

Annual Instructional Program Review Template for 2011-2012  
**Introduction to The Program Review Process for Instructional Programs**

Program Review at Foothill College

Purpose

An effective program review supports continuous quality improvement to enhance student learning outcomes and, ultimately, increase student achievement rates. Program review aims to be a sustainable process that reviews, discusses, and analyzes current practices. The purpose is to encourage program reflection, and to ensure that program planning is related to goals at the institutional and course levels.

Process

Foothill College academic programs that lead to an A.A./A.S. or Certificate(s), or are part of a specialized pathway, such as ESL, Developmental English, Math My Way are reviewed annually using this template, with an in-depth review occurring on a three-year cycle. The specialized pathways may be included as part of the program review for the department, or may be done as a separate document if they are not part of a department that offers a degree or certificate. Faculty and staff in contributing departments will participate in the process. Deans provide feedback upon completion of the template and will forward the program review on to the next stage of the process, including prioritization at the Vice Presidential level, and at OPC and PaRC.

Annual review will address five core areas, and include a place for comments for the faculty and the dean or director.

1. Data and trend analysis
2. Outcomes assessment
3. Program goals and rationale
4. Program resources and support
5. Program strengths/opportunities for improvement
6. Administrator's comments/reflection/next steps

**Foothill College Program Review Cycle:**

2011-2012 All academic programs participate in an annual program review

2012-2013 1/3 of academic programs participate in comprehensive review, remaining 2/3 of programs update their annual program review

Contact: Office of Instruction and Institutional Research, 650-949-7240

Instructions: Complete this template with data on any degree, certificate, or pathway your department offers. Return the completed form to your Dean on the last day of Fall quarter.

Website: <http://foothill.edu/staff/irs/programplans/index.php>

2011-2012 Submission Deadline:

All program review documents are due to Deans by December 16

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<b>Basic Program Information</b>
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Department Name: **ACCOUNTING**

Program Mission(s): The Foothill College Accounting faculty teaches students accounting theory and practice. Theory includes terminology, concepts and procedures. Practice includes problem-solving, research, and reporting.

Program review team:

Name	Department	Position
LISA DRAKE	ACTG	ASST. PROFESSOR
JOSE NAVA	ACTG	PROFESSOR / DEPT CHAIR
SARA SEYEDIN	ACTG	PROFESSOR

Programs covered by this review

Program Name	Program Type (A.S., C.A., Pathway, etc.)	Units
ASSOCIATE OF ARTS IN ACCOUNTING	A.A.	48
ACCOUNTING CERTIFICATE OF ACHIEVEMENT	C.A.	31
CPA EXAM PREPARATION CERTIFICATE	C.A.	31*
CAREER CERTIFICATE IN TAX ACCOUNTING	C.C.C.	23
FINANCIAL ACCOUNTING CAREER CERTIFICATE	C.C.C.	22
ENROLLED AGENT PREPARATION CERTIFICATE	C.P.	16
TAX SPECIALIST CERTIFICATE	C.P.	13
BOOKKEEPING SPECIALIST CERTIFICATE	C.P.	13
PAYROLL PREPARATION CERTIFICATE	C.P.	9

\* State approval in progress (by Spring 2012).

\*\* To be phased out when the Certificate of Achievement is approved by State.

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**Section 1. Data and Trend Analysis**

1.1. Program Data will be posted on:

<http://foothill.edu/staff/irs/programplans/programreviewdata.php> for all measures except non-transcriptable completion. Please attach all applicable data sheets to the final Program Review document submitted to your Dean. You may use the boxes below to manually copy data if desired.

Transcriptable Program	2008-2009	2009-2010	2010-2011	% Change 2009-11
ASSOCIATE OF ARTS IN ACCOUNTING	29	13	30	3
ACCOUNTING CERTIFICATE OF ACHIEVEMENT	4	2	0	-100

Please provide any non-transcriptable completion data you have available.

Non-Transcriptable Program	2008-2009	2009-2010	2010-2011	% Change
CTEC CERTIFICATE	165	229	241	46
CPA EXAM PREPARATION CERTIFICATE	N/A	N/A	N/A	
CAREER CERTIFICATE IN TAX ACCOUNTING	4	0	4	0
FINANCIAL ACCOUNTING CAREER CERTIFICATE	7	5	4	-43
ENROLLED AGENT PREPARATION CERTIFICATE	1	1	2	100
TAX SPECIALIST CERTIFICATE	2	6	4	100
BOOKKEEPING SPECIALIST CERTIFICATE	28	12	17	-39
PAYROLL PREPARATION CERTIFICATE	6	10	16	167

1.2 Department Data

Dimension	2008-2009	2009-2010	2010-2011	% Change 2009-11
Enrollment	2,592	2,739	2,828	9%
FTES	317	318	296	-7%
Productivity (Goal: 546)	469	470	446	-5%
Success	2,026	2,045	2,139	6%
Full-time FTEF	2.2	1.7	3.0	36%
Part-time FTEF	7.1	7.6	6.9	-3%
Full-time Staff	2	2	3	50%
Part-time Staff				

