



## General Information

### Important Information

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Submitter's First Name:

Submitter's Last Name:

Submitter's Email:

Submitter's ID:

Submitter's Phone Number:

Type of review?  Administrative  
 Instruction (Please note: Library and Counseling should submit individual Program Reviews: One for Instruction and one for Student Services)  
 Student Services

Who is your Dean/Supervisor?  
 Robyn Brammer  
 Joseph Dowling  
 Rick Hicks  
 Janet Houlihan  
 Danny Johnson  
 Claudia Lee  
 Alice Martanegara  
 Carla Martinez  
 Alex Miranda  
 Kay Nguyen  
 Meredith Randall  
 Christina Ryan Rodriguez  
 Matthew Valerius  
 Tim Vu  
 Chris Whiteside

Are you the Department Chair?  Yes  
 No  
 Not applicable

**Warning:** It is critical that you enter your Department Chair's email address correctly.  
Entering an incorrect email may require you to start a new Program Review!

Who is your Department Chair? (if applicable)

Department Chair's Email (if applicable)

Who is your Vice President?  Lee, Claudia  
 Houlihan, Janet  
 Randall, Meredith

If you experience any technical difficulties completing this form, please contact [Damien Jordan](#).

### Program Review Purpose

*“Program review is the process through which constituencies (not only faculty) on campus take stock of their successes and shortcomings and seek to identify ways in which they can meet their goals more effectively. It is important to note here that the task of identifying evidence-based successful practices, and sharing these practices college-wide, is far more important than the negative perspective of trying to ferret out ineffective practices” –Academic Senate for California Community Colleges,*

## Program Review Data Driven Decision Making

- *Continual improvement*
- *Evaluation of program resource needs*
- *Fiscal stewardship and transparency*
- *Culture of evidence*

### Program Review Reporting Cycle

1. Program Review will be conducted every two years beginning Fall semester 2021.
2. Department Chair/Originator will be given feedback at each step in the process.
3. Data provided by ORPIE, including statewide data for success given to departments the first week of October (October 8, 2021).  
Originator: The originator owns this information (usually the Department Chair). The document is "locked" unless sent back (October 22, 2021).
4. Department Chair: If the Department Chair did not submit the document, it will go to the Department Chair for general feedback (November 1, 2021).
5. Dean/Supervisor: The Dean/Supervisor provides feedback in a single text box. The Dean/Supervisor may send back to the Department Chair if something needs to be changed. (November 8, 2021).
6. IEC: IEC provides feedback for a technical review. (November 15, 2021).
7. CCD: provides feedback on curriculum or instruction section. (November 22, 2021).
8. Vice President: The identified VP provides feedback and can send the document back for edits (December 1, 2021).
9. Review: The Department Chair incorporates the feedback and resubmits. The Dean/Supervisor can send back if there is still something missing (January 31, 2022).
10. Submission: Once the originator (Department Chair) submits the document, it will be locked (February 11, 2022).
11. Committee Reviews: Requests for funding will be sent to committees for their review (February 11, 2022). Reviews by committees must be submitted to Planning and Budget by March 15, 2022.
12. Hiring Deadline: Approved requests for faculty positions will be provided by the Executive Team (February 25, 2022).
13. Hiring Deadline: Ratings for classified professional positions will be provided to the Executive Team by April 22, 2022.
14. Funding Deadline: Planning and Budget will make determinations on Categorizedly funded requests (April 22, 2022).
15. General Funds and Classified positions: Items funded through general funds and available Classified Professional Positions will be determined (October 7, 2022).

## Important Update

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## Program Information

Name of Program (Academic Programs should be listed per discipline)

\* Accounting

Please provide a brief description and any significant change in your program since the last program review cycle.

The Accounting program provides core instruction for the Business Administration AD-T, which is the program with the most number of awards conferred at GWC. According to the Research Office (ORPIE), the Business Administration AD-T ranked first out of all 23 AD-Ts offered by GWC in the most recent 5 academic years for which ORPIE data is available (2015 to 2020). It is the only AD-T to have awarded more than 100 degrees every year during this period. Accounting is a crucial component of this AD-T, being that it comprises 8 out of the 27 required units in this AD-T.

In addition, Accounting also has a CTE component in that the program attracts both transfer students and career education students who are looking for elemental accounting instruction for which they can use to get a job or advance in their current job.

Update since last program review: Accounting lost one FT faculty member in 2015. Accounting was granted a faculty position in 2019, which resulted in a failed search. Due to the loss of one FT faculty member which has not yet been replaced, the department has continued to present solid enrollment and completion statistics. However, the program has major challenges in only having one FT faculty member to advance curriculum, create bridge pathways with high schools and transfer colleges, and build relevant programs to meet current occupational needs.

What are your program's strengths?

The Accounting department offers a variety of accounting education in core courses and specialized accounting topics. Transfer courses in financial and managerial accounting, as well as intermediate accounting and tax courses, comprise a robust curriculum package. The department also offers courses in internal controls, forensic accounting, and taxation issues that are not available at other community colleges. These courses appeal to students who are looking to specialize, CPA candidates, and licensed CPAs looking to fulfill continuing education requirements.

What are the challenges for your program? (If there are regulations or requirements for your program that require additional support, please note those here.)

The overwhelming challenge continues to be the lack of much needed faculty to maintain a reasonable FT/PT faculty ratio, address program and curricular changes as dictated by a changing profession, and most importantly capitalize on the opportunities in accounting. The California State Board of Accountancy recently implemented a rule that requires CPA candidates to take an additional 30 semester units in accounting in order to take the Uniform CPA Examination. Additionally, the AICPA changed the format of the Uniform CPA Examination such that more topics in financial accounting, tax, and data analysis will be tested. Both these changes in the profession present opportunities for the Accounting department to create relevant courses addressing these needs.

## INSTRUCTIONAL PROGRAMS

**Do any of the courses in your program have a CTE TOP code?**

- Yes
- No

What was the date of your last advisory committee meeting? \* 07/23/2021

**What type of awards does your program offer?**

- Certificates
- AA/AS Degree
- Associate Degree for Transfer

**Please provide the information for the number awards for Associate Degrees (CCI-approved), Associate Degrees for Transfer (State-approved), and Certificates of Achievement for this program. Please put N/A if an area is not applicable for your program.**

	3-years ago	2-years ago	1-year ago
Certificates	* 2	* 2	* 2
Associate Degrees	* 1	* 1	* 1
Associate Degrees for Transfer	* 0	* 0	* 0

**Please comment on the trends for the number of awards. You may then comment on any other relevant information provided by the Office of Research, Planning, and Institutional Effectiveness (ORPIE).**

\* The Business Administration AD-T encompasses all transfer students majoring in Accounting, Business, Management, Finance, etc. For the last 5 years (2015 to 2020), the Business Administration AD-T has had 144, 176, 118, 166, and 159 completers, respectively. A sizable portion of these awards are accounting majors transferring to 4-year institutions. These statistics are not captured or reflected in the numbers above. The above completion represents only the CTE programs in the Accounting major. The above numbers do not include the transfer component of the Accounting Department.

**For the below questions, please provide your FTES (full-time-equivalent students, resident) divided by your FTEF (full-time-equivalent faculty). Please submit your rates from four years ago, two years ago, and this year.**

**Please note:** For programs with earned credit, please use FTESr/FTEF. For non-credit or the International Students Program, please use FTESm/FTEF.

**FTES/FTEF ratio from 3 years ago**

\* 28

**FTES/FTEF ratio from 2 years ago** \* 27

**FTES/FTEF ratio from last year** \* 30

**Outside of hiring new faculty (which should be included in your program goals, if needed), please discuss this trend and your plan for improving efficiency**

The Accounting Department was able to improve upon our efficiency ratio in the last 3 years by:

1. Every instructor makes a conscientious effort to retain students and help them achieve student success. Hardships brought on by COVID-19 caused a lot of students to miss class and drop out of school altogether. Extending due dates for assignments, using alternative assessment methods, and utilizing innovative ways to engage students online are a number of ways that all instructors in the department have worked improve efficiency.

2. The Accounting Department has dedicated embedded tutors for its core transfer classes (Acct G101 and Acct G102). The embedded tutors have been with the department for some time, and the continuity of this extra resource has proven very effective in helping students understand the material and perform well in classes.

**Using the data received from Office of Research, Planning, and Institutional Effectiveness (ORPIE), what strategies has your department implemented over the past two years to be more inclusive of the distinct student populations you serve?**

\* Since over half of GWC's Accounting students are economically disadvantaged, the Accounting Department switched to a low-cost textbook in 2019. The price was deeply discounted through repeated negotiations with a major publisher to be offered to GWC students at less than half the national price. The Accounting Department has worked tirelessly to develop a relationship with this publisher in order to provide high-quality low-cost textbook resources to students.

**Identify challenges and successes with respect to mode of delivery and/or technology. For instructional programs, address any differences between on-campus and distance education.**

1. Teaching accounting in a virtual setting is challenging in that students find it hard to follow quantitative methods and details on a screen.
2. The online environment has enabled class sessions to be recorded. Students find that being able to review recorded lectures during independent study extremely helpful.

## Program Review Curriculum

***After a thorough review of your courses, provided by CCI...***

Do you have any courses that have not been updated to CCI within the required timeframe (6 or more years for a transfer-level-course; 3 or more years for a CTE course)?

- Yes
- No

**For classes where the date of revision is more than 6 or more years for a transfer-level-course or 3 or more years for a CTE course, revisions for all such classes to CCI are required within the next two academic years.**

- I understand

Do any of your SLOs use the exact wording as the course objectives?

*(SLOs should be written to reflect and encompass the course objectives while not using the exact same language as the course objectives)*

- Yes
- No

Are there courses in your Program (Degree/Certificate) that have not been successfully offered since the last Program Review? (Please note, classes that were cancelled, they were not successfully offered).

