

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

INSTRUCTIONS

For information about cycles for *Comprehensive Program Review and Planning*, see Instructional and Student Services program review rotation schedules posted online in their respective sections of the program review webpage: http://collegeofsanmateo.edu/prie/program_review/program_review.php)

Resources for Supporting Documentation:

A listing of resources and documents which provide data or information for each section is included at the end of this document, after the final signature page. These resources are posted online and their URLs are listed at the end of this document.

(You may delete this section, when you submit your final program review.)

Next Steps:

Program Review and Planning reports are due March 25, 2012. This date is aligned with CSM's *Integrated Planning Calendar*. (See: <http://collegeofsanmateo.edu/prie/planning.asp>)

Upon its completion, please email this *Program Review and Planning* report to the Vice President of Instruction, the Vice President of Student Services, the appropriate division dean, the CSM Academic Senate President, and the Dean of Planning, Research, and Institutional Effectiveness (PRIE).

James Carranza, Academic Senate President, carranza@smccd.edu
Susan Estes, Vice President of Instruction, estes@smccd.edu
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John Sewart, Dean (PRIE), sewart@smccd.edu

DEPARTMENT OR PROGRAM:

DIVISION:

I. DESCRIPTION OF PROGRAM

The accounting program achieves the core mission of the college by providing **transfer** and **career and technical education** (CTE). All courses in the accounting program are transfer or CTE courses.

Transfer courses: The accounting program offers Financial Accounting and Managerial Accounting on campus during the Fall, Spring, and Summer semesters, and as online courses during the Fall and Spring semesters. Financial Accounting and Managerial Accounting are required transfer courses for business majors. A recent survey by the Wall Street Journal ranked Business Management, General Business, and Accounting as the three most popular majors at colleges and universities in the United States. To support the high demand for these transfer courses we offer Financial Accounting and Managerial Accounting at a variety of times and in a variety of formats, and each section has high enrollment.

Career and technical education: The accounting program offers six CTE tracks.

1. **Accounting assistant:** Students can learn the skills required to succeed as an entry-level accounting assistant in one or two semesters. Students who complete this program are well prepared to succeed as a bookkeeper, accounts payable assistant, or accounts receivable assistant. No bachelor's degree is required.
2. **CPA exam preparation:** Students who already have a bachelor's degree can complete the education requirements to sit for the CPA exam. Students who complete this program are well prepared to pass the CPA exam and make a career transition to a mid-level or high-level job in the fields of accounting or finance.
3. **Entry-level tax preparer:** Students can learn the skills required to succeed as an entry-level tax preparer in one or two semesters. Students who complete this program are well prepared to pass the IRS Registered Tax Return Preparer (RTRP) and California Tax Education Council (CTEC) exams required of entry-level tax preparers. These students can succeed as an entry-level tax preparer at a small or mid-size tax preparation office. No bachelor's degree is required.
4. **Enrolled Agent exam preparation:** Students can complete a series of classes to prepare for the IRS Enrolled Agent exam. Students who complete this program are well prepared to pass the EA exam and make a career transition to a mid-level or high-level job in the field of tax preparation. No bachelor's degree is required.
5. **Continuing education for tax preparers:** All tax preparers, including CPAs, Enrolled Agents, RTRP, and CTEC preparers are required to complete continuing education courses each year. The accounting program has successfully developed a series of courses to meet the continuing education needs of tax professionals.
6. **Volunteer Income Tax Assistance (VITA):** The VITA program prepares tax returns for low income individuals and families at no cost to the taxpayer. Students in the VITA program receive twenty-four hours of training and then volunteer to serve for twenty-four hours at the CSM VITA site. The CSM VITA site is sponsored by United Way, and United Way has made a donation of approximately \$10,000 to support the CSM site each year for the past four years.