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### Department Course Data

Course	2008-2009			2009-2010			2010-2011		
	Enroll.	Prod.	Success %	Enroll.	Prod.	Success %	Enroll.	Prod.	Success %
<b>1A</b>	811	472	70	858	483	64	814	460	69
<b>1B</b>	421	473	84	405	416	77	452	445	76
<b>1C</b>	295	460	82	328	454	75	319	418	81
<b>51A</b>	71	474	93	31	414	97	73	487	92
<b>51B</b>	64	427	80	33	440	91	53	354	89
<b>51C</b>	26	347	88	24	320	71	20	267	95
<b>60</b>	93	464	83	140	505	92	181	465	82
<b>64A</b>	114	882	85	160	838	83	116	517	78
<b>64B</b>	94	691	84	72	1274	78	134	541	81
<b>65</b>	109	351	87	126	414	88	120	414	86
<b>66</b>	85	424	86	107	535	86	91	455	82
<b>67</b>	290	499	77	347	485	74	349	457	70
<b>68A</b>	71	474	62	60	400	65	59	394	66
<b>68B</b>	29	214	72	24	320	79	21	280	76
<b>68C</b>	19	211	74	24	360	100	26	390	88
<b>NEW COURSES IN 2011-13</b>									
<b>58 (AUD)</b>									
<b>59 (FRAUD)</b>									
<b>75 (GOV)</b>									
<b>52 (ADV)</b>									

#### ENROLLMENT TRENDS: 2008-2011:

The Accounting Program's overall enrollment has increased from 2,592 to 2,828 or 9%, while FTES has decreased from 317 to 296, a 7% reduction. This suggests that the department is serving less unique individual students. However it appears that this lesser number of individuals decided to persist through our sequence of classes.

From a productivity perspective, the department has decreased from 469 down to 446, a 5% drop. The seat count for our 5-unit courses is set at 35. Average class size is approximately 28 students per class. Although the average class size is below the seat count, the work involved in our 5-unit classes is well beyond the 60 hours of WSCH per student. Our course outlines include computerized accounting, writing, presentation, and group work that is not taken into account in neither the seat count nor the class unit-load. Therefore, the 28-student average per class mitigates the excessive seat count and resulting reduced productivity for these classes.

Additionally, with the ever-increasing complexity experienced in the accounting field over the last few years, the skills demanded by industry have changed. There is a now a higher emphasis on not just technical accounting skills, but also communication, interpersonal, collaboration, research, and problem-solving skills. The accounting department has responded by explicitly integrating these additional skills sets in most, if not all, our accounting coursework. The heavier load has a negative impact on FTEF, as less than serious students choose not to enroll or persist in our program.

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### **Student Achievement: 2008-2011:**

Students who do choose to enroll appear to be more focused in pursuing an accounting career or take accounting coursework as a compliment to a different, but related career objective, such as business administration. As mentioned above, FTES has dropped, while enrollment has increased, presumably from students who persist through several of our accounting courses. Moreover, the success rate has also increased from 2,026 to 2,139 or 6% over the 2008-2011 period. This suggests better performance from a more focused accounting student body.

### **Course Offerings: 2008-2011:**

We offer a robust curriculum which addresses the various academic objectives of our students (refer to Alignment to Mission above). We offer transfer-track and career-track coursework that offers pathways to both professional-level and technical level accounting jobs or careers. We can categorize our coursework into 3 groupings: Core, Technical, Professional:

#### **Core - Foundation**

Our core coursework consists of Financial Accounting (Actg 1A, 1B, and 1C) and Tax Accounting (Actg 67). These are the entry courses into our profession and are the foundation for further accounting work. Actg 1A and 1B are fully transferable to most universities, including the UC and CSU systems.

##### **Actg 1A, 1B**

In financial accounting the focus is on the development, analysis, and relationship of the four primary financial statements and the accounting treatment related to the three main forms of business: proprietorships, partnerships (including LLC's), and corporations. The curriculum includes the accounting cycle and accounting for the asset (cash, receivables, inventory, property, plant and equipment, and other accounts), liability (current and long term (bonds)), and equity accounts (PIC, RE, and comprehensive income accounts).

##### **Actg 1C**

In managerial accounting the course covers cost, management, business, and other concepts such as cost systems, cost behavior, budgeting, variance analysis, differential costs and performance evaluation, as well as capital decision-making, cash flow analysis, and the time value of money.

#### **Technical – Practical Skills**

Actg 60, 64A, 64B, and 65 are geared mostly towards career, technical level accounting work. These courses also provide specific hands-on practical skills sets which are essential for more advanced accounting work.

Over the next 2-3 academic years, we plan to add to these offerings, since there is a dire need to develop courses that address other practical skills that employers are now demanding (business "soft", research, communication, and project management skills).

##### **Actg 60**

Pre-professional accounting course introducing the theory of double-entry bookkeeping/accounting. Emphasis on basic accounting cycle, elementary accounting principles and procedures, and financial records.

##### **Actg 64A, 64B**

Two modules in computerized accounting practice are offered for students who have completed one quarter of accounting or who have had accounting experience. These practice modules review designing service and merchandising accounting systems, journal and general ledger work, and financial statements. One module includes analysis and solving of accounting problems using spreadsheet software. QuickBooks software is used to journalize and post accounting transactions and prepare financial statements.

