

PROGRAM REVIEW 2008-2011

Division: Business and Computer Systems

Department or Program: Accounting

Name and Title of Preparer(s): Michael Gough, Scott Osborne, Mia Breen

In providing responses in the following areas, **please utilize the quantitative data available in the Program Review Enrollment Data Document and the Budget Document.** For the purposes of the Program Review, both departments and programs will be referred to as "program."

I. Description and Mission of the Program

Which area(s) does this program considerably address (check all that apply):

Basic Skills Transfer Career/Technical Other
(describe)

A. Provide a brief description of the program including any services provided and the program's mission.

Description: The Accounting program consists of 21 courses (plus affiliated "Topics" courses) listed in the De Anza 2008-2009 catalog with course numbers beginning with the letters "ACCT," plus the associated certificates and degrees in Accounting, Bookkeeping and Taxation. The 21 courses are ACCT 1A, B, C, 51A, B, 52, 58, 64, 66, 67A, B, 68, 70, 75, 76, 86, 87AH, 87AI, 88, 105 and 107. This program's services consist entirely of offered courses, certificates, and degrees, the provision of classroom instruction, and closely-associated services such as development of proposals for new courses and degrees, approval of student petitions for course substitutions for certificates and degrees, answering various student questions that others at De Anza are not as well qualified to answer, program planning and review, curriculum update, and participation in shared governance at De Anza.

Mission: The mission of the Accounting program is to challenge students of every background to develop their intellect, character, and abilities; and to achieve their educational and vocational goals in the discipline of Accounting. The focus of the program is to help students acquire the skills and knowledge they will need to help them transfer to a four year university as a Business or Accounting major and to train students in specific vocational skills that will increase their proficiency and employability in the field of Accounting.

B. Provide a summary of the program's main strengths.

1. Highly qualified and collegial faculty who stay current in the discipline and in effective teaching methods.
2. A strong reputation among transfer institutions as providing well prepared students in the Accounting discipline

3. High demand for our program – particularly in light of the increased need for more accounting professionals during this period of increased regulation.

C. Provide a summary of the program’s main areas for improvement.

We must continue to innovate with technology in our classrooms in order to make the courses we teach as relevant and timely as possible. Much of our profession relies heavily on technology and it is incumbent upon us to ensure that we are staying current in our classes dealing with computerized accounting systems and related technology used in the business world.

Also, we need to accelerate the development and assessment of Student Learning Outcomes (SLOs) within our program. Two of our department members are members of the Curriculum Committee and will work on updating the courses accordingly.

We need to continue to remain aware of educational developments in our profession (such as the required fifth year of college work in order to qualify for the CPA license) in order to ensure our students are well served as they move forward toward careers in our discipline.

We need to focus on a more effective approach in recruiting and retaining students from DeAnza’s targeted minorities, particularly as the industry is experiencing such robust growth.

D. What are your expected outcomes (such as learning outcomes, transfer, career goals, certificate and degrees) for students in your program?

We believe that we have made substantial progress in defining student learning outcomes at the course level through the development of the approved course curricula. We plan to continue this progress as the College refines the SLO implementation. However, over the next two years, we will need to substantially improve the articulation of student learning outcomes at the degree, certificate, and program levels.

Our students fall into roughly four categories:

1. Students with four year or advanced degrees who come to us to take courses to provide skills for jobs and to prepare for the Certified Public Accountant (CPA) or other professional exams.
2. Students who are transferring to a four year school with the intent of majoring in Accounting.
3. Students who are interested in transferring as business majors to a four-year institution and use the courses as part of their core requirement for the business major.
4. Students who are interested in transferring as business majors and use some of our courses as elective credit that tie into a particular area of emphasis such as finance or management.

The majority of our students are in categories 2 or 3 above, but the first group has become a larger population over the past few years with job opportunities in accounting being among the best opportunities for employment.

We issue only a handful of AA degrees and certificates each year. We believe this is because most students are generally looking toward a four year degree or are in the process of taking the required courses to sit for the CPA exam, or to acquire skills for employment.

II. **Retention and Growth**

A. How has the program responded to the institutional goal of increased access, growth and retention? (Include the number of students enrolled in the program and the retention rate over the last three years.)

Our enrollments in the program have grown steadily over the past three years with 5,461 (WSCH of 25,551) enrolled during the 2005-2006 year to 5,737 (WSCH of 28,175) enrolled in the program in 2007-2008.

Our success rate has remained steady at 77% over the past three years, with our retention rate increasing from 84% to 88%.

B. How has the program responded to the institutional goal of increased access, growth and retention specifically for the identified targeted populations of African Ancestry, Latino/a, and Filipino/a students? (Include the number and percentage of the program's enrollment that was made up of the targeted populations and the retention rate of the targeted populations over the last three years.)

Our access rate for the three targeted groups has gone down slightly during the three year period.