The accounting program also achieves the core mission of the college by offering the following degrees and certificates: Associate in Arts Degree in Accounting, Certificate of Achievement in Accounting, and six Certificates of Specialization (Accounting Assistant; CPA Exam Preparation: Financial Accounting and Auditing; CPA Exam Preparation: Business Environment and Regulation; Enrolled Agent Exam Preparation; Tax Preparer I; and Tax Preparer II)

II. STUDENT LEARNING OUTCOMES (SLOs)

- a. Please list the courses, if any, for which SLOs have not been assessed. What assessment is planned for these courses? What assistance or resources would help to complete assessment?

All CSM ACTG courses have been assessed.

- b. Please list any degrees offered. Have SLOs been identified for each degree? Briefly describe the department's plan for assessment.

The accounting program offers one degree, the Associate in Arts Degree in Accounting. SLOs have been identified for the degree. Assessment will be completed by student survey.

- c. Please list any certificates offered. Have SLOs been identified for each certificate? Briefly describe the department's plan for assessment.

The accounting program offers the Certificate of Achievement in Accounting. SLOs have been identified for the certificate. Assessment will be completed by student survey.

- d. Based on assessment results, 1) what changes will the department consider or implement to improve student learning; 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.)

- Create new accounting courses to enhance skills of students in CTE programs
- Hire full-time accounting faculty member to further develop taxation program

- e. Below please update the program's SLO Alignment Grid below. The column headings identify the General Education (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.

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			
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 165	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
ACTG 665	X	X	X	X

III. DATA EVALUATION

- 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, to-be-arranged hours (TBA), lab components. etc.) require significant adjustments to the Enrollment and WSCH projections?

Due to budget cuts implemented over the past two years, the number of sections of ACTG courses declined from 60 (Fall 2009 – Spring 2010) to 54 (Fall 2010 – Spring 2011), a decrease of 10%. This decline in the number of sections led to a 4% decrease in WSCH and a 6% reduction in enrollment. We believe increasing the number of CTE courses will increase enrollment while keeping our load, which is currently 662, high. Specifically, we would like to create new CTE courses including CPA exam preparation courses, taxation courses, personal financial planning, and accounting software courses. In addition, we would like to offer an online section of every ACTG course.

[Note: Hours by arrangement for all ACTG courses were discontinued in Fall 2009. Therefore comparison of current WSCH, load, and other statistics which rely upon class hours are not comparable to periods prior to Fall 2009. When considering comparisons with previous years please refer to enrollment, which is comparable.]

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

Overview: Full-time equivalent faculty (FTEF) has decreased from 10.9 in 2010 to 10.2 in 2011. During this time full-time faculty have provided 57% of total FTEF.

Program limitations due to lack of full-time faculty: The accounting program could be expanded to offer additional courses and more sections in a variety of formats. However, the accounting program cannot be expanded without an increase in the number of full-time faculty from three to four faculty members. Accounting classes have high enrollments, and full-time accounting faculty members have an additional heavy workload due to committee assignments and compliance reporting requirements (i.e. program review, SLO creation and assessment, peer evaluations). Furthermore, the full-time faculty members must support the large number of part-time accounting faculty members. With these large demands it is not possible to complete all the required work within our contract time.

Expected retirements: The accounting program has three full-time faculty members: Rick Ambrose, Bruce Maule, and Rosemary Nurre. Over the next ten years all three full-time faculty members will retire. It is reasonable to project that one retirement will occur about every three years.

Request to hire four full-time accounting faculty: To ensure the long-term viability of CSM's successful accounting program, a plan to hire four new full-time accounting faculty members over the next five to eight years must be implemented. Specifically, we recommend hiring one full-time faculty member with a specialization in taxation within the next year, two additional faculty members with expertise in financial and managerial accounting over the next five years, and one additional faculty member within eight years.

- c. Referring to the Productivity (LOAD) 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.

Load has increased from 647 in 2010 to 662 in 2011. The ACTG Load exceeds the college average, 576, by 15%. The target Load is 525; therefore the accounting program has exceeded the target in 2010 by 23% and in 2011 by 26%. The accounting program has set a goal to exceed the target load by no more than 20% in future years.

IV. STUDENT SUCCESS EVALUATION AND ANALYSIS

- a. Considering the overall "Success" and "Retention" data, briefly discuss how effectively the program addresses students' needs relative to current, past, and projected program and college student success rates.

Discuss distance education (online and hybrid modes) success and retention data and, where possible, compare with data for on campus sections.

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 past three years the accounting program retention rate has averaged approximately 80% and the success rate has averaged approximately 70%. Year-to-year differences have not been material. The retention and success rates in online courses are slightly higher than the accounting program as a whole. Given the demanding nature of accounting courses, we believe our high retention and success rates represent a significant achievement for our accounting program. The college average for retention and success are approximately 85% and 70%, respectively, so the accounting program rates are inline with results for the college as a whole.

The Accounting Student Lab in 14-204 has contributed greatly to our high retention and success rates. This lab provides essential tutoring services to students who would otherwise not succeed. Continued funding for the lab is important for the students in the accounting program.

- 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 accounting courses are taught in a professional manner, and all students are treated equally regardless of gender, ethnicity, or other factors. We keep the academic rigor at a high level to provide students with a smooth transition to the coursework at a four-year college or university. The average success rate for all students in the accounting program averaged approximately 70%. Not all ethnic groups are equally successful. Seventy-five percent of all students in the accounting program were Asian (28%), White (31%), and Hispanic (16%), and their success rates were 78%, 72%, and 53%, respectively. Each of the other ethnic groups comprised less than 10% of the accounting student population, making statistical conclusions less reliable due to the small population sample. Blacks, by number the smallest ethnic group, had the lowest success rate, 47%. Male students were less successful (64%) than female students (71%), while students at the age of 30 or above had a higher success rate (above 75%) than students under the age of 30 (less than 70%). We encourage the students in these lower performing groups to use the Accounting Student Lab, where they can benefit from the help of an accounting tutor. The use of the early warning system provided by Counseling Services could also help these students. The accounting program will also refer students to the newly opened Learning Center, which offers tutoring, student success coaching, and protected exam services.

V. REFLECTIVE ASSESSMENT OF INTERNAL AND EXTERNAL FACTORS AND PROGRAM/STUDENT

- 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 analysis). See page 10 for definition of SWOT). Consider both external and internal factors. For example, if applicable, you might consider changes in our community and beyond (demographic, educational, social, economic, workforce, and, perhaps, global trends); look at the demand for the program; program review links to other college and District programs and services offered; look at similar programs at other area colleges; and investigate auxiliary funding.

	INTERNAL FACTORS	EXTERNAL FACTORS
Strengths	<ol style="list-style-type: none"> 1. Faculty, both full time and part time <ol style="list-style-type: none"> a. Excellent teaching skills b. Shared vision for program c. Teamwork 2. Good support from administration, ITS, and other college and district resources 3. The tax program, a highly successful CTE program, continues to grow in the number of sections offered, the topics offered, and in enrollment. In particular, enrollment in the capstone course of the tax program, Enrolled Agent Exam Preparation [ACTG 176], showed a strong increase in enrollment. 4. The CSM Volunteer Income Tax Assistance (VITA) site had a high demand for enrollment and was filled within a few days after enrollment began. The VITA site showed a substantial increase in the number of returns prepared. 5. The Accounting Student Lab has continued to be staffed by qualified student aides. 	<ol style="list-style-type: none"> 1. Partnerships <ol 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	<ol style="list-style-type: none"> 1. Do not have full-time tax faculty 2. Lack of institutional marketing 3. Budget reductions 4. Future retirements 	<ol style="list-style-type: none"> 1. Preference for high prestige universities 2. Adults considering professional retraining may not consider CSM
Opportunities	<ol style="list-style-type: none"> 1. Continue to develop current programs <ul style="list-style-type: none"> • Tax program • CPA exam prep program • Online classes • Software classes 2. Develop student internship program 	<ol style="list-style-type: none"> 1. Increase awareness in community of CSM accounting and tax program 2. Building additional partnerships with local employers, community organizations