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### **Actg 65**

The payroll accounting course presents basic payroll-related concepts and procedures used in business today and provides practice in recording procedures and preparation of payroll taxes.

### **Professional - Advanced**

The Actg 51 and 68 series as well as Actg 66 provide students with more advanced accounting coursework which addresses the needs of working professionals or para-professionals who are interested in deepening their formal accounting education, to either progress in their careers or change careers altogether. A significant demographic we serve with these courses are working professionals who are pursuing the CPA designation, which includes the CPA Exam. The AICPA, which administers this national exam, requires 45 semester units of coursework in business, inclusive of 24 units in accounting. All our accounting courses satisfy this unit-requirement for taking the CPA Exam.

Furthermore, to offer a complete CPA Exam preparation program, we have added Auditing (Actg 58) and Governmental and Non-Profit Accounting (Actg 75) for the 2011-2012 academic year. We just finalized the approval of Fraud Examination (Actg 59), which we will begin offering in the 2012-2013 academic year. Lastly, we plan to add a few more courses, such as Advanced accounting within the next couple of years to round out this part of our program.

### **Actg 51A, 51B, 51C**

Intermediate accounting takes the same topics as financial accounting, but a deeper level. This course reviews financial accounting standards, the conceptual framework underlying financial accounting, accounting information processing systems, and the resulting four financial statements: balance sheet, income statement, stockholders equity statement, and cash flows statement. A deeper and more expanded coverage of accounting for various asset, liability, equity, revenue, and expense accounts is included. Additionally, this course teaches accounting for specialized areas: investments, income taxes, pensions and post-retirement benefits, and leases. Other topics also included are the time-value of money, revenue recognition, accounting changes and error analysis, and disclosure in financial reporting.

### **Actg 58**

The auditing course covers the contemporary auditing environment, auditing profession, and the principle, and practices of financial statement audit. Topics include auditing, attestation and assurance services, Generally Accepted Auditing Standards (GAAS), attestation standards, professional ethics, Sarbanes-Oxley Act 2002 regulatory requirements, internal controls and audit risk, audit planning, procedures, evidence, documentation and report writing.

### **Actg 59**

The fraud examination course covers important topics associated with modern forensic accounting and fraud examination. Topics include an examination of the various types of occupational fraud, as well as the techniques to prevent and detect fraud in organizations. In addition, students learn principals of fraud examination including who and why individuals commit fraud.

### **Actg 66**

The cost accounting course examines accounting for materials, labor, overhead, standard costs, job-order cost, process costs, budgets including capital expenditure budget, and cost analyses for decision-making.

### **Actg 67, 68A, 68B, 68C**

The tax accounting courses reviews aspects of Federal income tax laws as they relate to individual, partnership, corporation, estate, trust, and gift taxation. Topics include gross income; exempt income; business and non-business deductions; deductions for adjusted gross income, such as IRAs, moving expenses, and Keoghs; how to calculate the income tax returns for individual, partnership, and corporations; other taxes; credits against the tax; and various schedules and forms. The advanced tax accounting courses prepare students to take the Enrolled Agent Exam.

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### **Curriculum and SLOS: 2008-2011:**

All our courses are up to date with respect to Title 5.

With respect to our Program SLOS or PLOS align to the two types of content required for accountants: theoretical content knowledge and application methods.

- Students will be able to explain accounting terminology, concepts, principles, and frameworks.
- Students will be able to perform accounting-related calculations and demonstrate the ability to use methods and /or procedures to solve accounting problems.

We have also developed course-level SLOS for each course in our curriculum that align directly to our PLOS.

Since we believe that our foundation courses are essential to success in further accounting work, we have also developed deeper SLOS in our foundation courses, Actg 1A, 1B, and 1C. We are implementing SLOS at the topic or learning objective level (TLOS). The related assessments and pedagogy are directly aligned to these topic-level slos. That is we teach and assess, based on the TLOS.

As we move forward, we will assess the need for TLOS in other courses.

**Section 2. Learning Outcomes Assessment Summary**

2.1. Attach 2010-2011 Program Level – Four Column Report for PL-SLO Assessment from TracDat, please contact the Office of Instruction to assist you with this step if needed.

**See attached file labeled “PL-SLO-ACTG- Four Column.pdf”**

2.2 Attach 2010-2011 Course-Level – Four Column Report for CL-SLO Assessment from TracDat

**Section 2 Continued: SLO Assessment and Reflection**

2.3 Please provide observations and reflection below.

**See attached file labeled “CL-SLO-ACTG- Four Column.pdf”**

2.3.a Course-Level SLO

What findings can be gathered from the Course Level Assessments?

Per our course outlines, all accounting courses include several evaluation methods, including objective-type tests, group projects, write-ups, and presentations. For purposes of the SLO process, which implementation began in 2009, we are only reporting on the objective-type testing. We set our goal at 70% of the class successfully passing these assessments. Success is defined as 70% correct answers. As a department (all our courses), we have met this initial goal over the prior 2-year SLO cycle.

What curricular changes or review do the data suggest in order for students to be more successful in completing the program?



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Theory, application, and so-called soft skills are the 3 areas that our Accounting Advisory Board and our own faculty experience in the field have suggested we include in our curriculum. The Department implements these industry demands via the Course Outline of Record.

