

Accounting

1. 2018-19 Annual Program Review Update Submitted By: Michael Gough and Acct Dept
2. APRU Complete for: 2018-19
3. Program Mission Statement: 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.
4. I.A.1 What is the Primary Focus of Your Program?: Transfer
5. I.A.2 Choose a Secondary Focus of Your Program?: Career/Technical
6. I.B.1 Number Certificates of Achievement Awarded: 31
7. I.B.2 Number Certif of Achievement-Advanced Awarded: 0
8. I.B.3 #ADTs (Associate Degrees for Transfer) Awarded: 5
9. I.B.4 # AA and/or AS Degrees Awarded:
10. I.B.5 Strategies to Increase Awards : We should note that our basic three course sequence - Acct 1A-B and C is part of the Business Transfer AA degree and there were 341 Transfer AA degrees awarded in Business up from 285 in the previous year
11. I.C.1. CTE Programs: Review of Perkins Core Indicator and SWP Outcomes Metrics: According to the Bureau of Labor Statistics (BLS) "employment of accountants and auditors is projected to grow 10 percent from 2016 to 2026, a little faster than the average for all occupations. In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy." It is also noted that "The continued globalization of business may lead to increased demand for accounting expertise and services related to international trade and international mergers and acquisitions.

Technological change is expected to affect the role of accountants over the next 10 years. As platforms such as cloud computing become more widespread, some routine accounting tasks may become automated. Although this will allow accountants to become more efficient, this change is not expected to reduce the overall demand for accountants. Instead, with the automation of routine tasks, such as data entry, the advisory and analytical duties of accountants will become more prominent." (US Dept of Labor website - Occupational Outlook Handbook- Accountants and Auditors, March 2018). The BLS has not updated their outlook in the past twelve months and the indicators we saw last year appear to be fairly constant. As we assess our SLO's, we believe that providing a stronger focus on critical thinking and guiding students to focus on the logic of accounting and what it communicates to investors, lenders, and the public at large is the task we plan to work on going forward. We can see when students can prepare financial statements and explain their importance, but we will be looking to interpreting the financial data and using it to make business as well as professional and personal decisions.

Given that the economy in the Bay Area is fairly strong, we believe demand should remain relatively strong, despite the apparent decrease in quantity of traditional college age students in the area we serve.

it should be noted that the demand for Accounting (and our program) between 2005 and 2015 was extraordinarily high because of some structural changes in the industry. Like CIS when the dotcom boom took place, demand for auditors and accountants increased dramatically because of new regulations that came about as the result of fraud issues perpetrated by some large companies (Enron, MCI to name a couple) and accounting and related service firms had to ramp up to meet the demand. We are now seeing that the

market has matured and the demand has lessened - and while it remains strong, we don't expect to see the kind of growth in the profession we saw during that ten year period.

It bears repeating that a majority of our students are business majors, and Acct 1A and 1B are part of the core curriculum of a business degree. Our program will enjoy any increase in enrollment the Business Department has, but will suffer when enrollment drops for them as well.

