Program Review, Analysis, and Planning

Department Name: Accounting

Data Analysis

Based on data provided by ORPIE:

1. Are your department's average FTES/FTEF and average enrollment per section lower, higher, or similar to college-wide average FTES/FTEF and average enrollment per section? Why? (150 words limit)

   Accounting FTES/FTEF 2017-18: 31.2 vs. GWC FTES/FTEF 2017-18: 33
   Accounting Enrollment/Section 2017-18: 34 vs. GWC Enrollment/Section 2017-18: 37
   Interest in non-articulated classes such as Forensic Accounting have waned a bit since the uptick in the economy. Forensic Accounting (Acct G220) used to be an LCF class, but students have opted to find work in an improved economy as opposed to furthering their education.

2. What factors have contributed to your trends in enrollment? If your department is experiencing an enrollment decline, what is your department's plan to address the enrollment decline? (150 words limit)

   Overall enrollment has shown a steady decline in the 5 years of data provided by the Office of Research, Planning, and Institutional Effectiveness ("ORPIE"). However, enrollment per section has managed to regain some losses experienced in the earlier part of the 5-year period from 2013-14 to 2017-18.

	2013-14	2014-15	2015-16	2016-17	2017-18
Enrollment	1,608	1,540	1,467	1,364	1,311
Enrollment/Section	37	33	32	32	34

   The decline in total enrollment is attributed to an overall district-wide and county-wide student enrollment. Basically, there are just less high school students, and of the smaller pool of high school graduates, they are opting to go to work directly out of high school as opposed to continuing their education. The department has addressed this decline by increasing its efficiency by offering less sections. As a result, the enrollment per section increased slightly in 2017-18.

3. Looking at the demographic of your student population, what strategies has your department considered or implemented to be more inclusive of the distinct student populations you serve? (250 words limit)

   Program review data from ORPIE showed slight increases/decreases in race/ethnicity composition, gender, age group, economically disadvantaged status, and special populations that in aggregate, don't point to any major or significant trends, except for these two areas:

   (1) Total headcount changes in 3 age groups that make up the majority of the accounting student base:

Age Group	2013-14	2014-15	2015-16	2016-17	2017-18
18 to 19	191	180	↓ 144	↓ 113	↑ 162
20 to 24	522	495	↑ 522	↓ 494	↓ 462
25 to 29	217	192	183	195	194
% of total	79.4%	78.6%	79.1%	79.3%	81.6%

   Ages 18 to 19: Significant drops in headcount occurred in 2015-16 and again in 2016-17. Headcount recovered in 2017-18, but not to previous levels as shown in the 2013-14 and 2014-15 academic years. The department needs to focus on heavy recruitment at the high schools in order to incentive students to come to Golden West College. Brochures and flyers have been created to cater to this marketing need.
   Ages 20 to 24: Headcount actually increased in 2015-16, only to decrease again in the two successive years.

Again, the department should focus on marketing efforts that speak to this age group in the form of social media, marquee and billboard advertisements, etc. that will lure this older group away from their college of residence and to Golden West College.
Ages 25-29: There is a steady decline in headcount in this group, which can be attributed to losses to the workforce due to a strong economy.

(2) Increase in DSPS students

	2013-14		2014-15		2015-16		2016-17		2017-18	
DSPS assistance	19	1.5%	13	1.1%	15	1.5%	23	2.4%	25	2.6%
No DSPS assistance	1,151	98.5%	1,089	98.9%	1,058	98.5%	989	97.6%	978	97.4%

The increased presence of DSPS students on the campus highlights a need for all faculty to be more in tune to the needs of these students and to make accommodations for these students as necessary. There was a break-out workshop that addressed DSPS students on Flex Day; however, I believe that both FT and PT faculty can use additional training on how to assess and handle requests for DSPS accommodations.

4. How does your program course success rate compare to GWC's overall course success rate? If your course success rates are in decline or below the college average, what is your department plan to address the success rate? (250 words limit)

   Accounting is one of the more difficult subjects on campus for students. This is due to its relative complexity in relation to other subjects. More importantly, accounting involves a high degree of detail and requires students to synthesize minutiae, a skill that almost all students have never had to do before in their academic studies. As such, the success rate in accounting (70.1%) is expected to average lower than the GWC college-wide success rate (72.2%). The fact that ORPIE shows an increasing trend in this metric (68.9%, 66.3%, 69.3%, 71.9%, 70.1% from 2013-14 to 2017-18, respectively) reflects that the accounting faculty are doing a better job of teaching accounting to non-accounting students.