We currently integrate the content domain information for accountants, that is to say theoretical knowledge (i.e. terminology, principles, frameworks), satisfactorily in our coursework. We also include application work in all our classes, mainly problem-solving with profession-appropriate technology tools (i.e. excel, ms office, internet) and procedures (i.e. formulas, schedules, reports, etc.). Additionally, we include communication and collaboration activities in all our coursework (e.g. group projects).

To improve our student success and retention, the coursework should be re-configured to address all 3 areas mentioned above in a more orderly and effective manner. SLOS should be revised and written to address all 3 areas either in each course or across sets of courses that would ensure the necessary skills are learned by our students after successfully completing at least a minimum core of classes. Assessments and Teaching Methods would need to be aligned to the revised SLOS.

Currently, the department is implementing SLOS at the topic level (as opposed to the course level) in our first-year accounting sequence (actg 1a, 1b, and 1c).

With respect to curriculum changes at the program level, the high demand for highly-skilled accountants and more importantly CPA's, require the development of a robust and complete accounting program. To meet this objective, we have added AUDITING and GOVERNMENT and NON-PROFIT ACCOUNTING in the 2011-2012 academic year. We are developing a few other courses as well for 2012-2013, FRAUD EXAMINATION and ADVANCED ACCOUNTING. Ideally, in collaboration with the BUSINESS Department, we will also offer soft-skill-specific classes, which will greatly improve the success of all our students.

How well do the CL-SLOs reflect the knowledge, skills, and abilities students need in order to succeed in this program?

At the awareness/description cognition levels (2 and 3, respectively), our data suggests the overall the department is meeting its goal. However, since we have not formally assessed at the application cognition level (3), we will need to continue to revise our SLOS and related ASSESSMENT METHODS to get a full picture of how our students are performing, given that in field of accounting entry-level accountants must be able to not only understand and describe theory (cognition levels 1 and 2), but also use theory to solve problems (cognition level 3). Ideally, we would develop SLOS that address

How has assessment of course-level student learning outcomes led to improvement in student learning in the program?

Since we are still in the initial process of implementation of the SLOS process, we have not yet formed a benchmark to assess the success or lack thereof of our SLOS.

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### 2.3.b Program-Level SLO

What summative findings can be gathered from the Program Level Assessments?

None yet in this cycle

How has assessment of program-level student learning outcomes led to certificate/degree program improvements?

There have been significant improvements in the awarding of certain certificates, however, at the moment, we cannot link these improvements to the SLO process.

2.4 Annual Action Plan and Summary: Using the information above, list the program's action steps, the related [Core Mission objective](#), SLO assessment data and the expected impact on student success.

Action Step	Related SLO assessment (Note applicable data)	Related ESMP Core Mission Goals (Basic Skills, Transfer, Work Force, Stewardship of Resources)	How will this action improve student learning/success?
1) Develop Topic Learning Outcomes (TLOS) for the following core classes: 1A, 1B, 1C		Transfer and Workforce	Further align pedagogy, including assessment to the demands of employers in our field.

**Section 3: Program Goals and Rationale**

Program goals should be broad issues and concerns that incorporate some sort of measurable action and should connect to Foothill’s core missions, *Educational & Strategic Master Plan (ESMP)*, the division plan, and SLOs.

3.1 Program relation to college mission/core missions

**ALIGNMENT TO COLLEGE MISSION**

At Foothill College, as with most, if not all, community colleges across the country, there are two general tracks that accounting students usually pursue namely transfer or career (technical). Transfer-track students have the primary objective of moving on to 4-year institutions in pursuit of professional degrees in business and/or accounting, while career-track students usually secure a job soon after completing their coursework, and apply their accounting knowledge in technical level accounting positions. There is a third category of students in our accounting programs that may be more appropriately referred to as career-changers. These are professionals in other fields and disciplines who have decided to enhance or altogether change their current careers. Some of them take our accounting courses to fulfill the requirements set by the California Board of Accountancy in becoming a Certified Public Accountant. Our curriculum is designed to fit the needs of the various objectives described above.

3.2 Previous Program Goals from last academic year

Goal	Original Timeline	Actions Taken	Status/Modifications
1) Minimum of 1 additional FTEF or Teaching Assistant.	2010-2011	Hired 1 FT Faculty member in 2010-2011	Completed
2) Tutorial services for accounting students, especially for those online and for our underrepresented student population.	On-going	Basic tutorial services for our accounting students provided under the Tutorial Center.	On-going
3) Departmental/Division resource person or development of departmental learning objects.	2010-2011	FT Faculty temporarily taken over task	No funding provided, therefore not completed
4) Office space for Actg Lab	2010-2011	No space provided, despite requests made.	Not completed
5) Release time for Accounting Department Chair	On-going	FT Faculty Chairs Department using personal/unpaid time	Not completed

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3.3 New Goals: Goals can be multi-year

Goal	Timeline (long/short-term)	Supporting Action Steps from section 2.4 (if applicable)	How will this goal improve student success or respond to other key college initiatives
1) Tutorial services for accounting students, especially for those online and for our underrepresented student population.	On-going	Basic tutorial services for our accounting students provided under the Tutorial Center. Assessments are directly aligned to SLOS. Since accounting includes both theory and application learning, tutorial services are essential to student learning.	Transfer and Workforce
2) Departmental/Division resource person or development of departmental learning objects.	On-going	Assessments require the development of curriculum, inclusive of assessments, that are directly aligned to SLOS. Assistance is needed both in the development of accounting-specific curriculum and in the data analysis that results from the SLOS process.	Transfer and Workforce
3) Office space for Actg Lab	On-going		Workforce
5) Release time for Accounting Department Chair	On-going		
4) Develop courses to meet the new education requirements set by the California Board of Accountancy	2012-2015		Career Ed and Workforce
5) Develop new certificates that are transcriptable (e.g. CPA Exam Preparation)	2012-2015		Career Ed and Workforce
6) Develop AA Degree per CSU SB 1440	2012-2015		Transfer Ed Requirements

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<b>Section 4: Program Resources and Support</b>
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4.1 Using the tables below, summarize your program’s resource requests.

Full Time Faculty and/or Staff Positions

Position	\$ Amount	Related Goal from Table in section 3.3	Possible funding sources (Lottery, Measure C, Basic Skills, Perkins, etc.)
Instructional Assistance	\$45,000	Tutoring face-to-face and online using CCCConfer and other instructional-related technology	Lottery, Perkins

Reassigned Time

Position	\$ Amount	Related Goal from Table in section 3.3	Possible funding sources (Lottery, Measure C, Basic Skills, Perkins, etc.)
Department Chair Release time	\$8,000 per quarter	See 3.3 above	Lottery, Perkins

B Budget Augmentation

B Budget FOAP	\$ Amount	Related Goal from Table in section 3.3	Possible funding sources (Lottery, Measure C, Basic Skills, Perkins, etc.)
N/A			

Facilities and Equipment

Facilities/Equipment Description	\$ Amount	Related Goal from Table in section 3.3	Possible funding sources (Lottery, Measure C, Basic Skills, Perkins, etc.)
4 Laptops for Faculty Use	\$ 6,000 [\$1,500 x 4]	Each course has an assigned faculty lead who works on the related SLOS, curriculum, and data analysis. ALL FT faculty lead several courses. Each needs a set of tools, including mobile computer facilities such as laptops to complete their work.	

One-time/Other: (Release time, training, etc.?)

Description	\$ Amount	Related Goal from Table in section 3.3	Possible funding sources (Lottery, Measure C, Basic Skills, Perkins, etc.)
N/A			

Final Annual Program Review Template for 2011-2012

**Section 5: Program Strengths/Opportunities for Improvement**

5.1 Use the matrix provided below and, reflect on the program relative to students’ needs, briefly analyze the program’s strengths and weaknesses and identify opportunities and challenges to the program. Consider external and internal factors, such as demographic, economic, educational, and societal trends. Some considerations may include current and future demand for the program, similar programs at other comparable institutions, and potential auxiliary funding.

	<b>INTERNAL FACTORS</b>	<b>EXTERNAL FACTORS</b>
<b>Strengths</b>	<p>Robust program offerings, pedagogically-aligned to SLOS, teaching methods, and assessments.</p> <p>The accounting department’s overwhelming success and growth over the last few years is largely owed to the online component of our program.</p>	<p>Example: Program has an excellent reputation with local employers and 4-year universities – excellent performance anecdotally reported.</p>
<b>Weaknesses</b>	<p>Program has no administrative support. We offer a large program, which requires administrative support to manage it. So far, no funding has been provided by the college, especially in the area of course and degree development and SLO data analysis.</p>	
<b>Opportunities</b>		<p>Recent State legislation will significantly increased demand for accounting courses. The State Board of Accountancy is implementing a new requirement increasing the number of units needed to become a licensed CPA, from 120 to 150 semester. This means that the full coursework requirement for the CPA License can be taken at community colleges. There is a very high demand for accounting coursework.</p>
<b>Threats</b>		<p>Private school’s scheduling capabilities are more flexible than our quarter-system allows.</p>

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5.2 Are there any critical issues you expect to face in the coming year? How will you address those challenges?

5.3 What statements of concern have been raised in the course of conducting the program review by faculty, administrators, students, or by any member of the program review team regarding overall program viability?

5.4 Address the concerns or recommendations that were made in prior program review cycles.

5.5 After reviewing the data, what strengths or positive trends would you like to highlight about your program?

### Section 6: Feedback and Follow Up

This section is for the Dean to provide feedback.

6.1 Strengths and successes of the program as evidenced by the data and analysis:  
Excellent information and follow-up in the early part of 2012 for items mentioned below. I know you have the data and sent it in. Your program is well written and your well defined SLO assessments are relevant to the success of our students.

6.2 Areas of concern, if any:  
No immediate concerns at this time with the program. Although asking for laptops for faculty? In these tough budgetary times may be difficult. However we will still prioritize what you have requested.

6.3 Recommendations for improvement:  
Continue to seek courses such as ACTG 75, so far a success. Your enrollment analysis is well done. However, statement that the work outside of class "mitigates" the lower productivity and reduced FTES is not accurate. Enrollment is up, and productivity down. Suggests that we need to look at this more carefully in the next cycle and see if targeted scheduling can reverse this trend.