<p>Threats</p>	<ol style="list-style-type: none"> 1. All three full-time accounting faculty members will retire in the near future 2. All program development and instruction in the CSM tax program is done by part-time faculty. Several part-time faculty members, including Susie Stevens, Gordon Lunn and Donna Marcus, put in a very large number of uncompensated hours. Volunteer time by our part-time faculty is neither desirable nor sustainable. A full-time tax faculty member is needed. 3. If a plan to hire four full-time faculty members is not implemented the accounting program will be required to implement a “living will” to reduce the size and scope of the program as full-time faculty retire. 	<ol style="list-style-type: none"> 1. The California budget crisis continues to reduce funding to CSM. If funding were available, the ACTG program could substantially increase the number of sections offered, and each section would have high enrollment. 2. Funding for a qualified student aid in our accounting lab will be an issue due to budget cuts. During the past year Accounting Lab hours were reduced. If we are not able to keep a qualified student aid and given large classes this will have a direct impact on our future retention and success rates.
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- 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. If new positions, equipment, or other resources have been requested but not granted, discuss how this has impacted overall programmatic health. (You might reflect on data from Core Program and Student Success Indicators for this section.)
- The accounting program has received the computer resources needed to prepare our students for the work place and create a professional working environment.
 - 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. Goals, Action Steps, and Outcomes

- a. Identify the program’s goals. Goals should be broad issues and concerns that incorporate some sort of measurable action and should connect to CSM’s *Educational Master Plan, 2008 (EMP); Data Updates to EMP, 2011-12; College Index, 2008/9-2011/12; Institutional Priorities, 2008-2011; 5 & 5 College Strategies; GE-SLOs; SLOs.*)
1. Develop new CTE courses to better prepare students for the workplace
 2. Offer community outreach events to enable students to learn about career opportunities and enhance the CSM Accounting brand
- b. Identify the action steps your program will undertake to meet the goals you have identified.
1. Develop the following new courses
 - a. Online version of at least five additional accounting courses, including at least one tax course
 - b. Accounting software courses (Peachtree, Microsoft Dynamics)
 - c. At least one new CPA exam preparation course
 - d. At least one personal financial planning course
 - e. At least one new full semester tax course that will be offered on a continuing basis

- f. At least six new tax short courses that can be offered on a rotating basis
 - g. A course on Payroll Accounting and Taxation
 - h. A course on the Accounting Cycle Review (1 unit short course)
 - 2. Offer community outreach events
 - a. CPA / EA Information Night
 - b. Networking Night
 - 3. Develop Accounting Educators group in partnership with CalCPA
- c. Briefly explain, specifically, how the program’s goals and their actions steps relate to CSM’s *Educational Master Plan, 2008 (EMP); Data Updates to EMP, 2011-12; College Index, 2008/9-2011/12; Institutional Priorities, 2008-2011; and 5 & 5 College Strategies*.
- 1. The new courses will provide CTE 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.
- d. Identify and explain the program’s outcomes, the measurable “mileposts” which will allow you to determine when the goals 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

- 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, <u>briefly</u> indicate how the requested resources will link to achieving department action steps based on SLO assessment.
Taxation (First request)	<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; we will be unable to meet compliance requirements with IRS, CTEC, VITA, United Way • Unable to offer tax continuing education courses • Enrollments would decline • Number of courses, number of section offered, and enrollment in 	<p>Ten years ago our tax program was one class per year, and that class had chronically low enrollment. Over the past five years we developed the following 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 5. IRS RTRP exam preparation <p>We now offer six different full semester tax classes and ten short courses. The tax classes fill to</p>

