

Golden West College

INSTRUCTIONAL PROGRAM REVIEW

Spring 2016

Program Name: Business

Division Name: Business and CTE

Program Contact Information:

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INSTRUCTIONAL PROGRAM REVIEW PROMPT

PROGRAM INFORMATION

Assume the reader does not know anything about your program. Briefly describe your program and how your program supports one or more of [Golden West College's mission and goals](#). **This description will likely be used on your department's website.**

Program Contact Information:

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The Golden West College Business Department (“the department”) offers a variety of majors and certificates that lead to an Associate's Degree, transfer to a four-year college or university for a Bachelor's Degree, and provide preparation and training for careers in the public and private sectors. The Business Department has programs in each of its four disciplines: Accounting, Business Administration, Management, and Marketing. **This program review is for the programs in the Accounting discipline.** Currently, the Accounting discipline has three programs – one major and two certificates:

1. Accounting Major
2. Staff Accountant Certificate of Achievement
3. IRS Enrolled Agent Certificate of Specialization

College's mission (check all that apply)

- Basic Skills**
- Career Technical Education**
- Transfer**
- Offer Degrees/Certificates**

Program Contributions: Describe how your department contributes to the campus. Consider areas such as diversity, campus climate, student success, campus processes, student support, and other college goals below.

College goals (check all that apply):

- Institutional Mission & Effectiveness
- Instructional Programs
- Student Support Services
- Library and Learning Support Services
- Student Engagement
- Student Equity
- Human Resources
- Facilities & Campus Environment
- Technology
- Fiscal Resources
- Planning Processes
- District Collaboration
- Community Relations
- Business, Industry, Governmental Partnerships

External Requirements: Indicate any requirements that are imposed on your program by the state, federal regulations, or other external accrediting bodies (if applicable).

The program does not have any requirements that are imposed by federal, state, or other external accrediting agencies.

REVIEW OF LAST CYCLE PROGRAM REVIEW

Provide assessment of your previous program review initiatives. Summarize any accomplishments that your program achieved. (2 pg limit)

Since the last program review in 2013, the department's major undertaking in the accounting discipline has been to update its three programs (Accounting Major, Staff Accountant Certificate of Achievement, IRS Enrolled Agent Certificate of Specialization) as follows:

- Updated the program descriptions to reflect current objectives and learning outcomes.
- Rewrote the program objectives.
- Revamped the course requirements and electives.
- Reduced the unit requirements of the IRS Enrolled Agent Certificate of Specialization from 17 units to 13-14 units.
- Added online addenda to several courses (Accounting G211 and Accounting G212) in order to expand enrollment options to working students.
- Performed program sequencing for all 3 programs for inclusion into the College Catalog.
- Performed course SLO alignments to program SLOs and institutional SLOs.

FOR CTE PROGRAMS ONLY

Labor Market Demand: How is your program meeting labor market demands? Should you expand, contract or stay the same? Is there competition from other programs in the area? If yes, from what institution? How is the competition affecting your program? Are there any other external factors about which you are concerned?

The following labor market information identifies the occupations with the most job openings. The data is provided by the California Employment Development Department (EDD), Division of Labor Market Information, showing 2012-2012 Occupations With The Most Job Openings for the Santa Ana-Anaheim-Irvine Metropolitan Division (Orange County).

Employment Development Department		2012-2022 Occupations With the Most Job Openings						
Labor Market Information Division		Anaheim-Santa Ana-Irvine Metropolitan Division						
Published: December 2014		(Orange County)						
SOC Code*	Occupational Title	Total Job Openings 2012-2022 [1]	2014 First Quarter Wages [2]		Education and Training Levels [4]			
			Median Hourly	Median Annual	Entry Level Education	Work Experience	On-the-Job Training	
11-1021	General and Operations Managers	10,420	\$54.86	\$114,114	3	<5 years	None	
13-2011	Accountants and Auditors	8,290	\$33.32	\$69,299	3	None	None	
13-1111	Management Analysts	4,620	\$37.63	\$78,276	3	<5 years	None	
13-1161	Market Research Analysts and Marketing Specialists	4,530	\$32.09	\$66,760	3	None	None	
13-2072	Loan Officers	3,860	\$34.69	\$72,150	3	None	MT OJT	
25-2021	Elementary School Teachers, Except Special Education	3,750	[3]	\$81,676	3	None	I/R	
11-2022	Sales Managers	2,920	\$59.49	\$123,726	3	<5 years	None	
11-3031	Financial Managers	2,860	\$65.01	\$135,222	3	≥5 years	None	

“Accountants and Auditors” ranks #2 on the list of occupations with the most job openings that require a bachelor’s degree (Entry Level Education = 3). The only category that has more job openings that require a bachelor’s degree is “General and Operations Managers,” but it is common practice for this category to have approximately 5 years of work experience. Accountants and Auditors, on the other hand, typically do not need any years of experience to enter this field of employment. This statistic reflects the **increasing sophistication of accounting as a profession, and the growing importance of a bachelor’s degree in accounting**. As such, the department is currently in the beginning stages of partnering with Cal State Fullerton and La Verne University to establish an accounting pathway program in which students can begin their preparatory education in high school, continue their lower division coursework at Golden West College, and finish their bachelor program at Cal State Fullerton (See [PROGRAM PLANNING](#).)