6.4 Recommended Next steps: Part of faculty responsibility is to maintain their departments SLO's and PLO's. The school has funded SLO coordinators to assist department faculty as needed. Such as we have with TracDat and assistance from the VPI's' office. If there is improvement in productivity this next year we could ask for an additional fulltime faculty. Just something to keep in mind.

Proceed as planned on program review schedule

Further review/Out of cycle in-depth review

Glenn Violett

## Final Annual Program Review Template for 2011-2012

### MISC INFO

#### **NEED DATA for this section (and 1.1 above)**

Associate's degrees and certificates awarded for accounting during 2008 was 255 and 337, respectively. CTEC certificates (tax preparer program) awarded for the 2007-2009 period were 657.

The accounting program continues to grow both in number of students and in degrees and certificates awarded each year. Much of the growth has been via the online accounting program. We probably have reached the limit of our program's capacity, with our current roster of faculty. If we are to continue to grow, the accounting program will need to reconfigure offerings – to increase capacity with current resources – or add full-time instructors who can take on many of the additional duties and support needed to deliver online programs.

#### **Student Equity: 2008-2011:**

##### **NEED DATA for this section**

For the period of 2007-2009:

- Accounting Program overall underrepresented student success and retention remained below average as follows:
  - Black: 52% (distance: 52%)
  - Filipino: 75% (distance: 77%)
  - Hispanic: 63% (distance: 59%)
  - Pacific Islander: 64% (distance: 57%)
- There is an obvious learning/retention gap between certain groups. In addition to what was already mentioned above, in question 5, underrepresented groups require additional support, such as tutorials and access to technology. However, with the current budget situation, we will probably not see much improvement in the learning/retention gap that currently exists. In fact, the gap will widen since tutors have been recently eliminated for accounting students.

#### **Distance Learning: 2008-2011:**

##### **NEED DATA for this section**

- Accounting Program distance education program has increased significantly. Key data shown below:
  - Enrollments increased by 61% [1,072 to 1,725]
  - FTES increased by 49% [141 to 209]
  - WSCH increased by 49% [6,323 to 9,387]
  - Productivity increased by 8% [481 to 519]
  - Number of sections increased by 46% [41 to 60]
  - Transferrable sections: 95%, 94%, 93%, respectively
  - FTEF increased by 22% [.88 to 1.07]
  - FTEF PT/OL increased by 38% [2.78 to 3.83]
  - FT to Total Faculty Ratio: 24%, 16%, 22%, respectively
- As mentioned above, the accounting department's overwhelming success and growth is largely owed to the online component of our program. The type of teaching and learning delivered in online or hybrid format requires special skills in pedagogy, time and energy that only full time instructors have the ability to satisfy. Therefore it is imperative to reconfigure our online offerings and/or scheduling to focus full time instructors in online coursework, if the accounting is to continue to successfully grow the department and/or to improve productivity.

#### **Other Information: 2008-2011:**



## Final Annual Program Review Template for 2011-2012

**Distance Learning: 2008-2011:**

### **NEED DATA for this section**

- Accounting Program distance education program has increased significantly. Key data shown below:
  - Enrollments increased by 61% [1,072 to 1,725]
  - FTES increased by 49% [141 to 209]
  - WSCH increased by 49% [6,323 to 9,387]
  - Productivity increased by 8% [481 to 519]
  - Number of sections increased by 46% [41 to 60]
  - Transferrable sections: 95%, 94%, 93%, respectively
  - FTEF increased by 22% [.88 to 1.07]
  - FTEF PT/OL increased by 38% [2.78 to 3.83]
  - FT to Total Faculty Ratio: 24%, 16%, 22%, respectively
- As mentioned above, the accounting department's overwhelming success and growth is largely owed to the online component of our program. The type of teaching and learning delivered in online or hybrid format requires special skills in pedagogy, time and energy that only full time instructors have the ability to satisfy. Therefore it is imperative to reconfigure our online offerings and/or scheduling to focus full time instructors in online coursework, if the accounting is to continue to successfully grow the department and/or to improve productivity.

### **NEED DATA for this section**

Accounting Career Trends (source: EMSI Report, 2009 – for Bay Area MSA, includes Santa Clara County and 5 other Contiguous Counties):

- Approximately 30 other community and technical colleges in region (MSA)
- Key Occupations included in report: Accounting, Auditing, Finance, Business Mgmt, Credit Mgmt, and Taxation.
- Accounting and tax account for approximately 88% of total current (2008) and expected (2013) jobs in the region.
- Accounting and tax account for approximately 87% or 1,259 of expected avg. new annual openings (1,447) in the region.
- Accounting programs in region produced 1,432 graduates in 2007.