	<p>tax program would decline by 90%</p>	<p>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 to its previous state if a tax faculty member is not hired.</p>
	<p>The taxation program is a highly successful CTE program. It has grown from one section per year (2000) to more than fifteen sections offered year-round. The tax program is a high demand program with high enrollments. Over the past six years it has grown substantially each year in the number of sections offered, the topics offered, and in enrollment.</p> <p>However, all taxation program development and instruction has been done by part-time faculty. Several part-time faculty members, including Susie Stevens, Gordon Lunn and Donna Marcus, put in a very large number of uncompensated hours. Volunteer time by our part-time faculty is neither desirable nor sustainable.</p> <p>Taxation is a different profession and a different field of study than accounting. The current full-time CSM ACTG faculty do not have expertise in taxation. Due to the size and nature of the CSM taxation program a full-time taxation instructor is needed.</p> <p>A full-time tax faculty member is needed to meet the following needs:</p> <ol style="list-style-type: none"> 1. Teach courses 2. Develop curriculum 3. Recommend new part-time faculty 4. Meet IRS, CTEC, EA, United Way compliance requirements 5. Develop partnerships with tax professionals and tax organizations 6. Select, update and maintain tax software in computer labs 7. Host tax special events <p>We request one new full-time taxation faculty member, whose assignment would be 70% tax courses, 30% release time for coordination of tax program and staffing and supervising the Accounting Student Lab. 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 • Maintain compliance requirements with IRS, CTEC, VITA, United Way 	
<p>Accounting (Second request)</p>	<p>Due to high student demand for transfer and CTE courses, the accounting program has the opportunity add new courses to the curriculum and create online sections of existing courses. Since the existing full-time faculty are already working at full capacity, an additional full-time accounting faculty member would be needed to meet the demands of expanding the program. Furthermore, the accounting program will experience retirements in the near future, and it is critical for the continued success of the program that a new faculty member be trained and experienced before a retirement occurs.</p>	

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

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

VIII. Course Outlines

- 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 Update Date	Six-year Update Due Date
ACTG 100	2009	2015
ACTG 103	2009	2015
ACTG 121	2009	2015
ACTG 131	2009	2015
ACTG 144	2009	2015
ACTG 145	2009	2015
ACTG 161	2011	2016
ACTG 162	2011	2016
ACTG 163	2011	2016
ACTG 164	2011	2016
ACTG 165	2011	2016
ACTG 171	2009	2015
ACTG 172	2011	2016
ACTG 173	2009	2015
ACTG 175	2009	2015
ACTG 176	2009	2015
ACTG 665	2011	2016

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 once again commended for their high degree of professionalism and dedication in providing programs which meet the varied educational goals of a very diverse student population. This has been accomplished during a challenging budgetary climate and while meeting the core mission of the College by focusing upon transfer and career and technical education. All of the courses offered in the accounting program are either **transfer** or **CTE** courses.

All SLO'S for the 15 accounting courses have been assessed. Although the number of courses offered have remained the same since the last program review, due to budgetary cuts the number of sections have been cut by 10% over the past two years. This resulted in a 6% drop in enrollment.

It should be **noted** that although sections were cut by 10% over the past two years, enrollment declined by only 6%. The average faculty load for the College is 576. **However, the current load for the accounting faculty is 662.** All of this has been accomplished while sustaining a decrease in FTEF from 10.9 in 2010 to 10.2 in 2011. Although the FTEF faculty is currently 10.2, **there are only three full-time accounting faculty** to carry the additional workload of committee assignments, program review, SLO creation and assessment, peer evaluations etc.

SUGGESTIONS

As described in the Program Review and Planning Report, during the period of the last three years the retention rate for the accounting program averaged 80% and the success rate approximately 70%. Interestingly, the online course retention and success rates were slightly higher than for the accounting program taken as a whole. The College average for retention is 85% and success 70% so the accounting program results are right in line with those of the College as a whole.

