INSTRUCTIONAL PROGRAMS AND AREAS
PROGRAM REVIEW / PLANNING AND EVALUATION PROCESS

QUESTIONNAIRE FOR INSTRUCTIONAL PROGRAMS

INSTRUCTIONS:

Complete all sections as instructed. Click the shaded sections to type your answer.
When completed, please save your file and e-mail it as an attachment to tanya_hanton@westvalley.edu.

A. INTRODUCTORY QUESTIONS

1. Program Name: ***Accounting***

2. Person(s) completing the questionnaire: *Randy R. Castello*

3. Date of completion: *November 3, 2007*

4. What are the primary purposes of the program? Check all that apply.

- **X** WVC Degrees and Certificates
- **X** Transfer Courses
- ☐ WVC General Education
- ☐ Lifelong Learning/Life Enrichment
- ☐ Occupational / Vocational Courses
- ☐ Student Support Services
- ☐ Academic Support Services
- ☐ Administrative Functions

5. In one paragraph, how does the program further the College's mission and goals? (only new information need be added)

The Accounting Department satisfies the transfer requirements of those students intending to pursue four-year degrees in either accounting or business by offering Accounting 10-Financial Accounting and Accounting 11-Managerial Accounting. The Department also serves students seeking occupational training by offering an Accounting Clerk Certificate program.

6. In one paragraph, what significant events have affected or impacted the program since the last program review?

1. The addition of Nancy Ghodrat and Jim Henderson (50%) to the full-time staff. Both Nancy and Jim have brought new life, energy, and perspectives to the department.
2. Offering the Accounting 10 and 11 courses in distance learning mode.
3. Elimination of hours by arrangement from the courses.

B. DATA ELEMENT ANALYSIS SECTION (ANALYSIS AND RESPONSE)

1. Using the enrollment data from Table 1 from previous program review, add or revise as appropriate.
   a) What significant trends are revealed in the data?
   b) What factors might contribute to any program differences compared to the College data?
   c) What conclusions do you draw from this analysis that could form the basis for an action, objective or request for resources?

a) *Since Fall 2002, the department has had a decline in headcount of 21.8%, while the College has experienced a decline of 17.6%. In terms of FTES/FTEF, the department remains slightly more efficient than the College--as of Fall 2005, 19.4 versus 17.6.*

b) The College as a whole has suffered an enrollment decline, as have most of the other community colleges in the region. Although the data provided does not include evening versus daytime enrollment information, one major factor for the department has been a heavier loss in evening enrollment versus daytime enrollment. In terms of efficiency, the department has tried to be very conscious in the management of their FTEF--an evening class has been permanently canceled and a daytime section of Accounting 11 has been permanently cancelled.

c) The Department believes there are many opportunities available for attracting new enrollment by expanding our curricular offerings, especially in the area of income tax accounting, payroll accounting, and training in accounting-related software. In terms of the transfer courses, the department believes additional enrollment could be garnered if online courses are offered—Accounting 10 was offered online for the first time in Fall 2007 and enjoyed very healthy enrollment.

d) A final factor which will impact the Department's enrollment (WSCH) will be the elimination of the lab hours by arrangement associated with our transfer courses. When these hours were added many years ago, our understanding was that we were in compliance with the requirements of Title Five. As it seemed that this was no longer true, the Department submitted a change in curriculum to the Curriculum Committee eliminating the hours by arrangement associated with all Accounting courses. While this should not impact enrollment, it certainly will decrease WSCH and efficiency.

2. Using the demographic data from Table II from previous program review, add or revise as appropriate.
   a) What significant trends are revealed in the data?
   b) What factors might contribute to any program differences compared to the College data? See attachment for college-wide statistics.
   c) What conclusions do you draw from this analysis that could form the basis for an action, objective or request for resources?

a) *The Department is not clear that the data provided on ethnicity was correct, in that the departmental data matches the College data exactly--a highly unlikely scenario. It would seem that either we were given the Departmental data only or the College data only. Assuming that the data provided was indeed the Departmental data, from Fall 2002 through the present, there has been no significant change in our student demographics, in terms of ethnicity--over half of our students are White, with Asian/Pacific Islanders and Hispanics comprising the next largest two groups.*

As far as gender, the department has seen a reversal in the male to female ratio--while females used to exceed the male students 52.6% verus 47.4% in aFall 2002, the males now exceed the females by 52.8% to 47.2%. The College split has remained virtually the same at 60% female and 40% male.

Finally, as far as age, the department has consistently had just over 72% of their student population in the age 25 or under category in recent semesters compared to roughly 60% for the College. Of these students, those students in the age 21-25 category used to exceed the students in the less than age 21 category, but the students in the less than age 21 or less category are now the majority, while for the College, the students in the less than age 21 category have always been the majority. The department has lost enrollment in the age 26-30 category and the age 31-40 category, a decline which has also been seen by the College. Finally, while the College has a little over 5% of their enrollment in the age 51-60 category and a little over 3% of their enrollment in the age 60 plus category, the department has only over 2% of their enrollment in the age 51-60 category and only 1% in the age 60 plus category.

b) The Department is not clear why they have seen a shift between the age 21-25 group and the under age 21 group--perhaps, in the past, students "put off" accounting until they were close to transferring, but no longer do so. The more significant difference is in the department's lagging in enrollment in the age 51-60 and 60 plus categories--the Department believes that this is due to our curricular offerings.

c) The Department believes new enrollment possibilities exist, especially in the older student categories. We believe the Department could tap into these possibilities if our curricular offerings were expanded to include income tax, payroll, software training and perhaps investment topics.