- Yes
- No

Do you have active courses that are not part of a degree or certificate?

- Yes
- No

**Please indicate the name of the course(s) and the name(s) of the certificate(s) or degree(s) you intend to connect it to when you submit your revision to CCI.**

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**Once we finalize the above, we will make multiple options available for faculty to complete.**

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**How are you using your Program SAOs/SLOs to improve your program outcomes? (If you are not actively using SAOs/SLOs to improve program outcomes, discuss how you plan to do so in this coming Program Review Cycle.)**

\* 1. SLO assessment in capstone course (Acct G102): The Accounting Department meets at the end of the semester periodically to discuss challenges experienced in teaching course objectives and share learning outcomes achieved by students. In particular, instructors of Accounting G102, a capstone course that students have to pass to obtain the Business Administration AD-T 2.0, select a specific learning objective each year to focus on. For example, this year's objective is process costing, a topic that has historically proven to be difficult for students. Instructors place emphasis on this learning objective by devoting more time to the topic (at least one extra class session) and devising more exercises and activities to help students understand concepts.

2. SLO assessment on 3-year rotation cycle: SLOs are assessed every semester by every instructor on a rotation basis. For example, SLO 1 is assessed in Fall Year 1, SLO 2 is assessed in Spring Year 1, SLO 3 is assessed in Fall Year 2, then back to SLO 1 for assessment in Spring Year 2. The rotation ensures that all SLOs for a class are assessed on a 3-year cycle.

## Program Review Goals and Requests for Funding

**Requests – If you are requesting any of the following, they *MUST* be addressed within your Department goals.**

- Faculty
- Equipment, Facilities, Technology
- Support Staff

(When you click that you need any of the above (Faculty, Equipment, Facilities, Technology or Support Staff) you will be provided the appropriate form on subsequent pages of this document)

**Vision 2030 Goals Legend**

1. **Enrollment:** GWC will increase credit and noncredit enrollment while providing efficient academic programs and student services.
2. **Equity and Success:** GWC will support, enhance, and develop equity-minded services and academic programs that lead to student success.
3. **Completion:** GWC will ensure students' timely completion of degrees and certificates by providing high quality academic programs and student services.
4. **Workforce Preparation:** GWC will support student success by developing and offering academic programs and student services that maximize career opportunities.
5. **Facilities:** GWC will provide flexible, accessible, and sustainable learning environments that support the success of students, faculty, staff, and communities.
6. **Professional Development:** GWC will support the success of all employees by providing professional development opportunities that focus on the achievement of College Goals.
7. **Communication:** GWC will effectively communicate and collaborate within the College and its communities.

## Goals from Previous Program Review Cycle

Please refer back to the goals from your previous Program Review cycle and summarize all outcomes for each goal.

### Summary and Outcomes of Previous Goals (from the last Program Review), including resource requests and if they were funded or not.

Goals from 2019 Accounting Program Review:

1. Full-time Tenure-Track Accounting Faculty: The department's 2019 faculty hiring process resulted in a failed search. As of the time of this program review (October 2021), Accounting has not yet fulfilled its vacant faculty position.

2. CTEC Certification: Finish the CTEC application, submit to CTEC for review and obtain approval, create non-credit certificate through CCI, and launch courses and program upon approval. Note: CTEC stands for California Tax Education Council, an organization that certifies tax preparers in the state of California pursuant to completion of approved coursework. Accounting coursework that is CTEC-approved can be marketed to students as such. Students that complete CTEC-approved classes at GWC can become CRTPs (California Registered Tax Preparers) and earn above living wages and

Status as of 2021: Faculty completed the CTEC non-credit coursework and application in 2018. Due to management turnover overseeing non-credit education (from Larisa Sergeyeva to Linda Ju-Ong to Kay Nguyen) and to prolonged GWC closure brought on by COVID-19, management failed to obtain the necessary signatures on the application until September 2021. CTEC updated the course requirements in January 2021, thereby a new course and application will need to be completed. Faculty are in discussions with the dean to consider viable options going forward for creating non-credit coursework for CTEC.

3. VITA: Start a VITA program, not necessarily as a GWC stand-alone program, but perhaps in partnership with Coastline's existing VITA program and with OC VITA. VITA stands for Volunteer Income Tax Assistance, an effort collaborated by education institutions and community organizations such as OC VITA to provide free income tax assistance to low-income families in the community.

Status as of 2021: Due to the lack of accounting faculty, this goal was not achieved. VITA programs involve extensive partnerships with OC Vita and the community, and requires a full-time faculty member to coordinate all efforts. Until another full-time accounting faculty is hired, existing faculty resources will be directed towards other goals.

4. Revise Staff Accountant Certificate of Achievement: As discussed, explore the possibility of breaking up the current Staff Accountant Certificate into a number of smaller stackable certificates, with each certificate requiring less units to completion thus facilitating student completion.

Status as of 2021: The advisory committee approved the curricular changes recommended by faculty. Data requests have been granted, and the department is awaiting recommendation from the LAOCRC by the end of 2021. As a result, there will be additional stackable certificates, which are scheduled to be presented to CCI in Spring 2022.

5. Create Accounting Ethics Course: Accounting ethics is now a requirement pursuant to the 2017 CPA requirements. CPA candidates now must take not just a business ethics course, but specifically an accounting ethics course in order to become a CPA. The department plans to meet this need by creating this course.

Status as of 2021: The advisory committee recommended an accounting ethics course in both the 2020 and 2021 advisory meetings. The accounting ethics course is higher level curriculum that would be part of a 30-units-to-CPA program. The department is still in the process of revising lower-level curriculum that is part of the Staff Accountant Certificate of Achievement. After that is done sometime in 2022, the department plans to address higher-level curriculum which will include creating this ethics course.

## Goals for Current Program Review Cycle

Current goals should be connected to Vision 2030.

### Goal 1 (Required)

#### Description of Program's Goal

\*CTEC stands for California Tax Education Council, a private non-profit organization formed in 1997 to protect taxpayers against fraudulent and incompetent tax preparers. CTEC helps protect the public by requiring all California tax preparers that charge a fee for tax preparation services to be a CRTP (California Registered Tax Preparer). To become a CRTP, one must complete 60 hours of qualifying education and 20 hours of continuing education every year in specified tax topics.

CRTPs generally obtain their qualifying education and continuing education hours from community colleges and private education providers. The Accounting Department will continue to explore avenues to become an approved provider of qualifying and/or continuing CTEC education.

#### What actions will the program take to accomplish this goal?

\*Since the department has already created CTEC coursework and completed the application for qualified education in 2018, but only missed the deadline to submit the proposal to CTEC due to management turnover and school closures brought on by COVID-19 (see goal #2 from Goals From Previous Program Review Cycle), there already exists the knowledge base and the template for this proposal. The department faculty, along with deans of Career Education and Non-credit Education, will continue to explore avenues where we can recreate the course and update it to the current tax guidelines and resubmit the application to CTEC. This will require a faculty member who specializes in tax accounting update the course, redo the application, and submit to CTEC. Upon becoming an approved CTEC provider, the department will also have to submit the annual reporting requirements established by CTEC to maintain its status as an approved provider of CTEC

education.

**What metric will you use to measure your goal?**

\*Since this goal can only be met with a faculty member who specializes in tax accounting to take on the work, the goal can be measured once GWC either hires a full-time faculty member or pays a part-time faculty member to take on the work. Once a commitment is made for a faculty member to do this, the department will measure this goal by whether or not it submits an application to CTEC with the proposed coursework.

**Which of the College's missions and goals does this goal support? (Vision 2030)**

- Enrollment
- Equity and Success
- Completion
- Workforce Preparation
- Facilities
- Professional Development
- Communication

**Requests: What do you need to accomplish this goal? (Mark any or all that apply)**

Please note: Indicating one of the following will create a form to appear on a subsequent page.

- Faculty
- Facilities
- Technology
- Equipment
- Professional Development (funding request)
- Support Staff (permanent classified)
- None of the above

## Goal 2 (Required)

**Description of Program's Goal**

\*The department hopes to continue to revise its current Staff Accountant Certificate of Achievement into several stackable certificates. Currently, the Staff Accountant certificate is a one-stop shop for any student who wishes to obtain a certificate in general accounting education. The department's goal is to devise several specialized certificates to better meet student needs, for example students who are looking to become a bookkeeper, or students who work in manufacturing and are looking to increase their cost and managerial accounting knowledge.

**What actions will the program take to accomplish this goal?**

\*The department is currently undergoing the process of creating the first two stackable certificates. They are scheduled to be going through curriculum review in Spring 2022. The next stackable certificates are scheduled to be brought to the curriculum committee by Fall 2022.

**What metric will you use to measure your goal?**

\*This goal can be measured by the Accounting Department's program changes in the catalog.

**Which of the College's missions and goals does this goal support? (Vision 2030)**

- Enrollment
- Equity and Success
- Completion
- Workforce Preparation
- Facilities
- Professional Development
- Communication

**Requests: What do you need to accomplish this goal? (Mark any or all that apply)**

- Faculty
- Facilities
- Technology
- Equipment
- Professional Development (funding request)
- Support Staff (permanent classified)
- None of the above

## Goal 3 (Required)

**Description of Program's Goal**

\*Establish a dual-enrollment course in the department's survey course: Accounting G100 - Introduction To Accounting. According to the AICPA (American Institute of Certified Public Accountants), approximately 75% of its members will be eligible to retire by 2020\*. The anticipated exodus of CPAs retiring from the profession means that increased recruiting efforts are needed to attract more students to the profession, particularly high school students.

\* <https://www.aicpa.org/advocacy/state/retiredcpastatusexposedraft.html>

**What actions will the program take to accomplish this goal?**

\*The department faculty will meet with the Project Director of Guided Pathways and Dual Enrollment to get an understanding of the dual enrollment process, the current environment of dual-enrolled courses at the target high schools, to determine the viability of this goal. Next steps will be determined based on the results of this discussion.

**What metric will you use to measure your goal?**

This goal will be met if Accounting G100 is offered as a dual-enrollment course in partnership with a local high school.

**Which of the College's missions and goals does this goal support? (Vision 2030)**

- Enrollment
- Equity and Success
- Completion
- Workforce Preparation
- Facilities
- Professional Development
- Communication

**Requests: What do you need to accomplish this goal? (Mark any or all that apply)**

- Faculty
- Facilities
- Technology
- Equipment
- Professional Development (funding request)
- Support Staff (permanent classified)
- None of the above

## Goal 4 (Optional)

**Description of Department's Goal**

### OTHER INFORMATION

What additional information would you like to share about your program?

Please review the attachment that provides the following information:

1. Comparison of GWC FT Accounting faculty to FT Accounting faculty at other community colleges, with relevant FTE data
2. List of GWC credit FTEs for 2020-21, and how Accounting ranks with other disciplines at GWC
3. GWC AD-Ts conferred from 2015-2020, where the Business Administration AD-T is ranked #1 for all 5 years, for which Accounting is the biggest core component

Optional file upload (if desired)

Faculty Request Form Attachment.pdf

Optional file upload (if desired)

**Which of the following apply to any of the goals mentioned above? (Skip if none are applicable.)**

- Attainment of 9+ credit CTE units or a noncredit workforce milestone  
(completed a noncredit CTE or workforce preparation course or had 48 or more contact hours in a noncredit career education or workforce preparation course)
- Attainment of CTE degrees/certificates  
(i.e., AA/AS/AD-T, Chancellor's Office approved certificates, Noncredit certificates of at least 48 contact hours)
- Graduates of your program may be immediately employed in a job related to their field of study  
(i.e., without needing to transfer for a higher degree)
- Graduates of your program received an immediate increase in their earnings.



# Program Review

Academic Senate  
Faculty Request

## Faculty Hiring Criteria:

The primary sources of information for ranking/rating program/department needs are:

- Faculty Request Form
- Program Review Reports
- Program Vitality Reports (PVR) if applicable
- Data tables summarizing key program measures

All data listed will be provided by the Office of Research, Planning and Institutional Effectiveness (ORPIE).

NOTE: All analysis of data is trend over the past 4 to 6 years (3 PR cycles = 1 SP cycle)

## PROGRAM NAME & CONTACT

### Program Review Unit/Department:

Accounting

How many faculty requests would you like to submit?

- 1
- 2
- 3
- 4

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## First Faculty Request - Position Information

### Position title and area of specialization (if applicable).

\*Accounting Tenure-Track Fa

Please post your job description (or upload below)

Job description is attached.

If desired, please upload your job description Job Description Accounting.docx

Program Classification (*Check all that apply*).

- Instructor (Transfer-level classes)
- Instructor (CTE classes)
- Instructor (ELL/ESL or Non-Credit)
- Counselor
- Librarian
- Other

Does this faculty request meet the criteria for **Extenuating Circumstances** beyond the department/program control since the last 2 PR cycles? (*Check all that apply and describe or leave all blank if none apply*)

- Untimely death or loss of faculty member due to health conditions
- Sudden unexpected retirement or resignation
- Failed Search since last PR cycle (i.e., the position was approved by the executive but not filled for any reason).
- Loss of Tenure-track faculty
- Legal/Mandatory requirements

Please describe what you checked above.

The Accounting Department lost one FT faculty member due to termination in 2015. The department was given

Respond fully to each of the following two prompts. Your responses to the listed criteria and data parameters are the basis from which Senators apply the criteria to determine the rating/ranking of this request. Be as specific as possible in your responses.

### PROGRAM/DEPARTMENT NEEDS (1 – 10 points)

- 1 - 4 points: Little or no contribution or impact
- 5 - 7 points: Some contribution or impact
- 8 - 10 points: Significant contribution or impact

### How does this request for a faculty position meet the following criteria?

Important considerations in this prioritization process are conditions unique to the program/department which support the need for additional full-time faculty, such as: (*Check all that apply and describe*)

- Programs/departments with no or few full-time faculty to teach high demand area or for maintaining on-going (sequential) majors or certificates.
- Programs/departments with no or few full-time faculty
- Negative impact created by the loss of full-time faculty due to retirement or non-replacement of full-time positions.
- There is not sufficient full-time faculty to develop and maintain current curriculum for the program/department.
- The program/department cannot maintain a stable core of FT to PT ratio to provide a quality program or program growth.
- There are substantial problems of coordination/supervision of the program's/department's PT faculty.  
(There are not enough FT faculty to coordinate, train, and supervise the PT faculty.)



- There is difficulty in finding and keeping qualified PT faculty.
- Relevant, necessary courses are not taught or are cancelled because of the absence of qualified full or part-time faculty.
- New developments and/or trends in the service area that would influence a determination of need for the position.
- Supervision is required to reduce health and safety hazards.
- Preparation for careers/employment in fields with strong current and future prospects.

Please describe what you checked above.

1. The Accounting Department lost one FT faculty member due to termination in 2015. The department was given a FT tenure-track faculty hire in 2019, which resulted in a failed search. This faculty request is to return the FT faculty ratio back to previous levels.

2. Since 2015, Accounting currently only has one FT faculty member. The ratio of courses taught by FT and PT faculty is 23 to 77. That means over 75% of the department's courses are taught by part-time faculty!

3. The Accounting discipline is unique from other disciplines in that most professionals are working professionals (CPAs, CFAs (Certified Financial Analysts), CFPs (Certified Financial Planners), tax attorneys, etc.). As such, it is much more difficult to find quality part-time instructors, since many of them have to stay employed in their current practice.

4. According to the AICPA (American Institute of Certified Public Accountants), about 75% of its members will be eligible to retire by 2020. With the last wave of baby boomer CPAs slated to retire in the next decade, the department wants to capitalize on this opportunity to attract newcomers to the profession by establishing a dual enrollment survey course in accounting in partnership with a local high school. The department will collaborate with GWC Guided Pathways and Dual Enrollment on this goal. Again, another FT faculty member with vested interest in the Accounting Department at GWC is imperative to this goal. Source: <https://www.aicpa.org/advocacy/state/retiredcpastatusexposedraft.html>.

In summary, accounting has historically been a difficult subject for first-time accounting students to tackle. The presence of more FT faculty who are fully dedicated to devising, delivering, and continually improving teaching methodologies is tantamount to student success. Our PT faculty do a great job, and they satisfy a need in teaching the core classes as well as the upper division classes. As stated in #3, PT faculty can be difficult to come by, and they often have to juggle between their practice and teaching responsibilities.

What program/department conditions (such as cutbacks, lack of offerings, no replacements, facilities, coordination of part-time faculty, new program requirements, etc.) support the need for additional full-time faculty?

1. One of Accounting's program review goals is to become a CTEC approved provider of tax education. CTEC stands for California Tax Education Council, a body that approves tax and accounting courses to be taken by tax preparers. Background: Paid tax preparers in the state of California are mandated by law to complete certain qualifying and continuing education in tax accounting every year. They take these courses through education providers approved by CTEC. The department wishes to become a CTEC-approved provider of tax education. A FT faculty with tax expertise is needed to create the courses, complete and submit the application, and satisfying annual compliance requirements as set forth by CTEC.

2. Another one of Accounting's program review goals is the restructure its accounting certificate in order to meet the needs of GWC's multi-faceted student population. Currently, there is only one general accounting certificate and one tax accounting certificate. The department plans to revise the general accounting certificate into 4 certificates and the tax certificate into 2 certificates:  
 General accounting: bookkeeping, accounting principles, financial accounting, and 30-to-CPA professional accounting  
 Tax accounting: Enrolled Agent Tax Preparer, Enrolled Agent Tax Specialist

3. To address the mass exodus of retirements that are expected to occur in the next decade, Accounting will need to conduct more outreach at the high school level to build relationships, introduce and attract high school students to accounting, and create, teach, and assess dual-enrollment accounting courses.

The addition of at least one more FT accounting faculty is needed to address all these program and curricular needs.

**COLLEGE-WIDE NEEDS (1 – 10 points)**

- 1 - 4 points: Little or no contribution or impact
- 5 - 7 points: Some contribution or impact
- 8 - 10 points: Significant contribution or impact

How does this request for a faculty position meet the following criteria?

Where other considerations are relatively equal, does the request for this position contribute/impact the operations of other college programs such as: (Check all that apply and describe)?

- Coursework required or recommended for several degree/certificate programs,
- Significant general education requirements
- Serve substantial numbers of the student population
- Serve a special population of students not served by other programs
- Application to Statewide Community College Goals of serving students in Transfer, Degree and CTE programs
- New programs the college wants to develop and support through resources, facilities
- Contributions to college and district goals including student equity
- Negative fiscal impact to college created by the lack of full-time faculty due to retirement or non-replacement of full-time positions

Please describe what you checked above.

1. The Business Administration AD-T encompasses all transfer students majoring in Accounting, Business, Management, Finance, etc. For the last 5 years in a row (2015 to 2020), the Business Administration AD-T is the highest awarded AD-T out of the 23 AD-Ts at GWC. The Business AD-T is the only transfer degree that has conferred over 100 awards every year over this 5-year period. In 2020-21, GWC conferred 159 Business AD-Ts, of which sizable number are accounting majors. Accounting is one of the disciplines contributing to the popularity of this AD-T, since accounting majors that transfer to 4-year institutions obtain this AD-T. [Source: GWC ORPIE Data Dashboard for Completion and Transfer]

Accounting also has the highest unit requirement in this AD-T (8 out of 27 units), higher than Business, Economics, and Mathematics. This means that a student who wants to graduate with the Business Administration ADT has to take more units in Accounting than any other discipline in the major. With Accounting being such a crucial discipline, there needs to be another FT faculty member to teach core classes.

2. With the exception of Coastline which also has only one FT Accounting faculty, EVERY SINGLE COMMUNITY COLLEGE IN ORANGE COUNTY HAS AT LEAST 2 FULL TIME ACCOUNTING FACULTY. Here are some considerations regarding FT Accounting faculty at other community colleges:  
- Coastline College has about half the total FTEs as GWC. For Accounting in particular, Coastline generates 98 Accounting FTEs to GWC's 170 Accounting FTEs. That means the one FT Accounting faculty staff at GWC is carrying almost double the load as the FT Accounting faculty at Coastline.  
- IVC has 3 FT Accounting faculty, yet their overall college FTEs is less than that of GWCs.  
- Cypress College and Santiago Canyon College both generate less Accounting FTEs than GWC, but Cypress is about to have 3 FT Accounting faculty, and Santiago has 2 FT Accounting faculty.

Hopefully, the community college comparison above clearly communicates the faculty required to operate an Accounting discipline. Accounting has both a transfer as well as a CTE component, of which the latter has compliance requirements. Accounting also has many industry certifications such as the CPA (Certified Public Accountant), EA (Enrolled Agent), CRTP (California Registered Tax Preparer), which require much faculty time and effort to continually update. That is why most community colleges have at least a minimum of 2 FT accounting faculty members to manage the load.

IMPORTANT: Please review the attachments to this Program Review that outline the lack of FT Accounting faculty at GWC as compared to other neighboring community colleges, the overwhelming popularity of the Business Administration AD-T of which Accounting is a major part of, and the significant number of FTEs generated by the Accounting Department in comparison to other areas by TOP Code. [Sources: ORPIE Data Dashboard, CCCCO Datamart]

Upload additional information (if desired) Faculty Request Form Attachment.pdf

If there are any licenses, certificates, or degrees required for this faculty position, please describe them here.

A faculty position in Accounting requires either (1) a master's degree in accounting or a master's degree with a concentration in accounting, or (2) a bachelor's degree in accounting with an active CPA license.

Advisory board recommendations or requests.

From the 2020 and 2021 advisory meetings, the GWC Accounting Advisory Committee forwards these recommendations:

1. Courses in Accounting Excel, Data Analytics In Accounting, and Accounting Ethics and Professional Responsibilities
2. Programs with the above courses to meet the extra 30 units required for CPA candidates.

How does this position address stated long-term college plans and Vision 2030 Goals?

Accounting ranks #13 out of a total of 78 programs by Top Code (please see attachment which provides very good breakdown of FTEs by discipline, data provided by CCCCO Datamart) in terms of FTEs generated by the College. Accounting is behind disciplines with general education courses such as English and Math, but it is second only to Nursing for CTE programs. For instance, Nursing is ranked #12 (one ahead of Accounting) with 174 FTEs and 8 FT faculty. Accounting is ranked #13 with 170 FTEs, yet there is only one FT faculty.

In comparison with other disciplines, Accounting ranks very high and contributes greatly towards the Vision 2030 Goals for enrollment, completion, and workforce preparation.

You have more than 1 faculty request.

**Please rank this request against your others.** For example, if you are requesting 3 faculty for this discipline, you could put a "2" in this box, a "1" in the next box, and a "3" in the final request box. This will help later reviews better understand the needs of your program and your preference for hiring. If you only have 1 request, please put a "1" here.

\*1

**Supervisor's Review**

As the supervisor of this program, I have reviewed this request.

- No concerns
- I have concerns

Comments:

\*Great use of internal and external data! Thank you for your insightful analysis.



# Program Review

General Fund  
Classified Professional Request

How many Classified Professional Requests would you like to submit?

- 0
- 1
- 2
- 3
- 4



# Program Review

## One-Time Funding Request Equipment, Technology, and Professional Development

How many funding requests would you like to submit?

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8

### 1st Equipment/Technology/Facilities/Professional Development Request

**TYPE OF FUNDS REQUESTED** (Note: This form CANNOT be used for any personnel requests, including faculty, classified, and hourly positions.) Please only select one type of request.

- Equipment (Technology)
- Equipment (Non-Technology)
- Facilities (e.g., improvements/repairs to classrooms, offices, and spaces)
- Other (e.g. conferences, funding for professional development)

**Please note** that all requests will need the following information:

- Sales tax
- Installation fee
- Training fee
- Service life agreement/maintenance/fee

Approved requests over \$10,000 will need 3 quotes before purchase.

Total dollar amount for this request:

\$ 1,500

Does this request address a clear health and safety issue?

- Yes
- No

**Program Needs:** What program conditions support the need for the requested funds, and how does this request address those needs? Please provide data to support the need for this request.

The Accounting Department requires 50 QuickBooks subscriptions for use on campus computers in order to teach Accounting G235 - QuickBooks Accounting.

**Support of College Goals:** How does this request align and directly support the College's Goals? Please cite the college goal or strategic priority that the requests will support. Please describe how this request (if funded) will lead to the improvement of Key Performance Indicators associated with the College goals.

Accounting G235 is a required course for two department programs:

1. Associate Degree in Accounting
2. Staff Accountant Certificate of Achievement

Going forward, Accounting G235 will serve as the anchor course for the new department's certificates:

1. Bookkeeping Certificate of Achievement
2. General Accounting Certificate of Achievement

Being that a majority of Accounting students are economically disadvantaged, most of them will need the facilities on campus in order to study and complete assignments.

**Contributions to Other College Operations:** Will the item requested benefit and/or serve other departments, programs, or plans? If so, how?

Having a lab equipped with QuickBooks is essential for the department to continue offering Accounting G235. GWC has traditionally purchased QuickBooks licenses for the computers in the Humanities labs. In addition, even non-accounting students who want to learn about QuickBooks can access the software.

**Demonstrates long-term cost savings or improves program efficiency or effectiveness:** If funded, how will this contribute to long-term cost savings for the college or improve program efficiency and effectiveness?

QuickBooks is now the sole flagship accounting software used by small businesses. Most bookkeeping positions require knowledge of QuickBooks as a job qualification. Having QuickBooks on campus will increase student success and enhance course and program marketability to students.

**Please rank this request against your others.** For example, if you are requesting 3 equipment/facility/professional development requests for this program, you could put a "2" in this box, a "1" in the next box, and a "3" in the final request box. This will help later reviews better understand the needs of your program and your preference for hiring. If you only have 1 request, please put a "1" here.

1

#### Supervisor's Review

As the supervisor of this program, I have reviewed this request.

- No concerns
- I have concerns

Comments:

Good work.

## General Information

**You have finished your Program Review! Your supervisor, IEC, and (possibly) CCD will review your submission and provide feedback.**

**Please note, you will only be able to edit this form again if it is returned to you from your supervisor or your VP. Please stay in touch with your supervisor, if you receive feedback that you wish to incorporate.**

...3338343931

*Alice Rivera*  
Signature

11/29/2021, 11:18 AM  
Date

## Review Feedback

Department Chair: Please provide feedback on this Program Review

I support Alice Rivera's Program Review information, analysis, and requests.

Dean/Supervisor: Please provide feedback on this Program Review

Thank you for your detailed analysis.

IEC: Please provide feedback on this Program Review

Goal 3- For your goal regarding the dual enrollment course, you had checked that you were requesting "Support Staff (permanent classified)". This request was not in your narrative and you did not complete the Classified Request Form. Please either uncheck this box or add the additional required information.

Dean's Second Review

Superuser final check

## CCD Reviewer

1. **Once you click the checkbox button below, scroll to the bottom and**
2. **Click on "Return for Revision" to send the document to the originator. DO NOT CLICK NEXT. When you click on Return for Revision, you will be given a page to provide your feedback.**

I have completed the CCD Review

**Vice Presidents - If you would like to return this document to the originator, prior to the Dean's 2nd review, please DO NOT CLICK NEXT here. Instead, please click on "Return for Revision" to send the document to the originator. If you want to see the document again, please remove any comments from this page and add your comments on the email page that appears after you return the document.**

**If you sign the document, it will go back to the dean for a final review. If the dean forwards the document without returning it, the document will be locked, and the originator will not be able to incorporate the feedback from the reviewers.**

**Please provide feedback here. When finished, click on "Return for Revision" at the bottom of this page.**

Vice President: Please provide feedback on this Program Review

## DEAN'S ASSESSMENT OF POTENTIAL FUNDING METRICS

Which of the following **might** be a potential funding source for any of your requests? (Mark all that apply - or skip if not applicable)

- Equity:** Help disproportionately impacted students outside the classroom to either come to the college (access), stay in college (retention), complete transfer-level math or English, complete their degree/certificate, or transfer to a 4-year institution.

- Higher Education Emergency Relief Fund (HEERF II):**  
Assist students impacted by the COVID-19 pandemic
- Lottery:**  
Purchase of instructional materials to be used by students in the classroom.
- State Funded Equipment:**  
Any equipment considered that will last more than a year and costs more than \$5,000 that is used within the classroom.
- Workforce Development:**  
Improve the access, retention, or degree/certificate/career attainment for students in non-credit, Career Education, or career development

**Deans/Supervisors - If there are any comments above that have not been incorporated into the document, please DO NOT CLICK NEXT here.**

**Instead, please click on "Return for Revision" (bottom of page) to send the document to the originator. You will get another chance to review the document after the originator makes the requested changes.**

**If you sign the document (by clicking "Next"), it will be locked and be sent to Planning and Budget.**

Chair Signature

Electronically signed by Bern Baumgartner on 11/24/2021 9:05:08 AM

Supervisor/Dean  
Signature

Electronically signed by Chris Whiteside on 10/26/2021 1:36:18 PM

IEC Signature

Electronically signed by Robyn Brammer on 11/15/2021 1:45:58 PM