	Access Targeted Demographics					
	2005-2006		2006-2007		2007-2008	
Targeted	800	15%	709	13%	704	12%
Not Targeted	4661	85%	4590	87%	5033	88%

Our success rate with underrepresented minorities lags our overall success rate of 77% for all students in our program as well:

	Success Targeted Demographics					
	2005-2006		2006-2007		2007-2008	
Targeted	511	64%	438	62%	442	64%
Not Targeted	3695	79%	3631	79%	4003	80%

- C. The Statewide Basic Skills Initiative defines “basic skills” as English, mathematics, reading, writing and ESL skills. In what ways does your program address the basic skills needs of students? For programs that do not directly address basic skills, how does the lack of basic skills impact student success rates for your program?

Our program requires math literacy at the high school level (Algebra I.) We find that in our first courses (1A and 1B) a math review is needed for students who need “shoring up” in basic math skills. The program also requires that the student be able to read at a college level and write and speak at that level as well.

III. Student Equity

- A. What progress or achievement has the program made towards decreasing the student equity gap? (Include student success rates for targeted populations compared with other students over the last three years.)

As shown earlier, our success rate over the past three years for our targeted populations has been fairly steady, running at 64%, 62% and 64% during that period. Our overall, non-targeted success rate for the past three years has run at 79%, 79% and 80% during that time so we see consistency in the numbers, but want to improve in both areas.

- B. In what ways will the program continue working toward achieving these goals?

1. Re-institute the Cultural Competencies Committee within the division. This committee met on a regular basis last academic year, and proved to be a valuable resource for division faculty and staff. The accounting department will participate in the effort to reconvene the committee.
2. Take greater advantage of existing campus resources including the Student Success and Retention Services Center, the Student Success Center, and the Math Performance Success program. This will be accomplished by inviting representatives of these programs to our department and/or division meetings to help educate us as to the services and benefits of these programs.
3. The development and measurement of course and department level SLOs will also provide valuable information which will allow us to continue making progress toward our student equity goals.
4. We recently hired a full-time faculty member who is part of the targeted group and we are utilizing her ideas about recruitment and retention and plan on using her as a “point person,” for some of our recruiting efforts.

- C. What challenges exist in the program in reaching such goals?

The biggest challenge remains faculty education and training regarding best practices and available resources in this area.

IV. Budget Limitations (Please be specific in your responses.)

- A. Identify any limitations placed on the program based on limited funding. What increases in resources are critical to the program and what are the consequences of continued limited funding on the program?

Currently demand for our program is running high – partly because of the needs of industry and partly because we are perceived well in the community. In order for us to continue our upward trend, the need for integrating technology and absorbing that cost will be increasingly important to our program.

- B. Describe the consequence to students and the college in general if the program were eliminated or significantly reduced. Please be specific.

Accounting is the “language of business” and a knowledge of basic accounting is necessary for all accounting and business students. If the De Anza Accounting program were eliminated or reduced, students would be unable to obtain this required core knowledge at De Anza. This would impair their ability to transfer to four year accounting or business degree programs.

Our Accounting program also provides cost-effective professional training for students. Given the current economic climate, this is more important than ever. Elimination or reduction of the program would deny this type of training to students at a time when many are seeking to improve their earnings potential.

De Anza College currently has a hard earned reputation for academic excellence in the heart of Silicon Valley. Elimination of the Accounting program would reflect negatively on the reputation of the College. The field of accounting is pervasive in both for profit and not for profit Silicon Valley organizations and if De Anza failed to provide training in Accounting, these organizations as well as the College would suffer.

- V. **Additional Comments (optional):** What additional information is important to consider when reviewing the budget of your program for possible reductions? You may include any or all of the following, or other information.

- **Strategic Planning Initiatives (Community Collaborations, Cultural Competency, Outreach, and Individualized Attention for Retention):** Describe any other Strategic Planning Initiatives your program has addressed.

- **Relationships with Other Programs:** Describe any partnerships or collaborations that the program is actively engaged in, which reduce costs and/or improve service delivery.

- **State and Federal Mandates:** Describe any State or Federal mandates that directly impact the program.

The CPA exam requires a minimum number of accounting units in order to qualify to sit for the exam. Those units can be earned at our college (and virtually any other accredited college.) We must continue to monitor the industry and stay current to ensure we comply with the needs of the students seeking licensure.

- **Trends (such as enrollment, certificate and degrees conferred, transfer rates, job placement, etc.):** Describe any positive and/or negative trends in the program.

As mentioned earlier, the regulatory environment has been a boon to our program. Increased industry demand for regulatory compliance has resulted

in increased student interest in and demand for accounting courses. We must also be aware that there has been a movement afoot to require that certain CPA exam qualifying courses be taught only at the upper division level. This would be devastating to our program since only our Acct 1A, B and C courses would qualify if the proposed change occurs.

- **Comparable Programs at other Institutions:** Provide any information that you have that would allow for a comparison of the program to similar programs at other institutions in the State.