3. Using the success data from table III from previous program, add or revise as appropriate.
   a) What significant trends are revealed in the data?
   b) What factors might contribute to any program differences compared to the College data?
   c) What conclusions do you draw from this analysis that could form the basis for an action, objective or request for resources?

a*) While the College has seen a decline in success rates, the Department has seen a significant increase in student success rates, from 58.7% in Fall 2002 to 64.1% in Fal 2005. For Fall 2005, the data shows a 19% departmental loss of students between 1st census and the end of term versus an 8% loss in students for the College. The Department had a 19% loss in FTES between 1st census and the end of term versus a 13% loss in FTES for the College.*

b) The Accounting Department has always had a lower retention rate than the College average--the transfer courses are homework intensive courses which require lots of time outside of class--many of the Department's students are simply unprepared for the volume of work the classes require. The Department is unsure of what has caused the increase in the student success rate.

c) Retention has always been a concern of the Department, but finding ways of improving class retention has typically been left to the individual instructors. It would be useful for the Department to compare retention rates in our transfer courses to the retention rates at other community colleges.1

4. Are there any data or factors (e.g. integration of technology; college, district, or state expectation or mandates) concerning staffing in the program, that suggest a need for increasing or decreasing program staff (e.g. permanent and associate FTE, permanent and hourly classified staffing or administrative staffing)?

No

C. CURRICULUM SECTION (ANALYSIS AND RESPONSE)

1. Based on your program's curriculum information, as published in the most recent West Valley College catalog, what curriculum changes are anticipated in the next three years? (These changes could include major course revisions, curriculum deletions, new courses, revised or new options within a program, or proposed new programs.)

The Department is extremely interested in pursuing an income tax preparation program, perhaps in conjunction with a certificate or associate's degree program. The goal of the program would be to prepare students to pass either a certification exam or the enrolled agent exam.

The Department is also considering adding some type of CPA exam review course.

2. The attached excel document shows classes that have not been offered since Spring 04. Please list the courses you intend to submit to the Curriculum Committee by February 8th for de-activation prior to publication of the 08/09 catalog.

When the department (hopefully in Spring 2008 for submission to the Curriculum Committee in Fall 2008) puts together the curriculum for the income tax program, this income tax accounting class will probably be revised.

A) In terms of the transfer courses, because of transfer requirements, we believe that the Accounting 10 and 11 course objectives were already clearly established and understood by all the faculty in the department. Assimilating those objectives into an SLO was fairly straightforward. The department also determined that we already had the assessment tools in place via standardized classroom assignments.

The department is working on SLOs for the other courses.

B) None

C) None

D. EXTERNAL INFLUENCES SECTION (ANALYSIS AND RESPONSE)

1.If applicable, considering the effects of external influences on the program's purposes and goals:

a) How do accreditation requirements, government regulations, advisory boards, labor market demand, transfer institution articulations or other external factors affect the program?

b) How might these influences form the basis for an action, objective, or request for resources?

As far as the transfer courses, the Department feels confident that these courses will continue to be articulated with four-year institutions. Over the past twenty years, the four-year institutions have posited plans for "radically changing" the first year courses in accounting, but these seem to be "fads" that come and go. We simply continue to give our students a strong grounding in accounting fundamentals that seems to serve them in good stead when they transfer.

As far as the other courses, the labor market demand for accounting people continues to grow. This is the area of opportunity for the Department. During the 2006-2007 academic year, the Department recently (and for the first time) held a career advisory board meeting (in conjunction with the General Business Department) to gather ideas for specific areas of opportunity. As stated previously, the department is interested in pursuing a tax program and possibly a CPA exam preparation course, which would require additional FTE and possibly other resources.

Finally, one of the key external factors which continues to influence the program is technology. This is important to the Department in many ways: (1) How does this impact our existing Clerk Certificate?; (2) How does this affect the lab component of our Accounting 10 course?; (3) Are there additional/new career training opportunities available?; (4) How does this affect our course pedagogy--are textbooks still the medium of choice for the Department? These types of questions have made us start "brainstorming" as to what we would consider the "ideal" smart classroom for our students.

E. STUDENT FACTORS SECTION (ANALYSIS AND RESPONSE)

1. What program changes or initiatives has the program implemented in the last three years to meet the needs of its student population?

For our transfer program, finally offering our basic transfer classes online is attracting a new portion of the student market to our program. In addition, in order to reduce costs associated with the required materials of the Accounting 10 course, the department has begun using online versions of software—the cost to the student is greatly reduced when compared to a "hard copy" of the software package. Given the access to technology by an overwhelming majority of our students, the department does not feel a necessity to meet in a computer lab with students and has also re-considered the scheduling of the Accounting 10 courses.

F. SUMMARY AND CONCLUSION SECTION:

1. General conclusions and summary statement.

Enrollment is a major concern, not only of the Department, but also the College and the District. With the addition of new faculty, we feel the Department is now poised to move the vocational and personal enhancement side of our program side into new areas. We feel that there is a real opportunity for the Department in terms of increasing enrollment while providing students with valuable career training and providing employers with valuable employees.

2. Program Strengths:

The major strength of the Department has always been the soundness of the two transfer courses, Accounting 10 and 11 and the Department's dedication to keeping these courses relevant and vital. The other major strength of the Department is the commitment of the faculty to both the betterment of the Department and the College.

3. Program Challenges:

The main challenge for the Department is to expand the curricular offerings to attract a new student base to the Department. Our main challenges will be to develop the curriculum for a tax program and to compete for the additional resources required to support a new program.

G. ACTIONS AND OBJECTIVES SECTION

Based on the foregoing analyses and findings in Sections A. through F., what are the program's intended actions or objectives for the next three years?

1. Develop the curriculum for an income tax program

2. Develop the curriculum for a CPA exam preparation course.

Timelines

Over the next three years, what are the program's timelines (in terms of predicted initiation and completion dates) for the stated actions or objectives?

1. Submit the income tax program curriculum to the Curriculum Committee in Fall 2008 for program implementation in Fall 2009.

2. Submit CPA exam preparation curriculum to the Curriculum Committee in Fall 2008 for program implementation in Fall 2009.

Which of these actions or objectives would be initiated and completed within the coming year, given adequate resources?

None

H. RESOURCE REQUESTS 2006-2007

1. Please indicate if any of the resource requests identified in the previous program review were funded through one or more of the various WVMCCD resource allocation processes that were available in 06 – 07 (e.g. FTE allocation, classified staff, one time funding, budget augmentation, facilities, Land Corporation):

Please complete the following table (leave blank if the answer is not applicable):

	FUNDED by WVMCCD?
Full-time faculty FTE: *The department has 2.666 full-time staff* Teaching 5.332 FTE annually	X Yes ☐ No ☐ Partially
Associate faculty FTE: *Via Performance Goals, the department requests additional FTE of approximately 1.529 FTE*	X Yes ☐ No ☐ Partially
Classified Staff FTE: *Click once here and type your response*	☐ Yes ☐ No ☐ Partially

Classified Hourly (in dollars): *Click once here and type your response*	☐ Yes ☐ No ☐ Partially
Administrative Staff FTE: *Click once here and type your response*	☐ Yes ☐ No ☐ Partially
Facilities (brief narrative description): *Replacement of broken furniture in classrooms (Division initiative). The department typically schedules classes in three of the Business Division classrooms and in various computer classrooms.*	X Yes ☐ No ☐ Partially
Equipment (brief narrative description with estimated total cost): *The department makes us of overheads maintained by the College's AV department. The department also makes use of computer lab rooms.*	X Yes ☐ No ☐ Partially
Supplies (brief narrative description with estimated total cost): *Augmentation of the departmental printing budget and renewal of a site license for Quickbooks courses. Supplies such as chalk, whiteboard markers, paper, etc. are purchased at the division level.*	X Yes ☐ No ☐ Partially
Staff Development (brief narrative description): *Click once here and type your response*	☐ Yes ☐ No ☐ Partially
Other (please specify): *Click once here and type your response*	☐ Yes ☐ No ☐ Partially

2. What have you been able to accomplish as a result of the resource obtained?
(e.g. improved retention success and persistence, improved equity, new SLOs, higher enrollment, new online or satellite campus classes….)

NOTE: The Program Review Committee realizes that in some cases, accomplishments and changes resulting from resource acquisition are too recent to be measurable. The current Program Review process is only one year old. Future reviews of funding requests will focus on accomplishments and change occurring over a two-year period.

Augmentation of the printing budget allows the department to test in an appropriate way and to distribute materials in the course which aid in student understanding. Renewal of the Quickbooks site license allowed for an upgrade in the version available to students—the students are now learning how to use the most current version of the software.

I. RESOURCE REQUESTS 2007-2008

1. What **new or additional** resources are required to accomplish the stated actions and objectives?

Please complete the following table (leave blank if the answer is zero or none):

Full-time faculty FTE *Click once here and type your response*

Associate faculty FTE *An additional 1.998 FTE to offer the accounting transfer classes online.*

Classified Staff FTE: *Click once here and type your response*

Classified Hourly (in dollars): *Click once here and type your response*

Administrative Staff FTE: *Click once here and type your response*

Facilities (brief narrative description): *Click once here and type your response*

Equipment (brief narrative description with estimated total cost): *Click once here and type your response*

Supplies (brief narrative description with estimated total cost): *Need to continue with the augmented printing budget for our department.*

Staff Development (brief narrative description): *Click once here and type your response*

Other: *Click once here and type your response*

When completed, please save your file and e-mail (using the File: Send To menu) to tanya_hanton@westvalley.edu