### **Population trends for Foothill College**

- Based on a population demographics presentation developed by Robert Barr, PhD, FHDA Executive Director of Institutional Research and Planning in 2005 to the FHDA Board of Trustees, district forecasts adult population growth of over 30% between 2005 and 2030.
- Other factors affecting enrollment growth, according to Dr. Barr:
  - Closeness of educational site to students
  - Comprehensiveness and/or specialized programs
  - Reputation for excellence
  - Convenience of schedule (e.g., 12-8-6 week, distance)
  - Redirection of UC/CSU students requiring basic skills

## Final Annual Program Review Template for 2011-2012

- Tuition and other costs at UC and CSU
- Traffic congestion between site and student's home
- State of the economy
- Specialized Programs for high school students (Middle College)

### Implications:

- Accounting faculty have designed an accounting program over the last 12 years that have directly contributed to the excellent reputation and success of our students both in transferring to 4 year programs and in preparing for accounting or accounting-related careers. Much of the work was done by the full time faculty without certain key support from the college administration. This is especially true in the area of online learning where faculty went beyond the regular duties to develop a program that has grown tremendously both in terms of numbers and in quality. Unfortunately, as the program grows, the strain of maintaining it has become greater with each passing term. The lack of pedagogy training and general accounting department specific support services will hinder further growth and improvement.
- It takes specialized skill to develop and maintain a pedagogical-appropriate online learning course. All online courses require additional roles and skills (ie 12/7 help desk, tutorial, office hours, webpage development, etc.) that go beyond traditional instruction.
- As the online offerings have grown over the past decade, it is becoming more and more prevalent to have students in our online classes that lack not only the basic skills of writing and math, but also technology and web skills. This fact further strains online instructor's ability to help students succeed.
- To effectively continue to offer our quality accounting program, we will need to either secure additional full time faculty who can deliver online courses or we need to reconfigure our online offerings and/or scheduling focusing our full time instructors on this part of our program.
- Additionally, accounting program support services, such as teaching assistants and tutors are absolutely essential to continue to offer our current program. We are especially in need of additional support targeted at closing the learning/retention gap with our underrepresented groups.

# Unit Course Assessment Report - Four Column

## Foothill College

### Department - Accounting (ACTG)

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p>Department - Accounting (ACTG) - ACTG 1A                      - FINANCIAL ACCOUNTING I - SLO 1 -                      Theory - Explain financial accounting terminology, concepts, principles, and frameworks. [SLO1a:Theory]. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b>                      2009-2010                      2010-2011                      2011-2012                      2012-2013</p> <p><b>Course-Level SLO Status:</b>                      Active</p>			
<p>Department - Accounting (ACTG) - ACTG 1A                      - FINANCIAL ACCOUNTING I - SLO 2 -                      Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve financial accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b>                      2009-2010                      2010-2011                      2011-2012                      2012-2013</p> <p><b>Course-Level SLO Status:</b>                      Active</p>			
<p>Department - Accounting (ACTG) - ACTG 1B                      - FINANCIAL ACCOUNTING II - SLO 1 -                      General Theory - Explain financial accounting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p><b>Assessment Cycles:</b>  2010-2011  2011-2012  2012-2013</p> <p><b>Course-Level SLO Status:</b>  Active</p>			
<p>Department - Accounting (ACTG) - ACTG 1B  - FINANCIAL ACCOUNTING II - SLO 2 -  Application - Perform related calculations  and demonstrate the ability to use methods  and /or procedures to solve financial  accounting problems. (Created By  Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b>  2010-2011  2011-2012  2012-2013</p> <p><b>Course-Level SLO Status:</b>  Active</p>			
<p>Department - Accounting (ACTG) - ACTG  1C - MANAGERIAL ACCOUNTING - SLO 1  - General Theory - Explain managerial  accounting terminology, concepts, principles,  and frameworks. (Created By Department -  Accounting (ACTG))</p> <p><b>Assessment Cycles:</b>  2011-2012  2012-2013</p> <p><b>Course-Level SLO Status:</b>  Active</p>			
<p>Department - Accounting (ACTG) - ACTG  1C - MANAGERIAL ACCOUNTING - SLO 2  - Application - Perform related calculations  and demonstrate the ability to use methods  and /or procedures to solve managerial  accounting problems. (Created By  Department - Accounting (ACTG))</p>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 51A - INTERMEDIATE ACCOUNTING I - 1a - Theory - Explain intermediate financial accounting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p>	<p><b>Assessment Method:</b> rubric</p> <p><b>Assessment Method Type:</b> Essay/Journal</p> <p><b>Target for Success:</b> 80%</p>		
<p><b>Assessment Cycles:</b> 2010-2011 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>	<p><b>Assessment Method:</b> project 1</p> <p><b>Assessment Method Type:</b> Case Study/Analysis</p> <p><b>Target for Success:</b> 70%</p>		
<p>Department - Accounting (ACTG) - ACTG 51A - INTERMEDIATE ACCOUNTING I - 1b - Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve intermediate financial accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2010-2011</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 51B - INTERMEDIATE ACCOUNTING II - SLO 1 - General Theory - Explain intermediate financial accounting terminology, concepts, principles, and frameworks. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012</p>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 51B - INTERMEDIATE ACCOUNTING II - SLO 2 - Application - Perform related calculations and demonstrate the ability to use methods and /or procedures to solve intermediate financial accounting problems (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 51C - INTERMEDIATE ACCOUNTING III - SLO 1 - Context - describe what is financial accounting (intermediate), including its ethics and various career paths, and its role in business, domestically and internationally (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 51C - INTERMEDIATE ACCOUNTING III - SLO 2 - Theory - explain financial accounting terminology, principles, concepts, methods, and /or procedures ? at intermediate level (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 60 - ACCOUNTING FOR SMALL BUSINESS - SLO 1 - Context - discuss career paths and the role of accounting in small business (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 60 - ACCOUNTING FOR SMALL BUSINESS - SLO 2 - Application - perform basic accounting transactional computations and reporting procedures (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 64A - COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS - SLO 1 - Data entry - Apply accounting principles and procedures by data entry of business transactions into a computerized accounting program. (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p>Active</p> <p>Department - Accounting (ACTG) - ACTG 64A - COMPUTERIZED ACCOUNTING PRACTICE USING QUICKBOOKS - SLO 2 - Creating financial reports - Integrate knowledge of accounting principles and a computerized accounting program into various financial statements and reports. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 64B - COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL - SLO 1 - Data entry - Apply accounting principles and procedures by data entry of business transactions into a computerized spreadsheet program. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 64B - COMPUTERIZED ACCOUNTING PRACTICE USING EXCEL - SLO 2 - Creating financial reports - Integrate knowledge of various accounting principles and the spreadsheet program into various accounting work papers and financial reports. (Created By Department - Accounting (ACTG))</p>			



Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 65 - PAYROLL &amp; BUSINESS TAX ACCOUNTING - SLO 1 - Rules and Procedures - Explain current federal payroll tax accounting rules and procedures. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 65 - PAYROLL &amp; BUSINESS TAX ACCOUNTING - SLO 2 - Application - Perform related calculations and demonstrate the ability to apply rules and /or procedures to solve payroll tax accounting problems. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 66 - COST ACCOUNTING - SLO 1 - General Theory - Explain cost accounting terminology, principles, and concepts. (Created By Department - Accounting (ACTG))</p>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 66 - COST ACCOUNTING - SLO 2 - Methods and Procedures - Explain different cost accounting methods and /or procedures. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 66 - COST ACCOUNTING - SLO 3 - Problem Solving - Demonstrate the ability to apply the different costing methods and /or procedures to solve cost accounting problems. Examples: Variable Costing , Absorption Costing (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 67 - TAX ACCOUNTING - SLO 1 - General Theory - Identify basics of Federal and California income tax law as it relates to individuals and small businesses. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012</p>			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 67 - TAX ACCOUNTING - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to individuals (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 68A - ADVANCED TAX ACCOUNTING I - SLO 1 - Income Tax Theory - Identify basics of Federal and California income tax law as it relates to Sole Proprietorships and Partnerships. (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 68A - ADVANCED TAX ACCOUNTING I - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to sole proprietorships and partnerships. (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 68B - ADVANCED TAX ACCOUNTING II - SLO 1 - Federal Income Tax Theory - Identify basics of Federal income tax law as it relates to Corporations and Fiduciaries. (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 68B - ADVANCED TAX ACCOUNTING II - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to corporations and fiduciaries. (Created By Department - Accounting (ACTG))  <b>Assessment Cycles:</b> 2011-2012 2012-2013  <b>Course-Level SLO Status:</b> Active			
Department - Accounting (ACTG) - ACTG 68C - ADVANCED TAX ACCOUNTING III - SLO 1 - SEE - Achieve passing SEE score of 70% (may slightly deviate as the "scaled scoring" grading system is currently used by the SEE facilitator) while demonstrating a solid understanding of fundamentals of Federal income tax law as it relates to Sole Proprietorships and Partnerships. (Created By Department - Accounting (ACTG))			

Course-Level SLOs	Means of Assessment & Targets for Success / Tasks	Assessment Findings	Reflection/Action Plan & Follow-Up
<p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			
<p>Department - Accounting (ACTG) - ACTG 68C - ADVANCED TAX ACCOUNTING III - SLO 2 - Application - Demonstrate practical knowledge of income tax form preparation and tax compliance process as these relate to sole proprietorships and partnerships. (Created By Department - Accounting (ACTG))</p> <p><b>Assessment Cycles:</b> 2011-2012 2012-2013</p> <p><b>Course-Level SLO Status:</b> Active</p>			

Unit Assessment Report - Four Column  
 Foothill College  
 Program (BSS-ACTG) - Accounting AA/CA

PL-SLOs	Means of Assessment & Target / Tasks	Assessment Findings	Action & Follow-Up
Program (BSS-ACTG) - Accounting AA/CA - 1 - Students will be able to explain accounting terminology, concepts, principles, and frameworks.  <b>PL-SLO Status:</b> Active	<b>Assessment Method:</b> This PLO will be assessed at the end of the program by an Certified Personal Accountant mock exam. <b>Assessment Method Type:</b> Exam - Course Test/Quiz <b>Target:</b> 85% pass rate	06/14/2011 - 87% of students passed the CPA mock exam. <b>Result:</b> Target Met <b>Year This Assessment Occurred:</b> 2010-2011 <b>Resource Request:</b> More calculators would be helpful.	
Program (BSS-ACTG) - Accounting AA/CA - 2 - Students will be able to perform accounting-related calculations and demonstrate the ability to use methods and /or procedures to solve accounting problems.  <b>Year PL-SLO implemented:</b> 2011-2012  <b>PL-SLO Status:</b> Active			