5. Looking at success rates for different demographic groups, which groups are experiencing disproportionate impact in student success? If there are student groups experiencing disproportionate impact, what is your department's plan to address the disproportionate impact? (250 words limit)

   The only race/ethnicity grouping to fare better than the department's success rate of 70.1% are Asians, which had a success rate of 76.7% in 2017-18. Groups that had significantly lower success rates are American Indian/Alaskan Native (50%), Black/African American (52.9%), and Native Hawaiian/Pacific Islander (33.3%). The reasons for these groups experiencing lower success rates can be attributed to cultural differences in the way that students study. Due to its detail-oriented nature, accounting is best learned in a group environment, then mastered via independent study. Certain groups that are not as familiar with how to engage in effective independent study may not fare as well in accounting courses. To address these gaps, accounting faculty will look to emphasis not only on teaching effectiveness, but also teach students how to study accounting effectively so that learning outcomes are achieved and success rates raised.

6. Does your department confer a degree or certificate? What is your department's plan to increase the number of students receiving degrees or certificates? (150 words limit)

   Accounting confers these 3 degrees and certificates:
   1. **Accounting Associate Degree**
   2. **Staff Accountant Certificate**
   3. **IRS Enrolled Agent Certificate**
   Note: Students transferring to 4-year institutions that are planning to major in accounting are captured under the Business Administration ADT. There is no separate ADT for accounting majors.

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With the addition of another full-time accounting faculty in Fall 2019, the department has plans to dramatically increase the number of certificates granted under the IRS Enrolled Agent Certificate program. In the upcoming 3-year horizon, the department plans to increase its presence in tax education by partnering with other colleges and OC VITA to undertake VITA at Golden West College, as well as finish its plan to become CTEC compliant and begin offering CTEC tax courses in non-credit education.

Additionally, the department plans to initiate new programs in accounting that require less units to completion, but offer more programs in succession such that students can "stack" their certificates. This may or may not involve dissolving the current Staff Accountant Certificate of Achievement.

7. Are students transferring to four-year institutions from your program? What is your department's plan to increase the number of students transferring to a four-year institution? (150 words limit)

   As explained in #6, 4-year institutions carry one major under the header of "Business Administration." Students wishing to transfer as Business majors get the Business Administration ADT, then further declare their concentration, option, or specialty at the university, e.g. "Business Administration – Accounting." As such, the number of true accounting transfer students are captured under the Business Administration ADT degree, of which there were 118 such degrees granted in 2017-18. The 118 degrees are not disaggregated such that we are able to discern how many of those 118 students are actually accounting students.

   The department still plans to bolster its accounting programs by putting dynamic instructors in the classroom, keeping curriculum relevant, getting involved in outreach (high schools, CTEC, VITA), and boosting marketing efforts.

8. Did you complete the two-year program review requirement for CTE? If no, why not? (150 words limit)

   The majority of accounting students transfer to 4-year institutions. Furthermore, the department did not request CTE funds in the previous 2-year period.

9. Did your department complete all course SLOs assessment? If no, why not? (150 words limit)

   The department completed SLO assessments in a majority of its courses. In 2017-18, a number of course SLO assessments were late, which accounts for the decrease in SLO Assessment Activity to 55%.

10. Did your department review all Course Outline of Records in the last 6 years? If no, why not?

    The department has reviewed a majority of its course outlines of record in the past 6 years. Note: there is no ORPIE data provided on course outline review.

Review of Last Cycle Program Review

Provide assessment of your previous program review initiatives. Summarize any accomplishments that your program achieved (List 3 to 5 bullet points). Limit to 250 words.

Initiatives from 2016 Program Review:

1. Pathway Program – Partnership with Cal State Fullerton: This initiative has been suspended pending Golden West College's finalization of articulation agreements with 4-year colleges and

universities.

2. <u>Pathway Program – Partnership with University of La Verne</u>: This initiative has been suspended pending Golden West College's finalization of articulation agreements with 4-year colleges and universities.

3. <u>CTEC Certification</u>: This initiative has progressed since 2016. The process of CTEC Certification involves creating tax courses that align with CTEC's objectives, writing the course material, and devising all other required materials such as a certificate of completion, a marketing brochure, etc. There is also a lengthy application process involved and $250 application fee. We have enlisted the help of a PT tax accounting instructor to create the course materials and put together the CTEC application package. She has since completed the course materials. The next phases are to complete and submit the CTEC application and obtain approval. Once the courses receive CTEC certification, then we plan to launch them as non-credit courses under a non-credit certificate of competency.

PROGRAM PLANNING/BRAIN STORMING

Based on your analysis of previous program review and current data, list 3-5 goals that your department wants to accomplish in the next three years?

<u>General Business Department Goals</u>

1. Continue to foster and develop transfer relationships with our neighboring 4-year institutions (CSUF and CSULB in particular).
2. Build a business brand that promotes and focuses on transfer as opposed to Career Education. The numbers in this program all point to a majority of students in transfer-mode taking our classes as pre-requisites in preparation to finish their degrees at 4-year universities. Having a brand that stresses this component of our offering, creating marketing materials (flyers and brochures) that distinguish Business apart from Career Education. Marketing materials created in recent years have branded Business as career education, which has diluted the strong transfer component of our programs and classes.
3. Establish and continue to expand dual-enrollment programs such as the GWC/Huntington Beach High School entrepreneurship program that will begin in Fall 2019.
4. In addition to the OC Vital Link Regional Business Advisory Committee, the Business Department will have its own local business advisory committee meeting that will hold meetings at least once a year. The committee will consist of faculty, industry professionals, and community leaders to discuss program development in order to meet community needs.

<u>Accounting Discipline-Specific Goals</u>

5. <u>CTEC Certification</u>: 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.

6. <u>VITA</u>: 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.

7. <u>Revise Staff Accountant Certificate of Achievement</u>: 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.

8. <u>Create Accounting Ethics Course</u>: 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.

Program Planning

Description of Department's Goal?	What metric will you use to measure your goal?	What actions will the department take?	Which of the College's mission and goal does this goal support?		List necessary support and/or resources if applicable.
Goal 1: **Increase retention and success**	**Retention and success rates are slightly below the college-wide average. Thus, look to boost these rates to at least be the college average (86.9% retention, 72.2%) by next program review.**	**Accounting has strong faculty so this information will be presented to all PT faculty at the annual department meeting as well as the advisory meeting.**	☒ Transfer ☒ Degrees ☒ Certificates ☒ Career advancement ☐ College readiness	☒ Student Success ☒ Equitable Achievement ☒Learning Environment ☒ Communication ☒ Engagement ☒ Resource Optimization	
Goal 2: **Increase student enrollment and efficiency**	**Accounting has strong transfer numbers at the local CSUs and UCI, so aim to increase the overall enrollment to 1,500 students per annum and enrollment per section to college-wide average of 37 students.**	**Accounting wants to coordinate an annual trip to CSUF and CSULB for business students.**	☒ Transfer ☒ Degrees ☒ Certificates ☒ Career advancement ☐ College readiness	☒ Student Success ☒ Equitable Achievement ☒Learning Environment ☒ Communication ☒ Engagement ☒ Resource Optimization	**Accounting may/will apply for Strong Workforce funding to help with transfer and "Meet The Firms", which is a major recruiting event for accounting students.**
Goal 3: **Increase SLO assessment activity**	**Increase SLO assessment activity**	**SLO assessments should return to 100% by next program review date.**	☒ Transfer ☒ Degrees ☒ Certificates ☒ Career advancement ☐ College readiness	☒ Student Success ☒ Equitable Achievement ☒Learning Environment ☒ Communication ☒ Engagement ☒ Resource Optimization	**SLO coordinator should send department chair a list of outstanding SLO assessments at the end of each semester.**

Golden West College
Program Review
Signatures Page

Date: **April 26, 2019**

Program/Department Name: **Accounting**

Department Lead/Manager: **Christopher Whiteside**

I have read/participated in the preceding report and accept the report as an accurate portrayal of the current status of the program/department.

(mark (X) as a signature and type names)

(**X**) **Alice Kit Rivera**
(**X**) **Bern Baumgartner**
(**X**) **Barbara Hawksley**
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