | |
|---|--|--|

* Status = New, Upgrade, Replacement, Maintenance or Repair.

VIII. **Course Outlines** (Data Resources: department records; Committee On Instruction website; Office of the Vice President of Instruction; Division Dean)

- a. By course number (e.g. CHEM 210), please list all department or program courses included in the most recent college catalog, the date of the current Course Outline for each course, and the due date of each course's next update.

| Course Number | Last Updated | Six-year Update Due |
|---------------|--------------|---------------------|
| ACTG 100 | 2006 | 2012 |
| ACTG 103 | 2006 | 2012 |
| ACTG 121 | 2003 | 2009 |
| ACTG 131 | 2003 | 2009 |
| ACTG 144 | 2005 | 2011 |
| ACTG 145 | 2005 | 2011 |
| ACTG 161 | 2004 | 2010 |
| ACTG 162 | 2004 | 2010 |
| ACTG 163 | 2005 | 2011 |
| ACTG 164 | 2005 | 2011 |
| ACTG 171 | 2003 | 2009 |
| ACTG 172 | 2003 | 2009 |
| ACTG 173 | 2004 | 2010 |
| ACTG 175 | 2008 | 2014 |
| ACTG 176 | 2008 | 2014 |

IX. **Advisory and Consultation Team (ACT)**

- a. Please list non-program faculty who have participated on the program's Advisory and Consultation Team. Their charge is to review the Program Review and Planning report before its submission and to provide a brief written report with comments, commendations, and suggestions to the Program Review team. Provided that they come from outside the program's department, ACT members may be solicited from faculty at CSM, our two sister colleges, other community colleges, colleges or universities, and professionals in relevant fields. The ACT report should be attached to this document upon submission.

Jacqueline Gamelin

PROGRAM REVIEW AND PLANNING REPORT REVIEW

COMMENDATIONS

The Accounting program faculty are commended for their high degree of professionalism in providing a program which meets the varied educational goals and needs of a very diverse student population. In addition, they have completed SLO's for **all** 15 accounting and tax

courses offered and have assessed all Financial and Managerial Accounting courses. Results have been analyzed with both weaknesses and strengths identified.

All of the above, as well as, increasing enrollments and developing an expanded tax program with four tax tracks have been accomplished with the equivalent of 5.5 full-time faculty. In terms of student classroom contact hours, over the past three years their load has averaged 718. The SMCCCD targeted productivity rate is 525. The State productivity rate is also 525.

SUGGESTIONS

As described in the Program Review and Planning Report, all Financial and Managerial Accounting students have been assessed in terms of SLO's. The assessment results were analyzed by the Accounting faculty and it was noted that the success rate of these students lagged behind the retention rate. The need for this to be addressed and possible action steps were presented.

It may be worthwhile to analyze the lower success rate, as compared to retention rate, for these students based upon the completion of or eligibility for English 100 and Bus 415 (or higher) **prior** to enrolling in Financial or Managerial Accounting courses. If analysis reveals that there is a correlation between eligibility or completion of Engl 100 and Bus 415, then measures could be taken to encourage students to master the skills necessary for success in Financial and Managerial Accounting. Examples of how this may be accomplished are as follows: 1) Establish prerequisites or at a minimum recommended preparation for these courses; OR 2) Propose to the Dean of Counseling that the Accounting faculty member, who also serves as an academic advisor, be scheduled for counseling appointments with students in the accounting or tax program as opposed to the current approach of scheduling students of all majors for appointments with this advisor. This would enable the advisor to discuss with the counselee the advisability of enrolling in either Financial or Managerial Accounting without the appropriate preparation.

COMMENTS

It is clear from reviewing the Report that there is a need for a full-time tax faculty member if the Accounting and Tax Program enrollments and offerings are to continue to increase. Given an average Accounting faculty productivity rate of 718 and the full-time equivalent Accounting faculty of 5.5, a full-time tax faculty member is needed in order for the Accounting and Tax Program to continue on its path of success, develop additional courses and expand its community outreach events.

Submitted by: Jacqueline Gamelin

Date: March 25, 2009

- b. Briefly describe the program's response to and intended incorporation of the ACT report recommendations.

We agree with Jackie's recommendations and will identify ways to implement them.

Upon its completion, please email this Program Review and Planning report to the Vice President of Instruction, the appropriate division dean, and the CSM Academic Senate President.

Date of evaluation: March 15, 2009