Below is an excerpt and analysis of employment projections in accounting occupations from 2012-2022. The data is provided by the California Employment Development Department (EDD), Division of Labor Market Information, showing 2012-2012 Occupational Employment Projections for the Santa Ana-Anaheim-Irvine Metropolitan Division (Orange County).

Employment Development Department		2012-2022 Occupational Employment Projections										
Labor Market Information Division		Anaheim-Santa Ana-Irvine Metropolitan Division										
Published: December 2014		(Orange County)										
SOC Code *	Occupational Title	Estimated Employment 2012**	Projected Employment 2022	Numeric Change 2012-2022 [1]	Percent Change 2012-2022	Annual Average Percent Change	Average Annual Job Openings			2014 First Quarter Wages [5]		Education
							New Jobs [2]	Replacement Needs [3]	Total Jobs [4]	Median Hourly	Median Annual	Entry Level Education
13-201	Accountants and Auditors	16,720	20,050	3,330	19.9%	2.0%	334	495	829	\$33.32	\$69,299	3
13-208	Tax Examiners, Collectors, and Revenue Agents	540	380	-160	-29.6%	-3.0%	0	19	19	\$34.07	\$70,861	3
13-208	Tax Preparers	1,340	1,500	160	11.9%	1.2%	15	27	42	\$21.44	\$44,584	7
43-301	Bill and Account Collectors	4,550	5,890	1,340	29.5%	2.9%	134	128	262	\$18.89	\$39,298	7
43-302	Billing and Posting Clerks	6,350	7,730	1,380	21.7%	2.2%	138	117	255	\$18.37	\$38,215	7
43-303	Bookkeeping, Accounting, and Auditing Clerks	18,170	21,580	3,410	18.8%	1.9%	341	167	508	\$20.24	\$42,093	7
	Total	47,670	57,130	9,460	19.84%	1.98%	962	953	1,915			

Employment Development Department		2012-2022 Occupational Employment Projections										
Labor Market Information Division		Los Angeles-Long Beach-Glendale Metropolitan Division										
Published: December 2014		(Los Angeles County)										
SOC Code*	Occupational Title	Estimated Employment 2012**	Projected Employment 2022	Numerical Change 2012-2022 [1]	Percent Change 2012-2022	Annual Average Percent Change	Average Annual Job Openings			2014 First Quarter Wages [5]		
							New Jobs [2]	Replacement Needs [3]	Total Jobs [4]	Median Hourly	Median Annual	
13-2011	Accountants and Auditors	46,120	52,840	6,720	14.6%	1.5%	672	1,365	2,037	\$34.33	\$71,405	
13-2081	Tax Examiners and Collectors, and Revenue Agents	1,550	1,500	-50	-3.2%	-0.3%	0	53	53	\$35.78	\$74,407	
13-2082	Tax Preparers	3,300	3,570	270	8.2%	0.8%	28	67	95	\$17.08	\$35,516	
43-3011	Bill and Account Collectors	14,300	16,000	1,700	11.9%	1.2%	169	402	571	\$17.80	\$37,020	
43-3021	Billing and Posting Clerks	17,450	19,420	1,970	11.3%	1.1%	197	321	518	\$17.22	\$35,815	
43-3031	Bookkeeping, Accounting, and Auditing Clerks	50,070	55,720	5,650	11.3%	1.1%	565	460	1,025	\$19.18	\$39,895	
Total		132,790	149,050	16,260	12.24%	1.22%	1,631	2,668	4,299			

OLDER DATA USED IN LAST PROGRAM REVIEW (2013)

Employment Development Department		2010-2020 Occupational Employment Projections										
Labor Market Information Division		Santa Ana-Anaheim-Irvine Metropolitan Division										
November 20, 2012		(Orange County)										
SOC Code*	Occupational Title	Annual Average		Employment Change		Average Annual Job Openings			2012 First Quarter Wages		Education	
		2010	2020	Numerical [1]	Percent	New Jobs [2]	Replacement Needs [3]	Total Jobs [4]	Median Hourly	Median Annual	Entry Level Education	
13-2011	Auditors	14,920	17,100	2,180	14.6	218	320	538	\$32.18	\$66,941	3	
13-2081	Tax Examiners and Collectors, and Revenue Agents	650	650	0	0.0	0	15	15	N/A	N/A	3	
13-2082	Tax Preparers	1,170	1,270	100	8.5	10	26	36	\$16.97	\$35,296	7	
43-3011	Bill and Account Collectors	5,570	6,030	470	8.4	47	108	155	\$18.25	\$37,963	7	
43-3021	Billing and Posting Clerks	6,480	7,400	920	14.2	92	113	205	\$17.31	\$36,002	7	
43-3031	Bookkeeping, Accounting, and Auditing Clerks	19,070	21,150	2,080	10.9	208	210	418	\$19.85	\$41,297	7	
Total		47,860	53,600	5,750	12.01%	575	792	1,367				