12. I.C.2 CTE Programs: Labor Market Demand and Industry Trends :: We believe that continuing to provide accounting career education in line with the CPA requirements in addition to providing the traditional core curriculum is the best course in serving students at our institution. While we have experienced an enrollment decline that is slightly lower than the college enrollment decline over the past five years (approximately 11.5% for the department versus 13.4% for the college), the department sees a possible path to growth in increasing our focus on advanced courses for students looking to enter and train for the accounting and related professions.
13. I.D.1 Academic Services & Learning Resources: #Faculty served:
14. I.D.2 Academic Services & Learning Resources: #Students served:
15. I.D.3 Academic Services & Learning Resources: #Staff Served:
16. I.E.1 Full time faculty (FTEF): 13.9
17. I.E.2 #Student Employees:
18. I.E.3 Ratio % of Full -time Faculty Compared to % Part-time Faculty Teaching: Our full-time % is 38% - in line with our average over the past five years.
19. I.E.4 # Staff Employees:
20. I.E.4 #Staff Employees:
21. I.E.5 Changes in Employees/Resources:
22. II.A Enrollment Trends: Our enrollment is down 11.5% from 2013-14 and we attribute the drop to the effects of two issues - first, as stated earlier, we seem to mirror the college enrollment drop, and second, as indicated in last year's program review and noted earlier, the Sarbanes Oxley bill (SOX) was enacted approximately 12 years ago which spiked enrollments through 2012-13. So demand has leveled off somewhat making accounting/auditing less popular than in earlier years. Moreover, the 2009-2012 recession had a positive impact on our enrollment where we had a high number of students seeking job skills. This long-term economic recovery in Silicon Valley, has, as with previous recoveries, adversely impacted our enrollments in that we have fewer people unemployed or under-employed seeking new skills to reenter the work force.
23. II.B Overall Success Rate: Our success rate has been consistent over the past several years at 74% - with the most recent year showing a modest improvement to 76%.
24. II.C Changes Imposed by Internal/External Regulations: Our primary focus is our core transfer curriculum - Acct 1A, 1B and 1C where we must stay in line with the CSU and UC institutions. We are up to date with the Transfer Curriculum and worked with the Articulation Office to respond to those needs during this recent period.

Our secondary focus, but very critical to our numbers and success, are the courses needed to qualify to sit for the Uniform Certified Public Accounting Exam. We have become an important resource for students in the community needing those courses. Recently, the California State Board of Accountancy changed the course requirements - increasing the need for accounting and business units and requiring an Ethics course as part of the new model. We instituted an Accounting Ethics course that has shown success and have put our Accounting Forensics course online which has helped with demand as well. We also started offering more online advanced accounting courses that have shown moderate demand, nevertheless, enrollment has dropped off somewhat in those advanced courses. We updated our tax courses and have all three of them online in the Spring of this year and are hopeful they will provide an increase in student numbers.

This academic year we have offered all of our traditional courses in a hybrid format, as the Business Department has done, and seen our unduplicated headcount increase slightly

from 2,988 to 3,004.

We continue to get numerous inquiries about taking qualifying courses that enable students with degrees to qualify for the uniform CPA exam, so our plan is to continue to monitor and stay close to the California State Board of Accountancy requirements.

25. III.A.1 Growth and Decline of Targeted Student Populations: 2017-18 Enrollment: In the most current year measured (2017-18) our targeted population has gone down from the previous year by about 8% - approximately the same drop experienced by the college. However, our numbers for 17-18 are equivalent to the number of targeted students we had in 2013-14.
26. III.A.2 Targeted Student Populations: Growth and Decline:
27. III.B.1 Closing the Student Equity Gap: Success Rates: We have continued to implement the strategies we set forth last year - particularly partnering with the Tutorial Center and utilizing the PricewaterhouseCoopers (PWC, a multinational CPA firm) career nights as a showcase for opportunities in our discipline. Our success rate for our targeted population has increased to 61% in the current reporting year, and based on our SLO analysis, it appears that the use of the Tutorial Center may be one of the key reasons. We plan to continue those efforts with the goal that we achieve a success rate similar to our overall population. Several of our faculty members have utilized De Anza's Adjunct Study Skills program in recent years, and we strongly support attempts to continue to fund this valuable program. We believe this program contributes to student success in our Accounting courses.

Moreover, one of our faculty has taken on a new course of study in his graduate program that is designed to better capture the non-traditional learner and we plan to utilize his ideas as we go forward in closing the equity gap. During the Fall 2018 quarter, one of our full-time, tenured instructors completed a course entitled Culturally Responsive Teaching offered via Johns Hopkins University and will be disseminating the applicable pedagogical information to colleagues over the coming months.