Although the success rate is not out of line with the College, there is room for improvement in both the overall College success rate and that of the accounting program. Further analysis of the two areas described below may provide a reason for the difference between the 70% success rate and the higher retention rate.

The first area involves the online classes and determination of the reason why there is a slightly higher retention rate and success rate than for the same courses taught in the traditional manner. Research as to the composition of the online group of students should be compared with students taking the same courses in a classroom setting. Such a comparison might include educational background, ages, and placement test results for both English and Math. The comparison may yield a correlation among one or more of the factors.

Secondly, in reviewing the accounting course descriptions in the current C.S.M. catalog, it was noted that none of the accounting courses have either a prerequisite or recommended English placement. A fairly high percentage of incoming students test into remedial English and Math placements which are well below college level. Unless there is a prerequisite in place, students may self-select and enroll in any courses offered. There is currently no requirement that a student meet with a counselor unless a student is in dismissal status or participates in a categorical program that requires meeting with a counselor (i.e. EOPS).

Perhaps further review or at least a statistical sampling of students, who have not successfully completed their accounting courses, will indicate a correlation between placement test scores and the failure of students to enroll in the appropriate English and Math courses prior to enrolling in transferable accounting courses. If there is a correlation, then steps may be taken by accounting faculty to incorporate prerequisites, recommended preparation, or work with the accounting advisor and Dean of Counseling to implement a procedure to reach this population of students prior to their enrolling in courses for which they are ill prepared due to their need for remedial reading, writing and math courses.

COMMENTS

It is disappointing to note that the recommendation made three years ago in the Program Review Report to hire a full-time faculty member with a specialization in taxation was not implemented. There was ***ample justification*** presented in favor of the need to hire a full-time faculty.

It is now three years later and due to the reasonable expectation of retirements of all current full-time accounting faculty over the next ten years, the need now is not for one full-time faculty member but four full-time faculty members --- one with a specialization in taxation and the remaining three accounting faculty. This is a conservative request when consideration is given to the productivity level of the current part-time and full-time accounting faculty which far exceeds both the average and the target faculty load for the College.

The rationale presented in the Program Review Report to justify hiring four full-time accounting faculty is compelling. A reasonable and responsible plan, recognizing budget constraints, is also presented to spread the hiring over an eight year period. The ***consequences of not hiring four full-time faculty members*** is also presented very clearly in the Report and in my opinion is certainly not overstated.

The most immediate need at this point is to hire a full-time faculty member with a specialization in taxation. Currently all of the tax courses and related course development is done by part-time faculty who put in numerous uncompensated hours. The College is indeed fortunate that these part-time faculty have volunteered so many hours on behalf of CSM's tax program. However, as the Program Review Report states, ***"Volunteer time by our part-time faculty is neither desirable nor sustainable"***.

Submitted by: Jacqueline Gamelin

Date: March 20, 2012

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.

X. PROGRAM REVIEW PARTICIPANTS AND SIGNATURES

Date of Program Review evaluation:

Please list the department's *Program Review and Planning* report team:

Primary program contact person:	Bruce Maule
Phone and email address:	(650)574-6663 maule@smccd.edu
Full-time faculty:	Rosemary Nurre
Part-time faculty:	Sandra Raeber Dorsett
Administrators:	Kathy Ross
Classified staff:	Victoria Clinton
Student:	Caleb Kenney

Bruce Maule

March 21, 2012

Primary Program Contact Person's Signature

Date

Rosemary Nurre

March 21, 2012

Full-time Faculty's Signature

Date

Sandra Raeber Dorsett

March 21, 2012

Part-time Faculty's Signature

Date

Victoria Clinton

March 21, 2012

Classified Staff Person's Signature

Date

Caleb Kenney

March 21, 2012

Student's Signature

Date

Kathy Ross

March 21, 2012

Dean's Signature

Date