All-inclusive accounting occupations, not just those that require a baccalaureate degree, continue to produce positive employment numbers and projections. Employment estimates for 2012 show 180,650 jobs in accounting for the Orange County (47,670) and Los Angeles (132,790) counties. Employment projections for the ten-year horizon in Orange County anticipate an almost 20% (19.84%) increase in jobs in 2022. This is a stark increase from the last program review, when labor

market data projected a 12.01% increase in employment by 2020. This is indicative of the fact that Orange County will likely experience a spike in the accounting profession as a result of an increase in the number of businesses as well as the growth of existing businesses. This economic growth will create a need for more accountants and thus, more accounting jobs.

VTEA Core Indicators: When reviewing the state VTEA core indicators, what are the trends that contribute to or impede student success? Why is this occurring?

The disciplines of Accounting, Business, Management, and Marketing fall under California's Career and Technical Education ("CTE") specification and qualify to receive funding from the Perkins IV Act (also known as the Vocational and Technical Education Act, or VTEA). The disciplines are designated by a "top code" under the Taxonomy of Programs (TOP) classification system created under Perkins IV.

	<u>TOP CODE</u>
Accounting	0502
Business Administration	0505
Business Management	0506
International Business and Trade	0508
Marketing and Distribution	0509
Real Estate	0509

VTEA Core Indicators track certain statistics on academic performance and employment in the above-listed Top Codes. These reports measure the program's numbers against pre-determined performance goals established by the State of California. Accounting is such a program that is tracked by such Core Indicators. Due to the lack of information provided on how the state determines its performance goals to which the Accounting program is compared, the VTEA Core Indicators lack substance in a way, since little is known about the core indicator benchmarks established by the state. The Core Indicators of Performance Reports for the past 3 years for Accounting (Top Code 0502) are included in this program review. The department will continue to monitor VTEA Core Indicators annually as they become available from the California Community College Chancellor's Office. However, until there is more information regarding the performance goals, the data will not be used to evaluate the program.



Advisory Council Input: What type of inputs have your program received from your industry advisory council in the last three years?

Vital Link is an organization that bridges education and employment with the objective of helping students transition from the classroom to the work place. Vital Link holds annual advisory committee meetings for CTE programs in Orange County community colleges. In this year's regional advisory meeting, job prospects for accountants were described as "plentiful." Also, labor statistics reported that 1 out of 4 accountants worked on a part-time basis. This statistic indicates that there is plenty of opportunity for community college accounting programs to educate these part-time accountants so that they can be gainfully employed as bookkeepers, accounting clerks, accountants, and auditors.

SWOT ANALYSIS

Strengths:

- What does your program do well?
- What do you believe your students, potential employers, or transfer institutions see as your program's strengths?
 - Strong enrollments (~1,500 to over 1,900 students every year for the past 5 years)
 - Comprehensive list of lower division course offerings
 - Relevant courses such as Financial Accounting, QuickBooks, and Individual Income Taxation offered every semester
 - Strong faculty drawn from industry who are currently working in their field of teaching and thus can bring in real-time relevant trends into to the classroom

Weaknesses:

- In what areas does your program need to improve?
- What are your program's immediate needs?
- What limitations or barriers is your program experiencing?
 - Small market share of transfer students in relation to the number of transfer students studying accounting at neighboring CSULB and CSUF

Opportunities

- What opportunities exist for your program?
- What trends are happening in the field or subject area that may allow your program to expand?
- What external funding opportunities are available for your program?
- What potential industry, high school, college/university or other external partnerships can be established or expanded to benefit your program?
 - Potential pathway program bridging an accounting degree starting at high school, through Golden West College, and ending at Cal State Fullerton
 - Potential pathway program bridging an accounting degree starting at high school, through Golden West College, and ending at La Verne University, Irvine Campus
 - Exploration of opportunities for looper certificates in accounting
 - CTEC certification for current tax program (IRS Enrolled Agent Certificate of Specialization)
 - See [Program Planning](#) for additional information on these opportunities

Threats/Challenges

- What challenges exist for your program?
- What budgetary constraints is your program facing?
- What kind of competitive disadvantages is your program facing?
- Are there upcoming changes to state and federal regulations that will impact your program? If so, please explain.
 - Accounting looper certificates may/may not be an opportunity that is solely reserved for 4-year colleges and universities and university extension programs. More research is needed in this area before proceeding (pending discussions with David Gatewood, Jaima Bennett, Jerry Castillo).

- The department is currently in the process of engaging in a professional consultant to help with getting the IRS Enrolled Agent program CTEC certified. There may be budget (hours) constraints with respect to how many hours the consultant may work.

CURRICULUM REVIEW

Course Outlines of Record: It is expected that all Course Outlines of Record (CORs) will be reviewed every three years. Starting in summer 2016, courses featured in the College Catalog will directly link to the courses' official CORs. It is crucial for all CORs to be reviewed to ensure their accuracy. Upon reviewing the courses in your disciplines through [CurricUNET](#), please provide a 3 year timeline of when all of the CORs under your disciplines will be reviewed. Please follow the table format below.

	CORs needing review/ revision	Date last reviewed (A)	Timeline to complete review	Person responsible (C)
1	Accounting G100	February 2011	February 2014	Terry Anderson, Sabrina Landa, Melissa Shirah
2	Accounting G101	May 2013	May 2016	Alice Kit Rivera
3	Accounting G102	February 2012	February 2015	Alice Kit Rivera
4	Accounting G110	November 2014	November 2017	Frederick Judd
5	Accounting G111	Spring 2008 (B)	Spring 2011	Hanna Sahebifard
6	Accounting G113	August 2011	August 2014	Joshua Linehan
7	Accounting G115	October 2013	October 2017	Jessica Woolworth
8	Accounting G119	Summer 2010 (B)	Summer 2014	(D)
9	Accounting G130	February 2014	February 2017	Donna McGovern
10	Accounting G210	March 2014	March 2017	Neal Smith
11	Accounting G211	October 2014	October 2017	Alice Kit Rivera
12	Accounting G212	October 2014	October 2017	Alice Kit Rivera
13	Accounting G215	Fall 2010 (B)	Fall 2013	Frederick Judd
14	Accounting G220	April 2009	April 2012	Donna McGovern
15	Accounting G235	March 2015	March 2018	Jennifer Anderson, Sabrina Landa, Sufen Wang

(A) Dates retrieved from COR (course outline of record) on Curricunet.

(B) Per COR on Curricunet, there was no report of when course was last reviewed. Therefore, the "Effective Date" of the COR was used in lieu of the "Date of Outline/Review."

(C) The person named is the faculty member (s) that usually teaches the class. However, it should be noted that if the faculty member is a part-time instructor, that his/her contract expressly stipulates that curriculum update and review is a part of his/her job duties. Otherwise, the instructor cannot legally be held "responsible" for this task.

(D) The department is currently considering retiring this class, as it is not a required course or an elective course of any of its three programs.

C-ID Designation: In 2006, the Academic Senate for California Community Colleges developed the [Course Identification Numbering System \(C-ID\)](#). This system improves curricular consistency for courses throughout the state and provides many articulation/ transfer benefits to our students. Many courses at Golden West College have been approved for C-ID alignment. Please review the list provided by Office of Research, Planning, and Institutional Effectiveness and discuss the following:

1. Does your department plan to submit more courses for C-ID designation? If yes, which ones? (These courses may or may not be part of an ADT. See C-ID.net for more information regarding courses, descriptors, and ADTs.)

California has developed a course identification and numbering system called C-ID.net in response to the passage of SB 1440, Student Transfer Achievement Reform Act. SB 1440 is a piece of legislation designed to ease the transfer and articulation burdens faced by the state's higher education institutions and its students. SB 1440 has prompted community colleges across California to align their curriculum to those prescribed by C-ID.net. The Associate Degree for Transfer (ADT) in Business Administration was developed and approved to create a direct pathway for transfer students seeking admission to the Cal State University ("CSU") and University of California ("UC") systems. The Business Administration ADT applies to all transfer students who plan to sub-specialize in a discipline such as accounting, management, or marketing at the CSU or UC level.

The following two courses are part of the Business Administration ADT and have received C-ID alignment. The Business Department does not plan to submit any more accounting courses for C-ID alignment.

GWC Courses with C-ID Designation:			
	GWC Course	C-ID Number	C-ID name
1	Accounting G101	Accounting 110	Financial Accounting
2	Accounting G102	Accounting 120	Managerial Accounting

Dual-listed courses: Review the list of dual listed courses in your area and complete the following chart.

Dual Listed Courses	Date of Faculty Discussion and Review	Recommendations
Accounting G220 / CJ G220	November 2015	Maintain dual-listing

Curriculum Offering: Review the list of active courses in your programs that were offered and not offered in the last three years. Based on your review, what courses could you add, suspend, or retire to improve your overall program to ensure student success? (Data provided by ORPIE)

	Course	Course scheduling pattern	Recommended Action (add/suspend/retire)
1	Accounting G100	Offered every fall, spring	Survey course; add summer offering
2	Accounting G101	Offered every fall, spring	Transfer course; add summer offering
3	Accounting G102	Offered every fall, spring	Transfer course; add summer offering
4	Accounting G110	Offered every fall, spring	
5	Accounting G111	Offered every fall, spring	
6	Accounting G113	Offered every fall, spring	
7	Accounting G115	Offered every fall	Not offered in spring in consideration for busy tax season
8	Accounting G119	Offered every fall	Course currently in consideration to be suspended or retired
9	Accounting G130	Offered every fall, spring	

10	Accounting G210	Offered every fall, spring	Can be offered once a year due to subject matter in relation to programs. The course is Cost Accounting, which constitutes a small fraction of the accounting profession.
11	Accounting G211	Offered every fall	1st of two in a sequence; offered in fall
12	Accounting G212	Offered every spring	2nd of two in a sequence; offered in spring
13	Accounting G215	Offered every fall, spring	
14	Accounting G220	Offered every fall, spring	
15	Accounting G235	Offered every fall, spring	Can add 2 nd section in correspondence with entrepreneurship program launch; expect demand to increase once entrepreneurship program goes live.

The department is contemplating the addition of a corporate income taxation class to add to the current classes of individual income tax and business income tax. The scope and nature of this potential new course is currently being explored. See [PROGRAM PLANNING](#).

PROGRAM DATA AND ANALYSIS (Items in black font are provided by ORPIE
<https://gwcportal.cccd.edu/Departments/orpie/programreview/Pages/default.aspx>)

SLO Assessments

List of courses with ongoing assessment

List of courses offered in the last 3 years that have not been assessed

Question:

- Looking at all assessments of your programs and courses, describe proposed plans for improvement.

The SLOs of every course are scheduled to be assessed at least once every 3 years. The action plan for SLO assessments is that an instructor(s) for a course will assess SLO #1 in fall, SLO #2 in spring, SLO #3 the following fall, SLO #4 the following spring, etc. such that all SLOs will be assessed at least once every 3 years. If all the SLOs have been assessed, the instructor rotates back to SLO #1 and starts the assessment cycle again.

Student Demographics (Headcount by Discipline)

- Gender
- Age
- Ethnicity
- Disability
- Economic Disadvantage
- Veteran
- Foster Youth

Comparison to GWC

Questions:

- How does your student population compare to GWC's general student population?
 - Ethnicity – The program has significantly more Asians than the GWC general population. Over the last 5 years, Asians represent about 29% to 30% of the student population. In the

Accounting programs, they average from 40% to 47%.

- Gender – No significant metrics noted.
- Age – There are 17.6% of students in the age 19 or less group in Accounting, as compared to the 28.3% of students in this age range in the general population. This is reasonable, as Accounting courses are not general education courses that many entering students in this age group tend to take.
- Economically Disadvantaged Status – No significant metrics noted.
- Disability Status – No significant metrics noted.
- Veteran Status – No significant metrics noted.
- Foster Youth Status – No significant metrics noted.

- Based on the trend that you're seeing, what type of adjustments would you make to your program?

Based on the predominance of Asians in Accounting programs as compared to the overall GWC population, perhaps a further inquiry into this population would prove beneficial to better serve these students. Specifically, how many of the students in this ethnic group are also in the ESL program? If there are a significant number of ESL students enrolled in Accounting courses, the College should look into provided learning resources for these students in the form of reading, writing, and proof-reading accounting-specific material.

Program Enrollment (Filter by: Discipline, Session Type, Large Lecture Factor)

Enrollment at Census

Sections Offered (by CRN)

Fill Rate at Census

FTES/FTEF

Questions:

Consider sections offered, session type, and your current PT faculty pool as part of your analysis.

- What factors have contributed to your trends in enrollment, sections offered, and fill rate?

Accounting

Golden West College

Key Enrollment Data for Each Semester by Academic Year

FALL

	Enrollment	Max. Seats	Total Sections	Enrollment/ Section	Avg. Fill Rate
2009-2010	927	976	22	43.1	95.0%
2010-2011	1,004	1,000	22	46.7	100.4%
2011-2012	853	920	22	39.7	92.7%
2012-2013	852	928	22	39.6	91.9%
2013-2014	831	973	23	36.9	85.4%
2014-2015	792	1,029	24	33.7	77.0%

SPRING

	Enrollment	Max. Seats	Total Sections	Enrollment/ Section	Avg. Fill Rate
2009-2010	898	931	21	43.8	96.5%
2010-2011	775	833	19	41.9	93.0%
2011-2012	802	961	23	35.6	83.5%
2012-2013	801	851	20	41.1	94.2%
2013-2014	777	928	22	36.1	83.8%
2014-2015	748	987	23	33.2	75.8%

Key Enrollment Data for Each Semester by Academic Year

FALL

	Enrollment	Max. Seats	Total Sections	Enrollment/ Section	Avg. Fill Rate
2009-2010	41,418	43,453	965	42.9	95.3%
2010-2011	41,141	41,472	915	45.0	99.2%
2011-2012	40,268	39,461	795	50.7	102.0%
2012-2013	37,077	37,071	731	50.7	100.0%
2013-2014	37,844	40,362	796	47.5	93.8%
2014-2015	36,562	40,687	842	43.4	89.9%

SPRING

	Enrollment	Max. Seats	Total Sections	Enrollment/ Section	Avg. Fill Rate
2009-2010	39,369	42,310	943	41.8	93.0%
2010-2011	41,877	44,861	948	44.2	93.3%
2011-2012	38,023	38,948	813	46.8	97.6%
2012-2013	35,906	37,852	758	47.4	94.9%
2013-2014	37,238	44,129	844	44.1	84.4%
2014-2015	36,186	46,021	899	40.2	78.6%

- Over the last 5 years, the average fill rate of accounting courses is more or less the same as the average fill rates for the GWC overall student population. In some semesters, it is higher than GWC overall, and in other semesters, it is lower.
 - In Fall 2010, a number of sections that were normally regular size went large class factor, thereby resulting in a higher-than-usual average fill rate of 100.4%
 - Over the last 3 academic years (2012 to 2015), the fill rates in accounting classes were lower than the GWC average. As the economy recovered, the accounting program is losing some of its students as they returned to the work force. In the preceding years when the economy was in a recession, individuals who lost their jobs returned to school and enrolled in accounting courses and programs in hopes of bettering their job prospects. As the economy picked up, people are able to find employment and as such, the decreased fill rates in accounting reflected the loss of this student population as they returned to the work force.
 - In Summer 2011, there was only one section offered. The 58% fill rate is representative of the fill rate of this one particular section (hybrid Accounting G102) only; it is not necessarily representative of fill rates in other accounting classes.
- Based on your review of the data, should you increase, decrease, or keep the same number of sections offered?

The department plans to keep the number of sections it currently has. As programs get added due to our partnerships with Cal State Fullerton and La Verne University (see), we will add sections accordingly.

- How does your department average FTES/FTEF compare to college-wide average FTES/FTEF?

The department's FTES/FTEF are lower than the campus wide ratios.

Course Retention and Success

Overall

By Ethnicity, Age, Gender

By Large Lecture

By Session Type (Day, Evening, Hybrid, Online)

Questions:

- Looking at success rates for different demographic groups (age, gender, ethnicity), which groups are experiencing disproportionate impact (success rates for those groups are lower than the average success rates) in student success?
- Retention rates in the fall semesters (low to mid 80s percentile) tend to be slightly higher than retention rates in the spring semesters (low 80s).
 - Success rates average around 70% for all 5 academic years in which data is available (68% to 72.6%, with one exception at 66.3% for 2014-15). Again, success was slightly better in the fall than spring, but not notable enough to warrant any discernible trend.
 - Both retention and success rates were consistent with GWC averages.
 - There are no discernible differences in retention and success rates in the gender category.
 - Both retention and success rates were lower in online courses as compared to day and evening courses. The rates for hybrid courses are varied.

- The department has not offered courses in the summer consistently. In some summers, there were one or two classes offered, while in most summer terms there were no classes offered. Due to this fact, data and rates in the summer terms were not analyzed in depth, as the information may be skewed, misleading, and not representative of the overall program.
 - Asians have the highest retention and success. Their rates are fairly consistent across all 6 academic years. Blacks and African Americans have the lowest retention and success rates, but these rates are varied. For example, success rates have been as low as 19% and as high as 73.3%. In summary, however, the rates still lag behind other ethnic groups.
- **If there are student groups experiencing disproportionate impact, what's your department's plan to address the disproportionate impact?**
- **Success by Session Type** – Low retention and success in online courses are not specific to the accounting programs. Online courses have lower retention and success across the board. Thus, Golden West College should address the issue of low retention and success rates on a campus level. Perhaps a mandatory training session (i.e. 30-minute online video tutorial) on Blackboard, the GWC campus email system, and MyGWC would be helpful to students when they navigate through all the different online portals that taking an online course entails.
 - **Ethnicity** – Further data analysis into the Black/African American students in accounting is needed to explore why the group has experience lower retention and success rates than other ethnic groups. For example, how many Black and African American students are also economically disadvantaged, disabled, or both? How many Black and African American students were foster youth or veterans? The department and its faculty should make sure that their students are aware of and take advantage of the resources available to them on campus such as DSPS, Veterans Resource Center, EOPS, etc.

Faculty Staffing

Percentage of courses taught by full-time versus part-time faculty

- **In recent years, what successes/challenges have you had in hiring and retaining qualified part-time faculty?**

The primary challenge in hiring quality part-time accounting instructors is that many of them are fully employed during the day time in the accounting profession. Therefore, they have limited availability to teach.

- **Based on your department discussion, what do you see as your ideal number of full-time faculty to promote student success?**

Ideally, there should be two full-time accounting faculty to promote student success. Up until 2015-16, there were two full-time faculty members. Currently, there is only one full time faculty member in accounting. The department is requesting a full-time faculty member for the 2017-18 academic year.

Degrees and Certificates

Number of degrees and certificates conferred in the last 6 years

Completers are defined

Questions:

- **Based on the number of degrees/certificates you are awarding, discuss any differences between your expectations and actual numbers.**

The following table shows the awards granted in the accounting discipline in the last 6 academic years under review. The major has over ten completers per year for the past 5 years, which shows that there is student demand for the major. The Staff Accountant Certificate of Achievement also shows strong numbers. This is expected, as many students who want to attain a position as a staff accountant would want to get this certificate. The certificate is also appropriate for students who wish to get a job as a bookkeeper, accounts receivable clerk, accounts payable clerk, or general accountant. The department expects the number of awards in the major and the staff accountant certificate to increase, since the course requirements have been reduced and streamlined to meet the specific program objectives. In Spring 2016, Business G100 as a general business course has been eliminated as a required course. This is due to the fact that as the department was aligning courses with program objectives, Business G100 did not align with any of the program objectives, and as such it was removed as a required course.

The Enrolled Agent Certificate of Specialization had lower completers than the other two programs. The program has experienced some difficulty in recent years due to a required course that was cancelled multiple times due to scheduling and staffing issues. The cancellation of this course delayed and in some cases, prevented students from completing their certificate. The department has corrected this issue in Spring 2016 by removing the required course from the certificate and incorporating the elements of the removed course into other courses in the program. This was feasible since the course objectives of the removed course, Accounting G119 – Tax Software Preparation, was already covered in other courses in the program. Therefore, the department expects the awards in this program to increase in future years. In addition, the department is in the process of engaging an outside professional consultant to get the tax program CTEC certified (see [CTEC Certification](#)). Once the program is CTEC certified, the department expects to see number of completers increase even more.

#	ACCOUNTING	(B) 2009-2010	(B) 2010-2011	(B) 2011-2012	(B) 2012-13	(B) 2013-14	(B) 2014-15
1	Accounting	4	11	10	11	20	14
2	Staff Accountant	30	19	8	8	15	9
3	Enrolled Agent	0	0	0	1	3	2
Total		34	30	18	20	38	25
(A) Data derived from degrees and certificates cube.							
(B) Data derived Instructional Program Review Packets from ORPIE.							

- Please answer this question for programs that have fewer than 10 completers in the last 6 years: What strategies will you implement within your department to increase/attract completers or majors?

N/A

PROGRAM PLANNING

Based on your analysis of previous program review and current data:

- What does your program want to accomplish in the next three years?

Pathway Program – Partnership with Cal State Fullerton

As shown in the Labor Market Demand analysis, the importance of the accounting baccalaureate degree is ever apparent. Although our transfer program is strong, it can gain a larger percentage of the market share of transfer students going to Cal State Long Beach and Cal State Fullerton (see [SWOT Analysis - Weaknesses](#)). Thus, the department is looking to grow its core transfer program of providing lower division articulated accounting classes for transfer students to take. In order to do this, the department is in the beginning stages of an accounting pathway program. The program will begin and recruit from local area target high schools, where academically proficient students who want to major in accounting will commence the program in their junior or senior year. They will take a college level introductory survey course or courses (Accounting G100, Business G100) while they are in high school. Upon graduation, these students will come to Golden West College and take the lower division pre-requisite major courses (Accounting G101, Accounting G102, Business G108, Business G139, and Computer Science G130). In their second year, students may take an upper division major course for the accounting major at Cal State Fullerton such as Accounting 201A. They will finish the program at CSUF by taking the remainder of the major courses as well as upper division electives and graduate with a bachelor's degree.

This program, commensurate with the number of years spent at the high school, Golden West College, and Cal State Fullerton, respectively, is referred to as the 2-plus-2-plus-2 program. The bridging aspect of each step is designed to ease the transition from high school to Golden West College, and from Golden West College to CSUF. Thus, by taking a college level class while still in high school and taking an upper division class while still at Golden West College, the bridge should improve student success.

As mentioned earlier, this partnership is in its beginning stages. After the program has been developed and vetted, and depending on program success and student demand at that time, the department may consider expanding the pathway from a 2-plus-2-plus-2 to a 2-plus-2-plus-2-plus-1, with the "1" being a graduate level path culminating in a master's degree in accounting.

Pathway Program – Partnership with University of La Verne:

University of La Verne has reached out to the department in the hopes of creating a similar program like the pathway program with CSUF discussed above. Again, this program is in the beginning exploratory stage.

CTEC Certification of IRS Enrolled Agent Certificate of Specialization:

There are three industry certifications for tax professionals: California Tax Education Council (CTEC), Enrolled Agent (EA), and Certified Public Accountant (CPA). CTEC is a state-recognized certification for the state of California. The EA is granted and recognized by the IRS, a federal organization. The CTEC can be obtained by taking a number of approved tax courses. The EA can be obtained by taking a number of tax courses and sitting for the IRS Enrolled Agent exam (known as the Special Enrollment Exam, or SEE). The CPA is the highest certification for the accounting profession and requires a bachelor's degree plus an additional 30 post-baccalaureate units in approved subjects/courses or a master's degree with 150 units of education in approved subjects/courses.

Community colleges can apply to have their tax courses CTEC approved. With CTEC approval, students who take the courses at the community college automatically get a CTEC certification

upon completion of the CTEC-approved courses with a passing grade. Currently, the IRS Enrolled Agent Certificate of Specialization has two courses that may be eligible for CTEC approval – Accounting G111 (Individual Income Taxation) and Accounting G113 (Business Income Taxation). The department is in the process of engaging in a professional consultant to help with getting the tax classes in the department CTEC certified. After the CTEC certification, the consultant may explore other opportunities in the tax field such as getting the department’s classes EA-approved, expanding the tax curriculum to include a corporate income taxation class, etc.

- What areas does your program plan to improve?

See [SWOT Analysis - Weaknesses](#).

- What specific actions will you take to improve upon those areas?

See above.

- How will you assess whether your program has accomplished those goals?

Once the accounting pathway programs with Cal State Fullerton and University of La Verne are launched, students will be tracked through the program from the time they start the program in high school to when they finish the program at Cal State Fullerton or La Verne with a degree.

RESOURCE ALLOCATION

In order to accomplish those goals, what resources do you need? You will need to fill out the resource request forms and include them with your Program Review Report.

- Staffing
- Facilities
- Technology
- Equipment
- Funding for Professional Development

The department has submitted a faculty request in conjunction with this program review.

Department Chair and Dean Review

Complete this section after reviewing all program review information provided. The Department Chair and Dean are to separately indicate the level of concern for the program that exists regarding the following Program Vitality Review (PVR) criteria. Add comments for any item marked with a 1 or 2. Identify whether the comment is made by the IUA or the Dean.

(Scale: 0 – No concern at all, 1 – Some concern, 2 – Serious Concern)

Chair/Dean

(0) (0) a. Significant declines in enrollment and/or FTES over multiple years

(0) (0) b. Significant change in facility and/or availability and cost of required or necessary equipment

(0) (0) c. Scarcity of qualified faculty

(0) (0) d. Incongruence of program with college mission and goals, state mandates, etc

(0) (0) e. Significant decline in labor market

(0) (0) f. Continued inability to make load for full-time faculty in the program

(0) (0) g. An over-saturation of similar programs in the district and/or region

(0) (0) h. Other

Program Review Check-list

Department Contact Information is up to date: Department Chairs, full-time faculty, classified

Organization Chart: Verify that it is up to date: (q:\college information\org charts)
Report necessary changes to the Director of Personnel

Both the Dean and Department Chair have completed the Dean and Department Chair Review section.

Signatures, Individual Comments

Date of Department Discussion: **April 6, 2016**

Discussion Modality

- Department Meeting Emails Online/Skype
 Other : **Enter text here**

Summary of Discussion Outcome: **Issues were discussed and appropriate edits made to the individual program reviews and faculty request.**

Departmental Recommendation

(√) No further review necessary

() We recommend this program for Program Vitality Review

I have read the preceding report and accept the conclusions as an accurate portrayal of the current status of the program. Signatures are on file in the division office. Type the names of the faculty.

- (√) Bern Baumgartner
- (√) Diana Carmel
- (√) Christopher Hamilton
- (√) Alice Kit Rivera

I have read the preceding report and wish to add signed comments to the appendices. Signatures are on file in the division office.

- (√) Bern Baumgartner
- (√) Diana Carmel
- (√) Christopher Hamilton
- (√) Alice Kit Rivera

Department Chair: Alice Kit Rivera
Comments:

Date: May 2, 2016

Division Dean: David Gatewood
Comments:

Date: May 2, 2016