28. III.B.2 Closing the Student Equity Gap: Withdrawal Rates:
29. III.B.3 Closing the Student Equity Gap: 2017-18 Gap:
30. III.C Action Plan for Targeted Group(s): In addition to using the Tutorial Center and taking advantage of faculty expertise, we plan to ut
31. III.D Departmental Equity Planning and Progress: We are encouraged by the increase of the success rate in our targeted students despite declining enrollments over the past few years and continue to utilize the PWC recruiting as a key tool in increasing our numbers and success. It should be added, that it was and continues to be, a number of former students, now at PWC, who happen to be part of the targeted population who have been the strongest advocates for bringing their opportunities to our program.
32. III.E Assistance Needed to close Equity Gap:
33. III.F Integrated Plan goals: current student equity data and action plan:
34. IV.A Cycle 2 PLOAC Summary (since June 30, 2014): We have assessed 100% of our PLO statements
35. IV.B Cycle 2 SLOAC Summary (since June 30, 2014): All major transfer courses (Acct 1A, 1B and 1C) plus the bulk of our popular courses (Acct 51A, 51B 52,66,67A,67B,68,75,86,87AH,AI,AJ)- fifteen total courses to date. We still have four courses (Acct 64,73,88,105) to complete which we expect to have.
36. V.A Budget Trends: The Accounting Department continues to be a robust, key program within the Division and the institution. Our headcount was 5134 in 2017-18 with productivity of 564 - which is essentially unchanged from 2016-17 where our headcount was 5174 and productivity was 562 - but still significantly higher than the campus productivity average of 494 in the most recent year - so we have remained relatively productive and have managed our course offerings accordingly - though we are working on improving both enrollment and productivity going forward.

We need to keep our faculty up to date with this ever-changing profession. With that in mind, many of our full-time faculty are interested in conferences and training in technology used in accounting and will seek funds for that purpose

37. V.B Funding Impact on Enrollment Trends:
38. V.C.1 Faculty Position(s) Needed: Replace due to vacancy
39. V.C.2 Justification for Faculty Position(s): We have two full-time faculty retiring at the end of this year - while both have opted for Article 21 and will be teaching, we will lose their full-time participation in the department
40. V.D.1 Staff Position(s) Needed:
41. V.D.2 Justification for Staff Position(s):
42. V.E.1 Equipment Requests:
43. V.E.2 Equipment Title, Description, and Quantity: We need approximately \$1500-\$2,000 worth of updates for our subscriptions to computerized accounting services.
44. V.E.3 Equipment Justification: We rely heavily on the internet and computer images in our instruction and having reliable equipment is crucial to our mission.

In order to remain updated about the profession we need to subscribe to the American Acct Association Profession Updates.

45. V.F.1 Facility Request:
46. V.F.2 Facility Justification:
47. V.G Equity Planning and Support:
48. V.H.1 Other Needed Resources: We utilize the Tutoring Center heavily and are very involved with them for supplemental instruction. We support any calls for additional funds for the Tutoring Center and we hope to use supplemental instruction to a much greater degree than in the past; and will be seeking additional funds for those efforts
49. V.H.2 Other Needed Resources Justification:
50. V.J. "B" Budget Augmentation: It appears we have lost the printing fees for our program. Accounting requires a high number of handouts and a significant amount of printing (by faculty and students) as part of the course work. We worry our targeted students, who often need to print at DeAnza, as opposed to those who print assignments at home, will be harmed by our lack of materials fees – which covered those costs in the past.

We also need continual budget for our hardware, software needs on an ongoing basis.

51. V.K.1 Staff Development Needs: We continue to seek funds for conferences as well as funds for technology training to stay current with the profession for our full-time faculty.
52. V.K.2 Staff Development Needs Justification:
53. V.L Closing the Loop: We continue to assess annually, working with the four-year schools, maintaining currency in our profession and continuing the success of our transfer students- many of whom now come back and recruit for their firms.
54. Last Updated: 03/22/2019
55. #SLO STATEMENTS Archived from ECMS: