

Department Planning Assessment/Program Review Accounting and Business Administration Department

Spring 2011

Part I: Goals and Objectives

1. What are the department's annual goals? How do they align with the college mission statement and the Santa Ana College *Strategic Plan*?

The goals of the Accounting Department are:

- To prepare transfer students to successfully pursue a business degree at a four-year college by providing a solid understanding of accounting.
- To expand/improve course offerings that will enable students to acquire career skills in the areas of accounting and finance at the associate degree level.
- To expand/improve course offerings that will enable students to acquire career skills in the areas of commercial accounting software packages.
- To expand/improve course offerings that will allow students to obtain knowledge and hands-on experience in the area of taxation.
- To expand our online course offerings in order to meet the needs of students whose work and family commitments make it difficult to attend the traditional classroom.
- To give our students an understanding of 1) The need for ethical behavior in the business world, and 2) The global business community and the place of accounting within that community.
- To promote effective teaching through faculty participation at professional development activities.
- To enhance students' verbal, written and computer literacy.
- To increase student success and completion rates in all our programs.
- To enhance and expand contacts with the business community.

We believe these goals align well with the Mission Statement and the Strategic Plan of Santa Ana College.

2. What progress has been made toward the department's goals in the last four years? What causes can be identified?

We are pleased with many of our accomplishments. Following are examples of major accomplishments over the past few years:

- We recently implemented the Microsoft Dynamics Program, an enterprise resource-planning (ERP) package. In order to do so, we partnered with Microsoft Corp, which enabled us to deliver leading-edge technology to our students in a cost-effective manner. We are one of few colleges in California that offers this program. This augments our success with other real world commercial packages e.g. MAS 90, an approach which enhances opportunities for both vocational and transfer students.

- We have expanded our QuickBooks offerings, including the development of online content.
- We have expanded our Tax program with additional courses leading to preparation for the Enrolled Agent exam.
- We have developed an online section of Accounting 101, our primary transfer level course, in order to better serve the needs of our students.
- We have worked with publishers in order to keep the cost of textbooks as low as possible. Also, the majority of our courses now offer online textbooks as an alternative to the traditional textbook, thereby making education more affordable for students.
- Full-time faculty members regularly participate in professional development activities.

We have noted some areas that need improvement:

- We need to improve the rate of student success in our courses.
- We would like to increase the number of students who successfully complete degrees and certificates.

Goals for our most recent academic year are as follows:

| <p style="text-align: center;">ACCOUNTING DEPARTMENT GOALS 2010-2011</p> |
|---|
| <p>Enhance curriculum & instruction</p> <ol style="list-style-type: none"> 1. Provide resources for faculty to develop new courses and/or improve current course offerings. 2. Develop online content for financial and managerial accounting classes. 3. Faculty development through conferences, reference material and training. |
| <p>Enhance the computerized accounting program</p> <ol style="list-style-type: none"> 1. Provide a dedicated classroom equipped with updated computer equipment to ensure equal access by all students to computers. 2. Purchase updated software to ensure the students are learning using the most up to date technology. 3. Provide training and support for M/S Dynamics. |
| <p>Develop an online accounting and business administration degrees.</p> <ol style="list-style-type: none"> 1. Collaborate with other departments to develop online courses so that an entire degree and/or certificates can be earned online. 2. Develop additional online courses in our department. |
| <p>Enhance the Tax Accounting Program</p> <ol style="list-style-type: none"> 1. Investigate VITA in conjunction with the IRS to help students gain additional tax work experience. 2. Research EA review courses and possibly develop courses at SAC. 3. Develop community business contacts to create work and internship opportunities for our students. |

3. Do goals need to be restructured, eliminated or pursued with different activities?

- We need to focus on improving student success/completion rates.

4. What are the proposed goals for next year?

Our goals for the next year include:

- Increase student success rates across our courses.
 - Partner more closely with the Tutoring Center.
 - Organize a speaker series to generate student interest.
 - Explore ways to provide additional student learning opportunities.
 - Encourage faculty excellence through attendance at professional development activities.
- Increase the number of students obtaining degrees and certificates.
- Increase student literacy by requiring reading assignments (in addition to the textbook).
- Explore ways to increase students understanding of ethical standards in the business world.

Part II: Student and Program Success

5. What are the strengths of the program? What improvements does it need?

The Santa Ana College Business Administration and Accounting department provides our students with a strong academic foundation in both business and accounting. This pertains to transfer students and students pursuing vocational degrees or job improvement skills. The Business Administration and Accounting Department's strengths include an excellent and dedicated faculty, a strong and current business accounting curriculum that fosters student success without sacrificing quality of education, a diverse student body, and a study-culture and environment that supports student learning and leads to success both in the classroom and in the work environment.

Excellent Faculty

Currently, there are 3 full-time faculty and 8 adjunct faculty members in our department. All of our faculty possess richly varied backgrounds with extensive experience in all areas of business, including public accounting, internal revenue service, banking, private tax practices, enrolled agents, corporate and personal finance, and CFO's of various industries. All of the full time and many of the adjuncts are Certified Public Accountants and many have MBA's and additional advanced degrees in business and education. Our faculty is actively involved in leadership positions in and around the community and have published textbooks and other subject related learning/teaching materials that are used not just at Santa Ana College but across business programs in the country.

Our faculty members are well versed in the business world. They are intricately involved in business and the technology that is brought into the classroom in various ways, and articulated throughout our curriculum. We have faculty who are innovative, nurturing and

motivated, and who work closely with students to foster classroom success and real world results.

Strong and Current Business Accounting Curriculum

Our curriculum includes financial and managerial accounting, as well as bookkeeping and computerized accounting software. Our program includes tax courses approved by the California Tax Education Council (CTEC) for the tax preparer's certificate as well as the more advanced Enrolled Agent program. We offer certificates in MAS 90, Quick Books and MS Dynamics. We have courses in banking, investments and personal and corporate finance – including certificates in personal finance.

The curriculum reflects the swiftly changing business and accounting landscape, including various accounting and business software and concepts. We continue to develop programs and courses that meet the needs of the demanding and fast-paced business world of today.

Diverse Student Population

The student body reflected in the business administration/accounting department mirrors the very diverse community that is served by Santa Ana College. We believe that the diversity and the multiplicity of the various economic, ethnic and racial groups that we serve in our program provide our students with a richer environment for learning. In sampling the diverse population of Santa Ana College students, we used the statistics for the fall semester of 2008 as an example. However, subsequent student population is similar to the example in both makeup and proportion. The student body of Santa Ana College for fall of 2008 was as follows: African American students (2.4%), Filipino students (1.1%), Asian students (non-Filipino) (15.9%), Caucasian students (12.5%), and Latino students (62.5%).

Student Support

Many of our students work part or full-time, have families, and attend school. Some individuals battle barriers against academic success because of lack of economic resources, language and math issues, inadequate time to study, and the inability to adjust to the academic rigor of college courses.

Our faculty has worked to help these students by instituting an environment that encourages counseling and mentoring. We encourage our students to seek tutoring, to go to the Student Success Center or to seek other help. We refer students to scholarships and use Blackboard and various learning managements systems such as Wiley Plus and McGraw Hill Connect to promote additional practice and study flexibility. Many of our courses offer extra credit when students use the tutoring center. Our programs include online, hybrid and Saturday course offerings to help those students who could not otherwise pursue their education.

Program Needs

The programs of the business and accounting department need:

- Additional faculty development – Business and accounting is one of the most dynamic disciplines. Because of new standards and legislation, as well as changing technology, our faculty must continue to stay current and educated in the discipline. This is of critical importance in educating our students in the most recent development in business, as well as creating programs that are relevant to our students.
- Dedicated room for technology and software – We currently teach four different accounting and tax software packages and utilize additional software in the classroom. There is a shortage of classrooms dedicated to providing this type of instruction. Additionally, if lectures can be captured and provided for students' access from home, students can be provided with additional help.
- Additional tutoring and other student study help– Students can overcome many of their study obstacles with additional tutors and additional tutoring hours. This need was indicated during our student surveys also.
- Additional online/hybrid/other non-traditional course offerings. As we suspected, students need non-traditional learning deliveries. This was also confirmed in our surveys.
- Technology resources such as instructional videos, interactive learning pedagogies, and on-demand learning. Again, confirmed in our surveys.

6. What are the faculty's perceptions of the success of the program?

The faculty believes that we have a very strong program that will prepare our students to transfer and succeed at a four-year institution as well as be very well prepared to work in the business environment. Many of our students attend classes to assist them with their professional development – including tax, computerized accounting, and finance courses. Our great success with each of our students is not always measurable in the number of degrees and certificates awarded because of the following reasons:

- Many of our students attend our program to transfer to a four-year program. In informal surveys conducted in classrooms and online – most of our students are taking classes (especially ACCT 101 & ACCT 102) to fulfill the lower business administration course requirements. Also, in that survey, many of our students were taking ACCT 101 or ACCT 102 and concurrently enrolled at a four-year institution. These students transfer, but are not interested in obtaining a degree/certificate.
- A large number of the students in our tax courses already have their BA/BS degrees and are taking the courses to change careers, take the CPA exams, or for personal enrichment.
- Students taking computerized accounting courses in many cases are either already employed or looking to gain a specific skill in order to find immediate employment.

- Many students don't know they have to apply for degrees and certificates. Our systems should be changed to facilitate automatic awards, or an improved information and application process.

Overall, the faculty believes that the accounting and business administration program is strong and current and serve the needs of the Santa Ana College student needs.

7. What are opinions of students regarding the program's quality? Upon what variables is this based?

The students consistently rate our professors (through student evaluations) as very strong and very effective. Our program continues to have high demand and strong enrollment. Additional variables used consist of questions in faculty/course evaluations and course surveys. Our faculty continues to foster mentoring relationships with students and to encourage success and perseverance. We believe that our business/accounting/tax/finance programs are exceptional and our continued success is strong evidence.

The following survey results are based on course-specific surveys that are summarized for concise presentation. Approximately 123 students responded, but each answered course specific surveys. We surveyed five of our course offerings, which represent approximately 90% of the students enrolled in our courses. In some cases, not all questions were answered due to non-applicability. Overall, our students responded very favorably to all seven questions, including the overall quality of the accounting program at Santa Ana College.

| | Individual Income Taxes | | | | |
|---|-------------------------|------------|-------------|----------|---------|
| | Financial | Managerial | Quick Books | Personal | |
| Course was: | Acct 101 | Acct 102 | Acct 104 | Acct 035 | Bus 130 |
| Useful to take for my degree or career in Business | 95% | 100% | 91% | 90% | 100% |
| Provided a good foundation towards education/degree | 97% | 95% | 100% | 89% | 100% |
| Material was presented in an effective manner | 92% | 85% | 100% | 95% | 100% |
| Instructor presented effectively to help students learn | 94% | 85% | 100% | 95% | 100% |
| Tutor was useful in my learning | 70% | 44% | 73% | N/A | 60% |
| Technology adequately supported my learning effort | 91% | 95% | 82% | 95% | 100% |
| Overall quality of this SAC course is very high/high | 93% | 95% | 100% | 95% | 100% |

% Indicates either Strongly Agree or Agree

Additionally, here are some sample comments from our surveys.

"The class is excellent. It really helped to build the foundation of all business and accounting majors".

"I thought it was an excellent class and the material was very easy to follow and understand".

"As a student from a university, taking classes at SAC are practical and very understandable".

Also below is an email that was received in November 2010 by one of our full-time faculty over 2 years after the student had transferred to San Diego State.

"I was a former student from your Financial and Managerial Accounting classes in 2007/2008. The reason I am writing to you is to say "Thank you" for inspiring me and making me realize that I wanted a career in the Accounting field. ... You are an awesome professor and one of my favorite accounting professors during my college coursework. I also wanted to let you know that I am about to graduate this December 2010 with my bachelor's degree in Business Administration concentration in Accounting from San Diego State University! I proudly have a job offer lined up for next fall....Your inspiration and dedication towards students really impacts some of our decisions along the road. I am proud to say that your dedication has positively impacted me and once again "Thank You" for all your help!"

8. What, if appropriate, are employer attitudes towards the program?

We have a very active, involved and diverse advisory group that attends our annual meeting to provide feedback and direction. The group includes faculty members from UCI, Chapman, CSUF, CUSLB, among others. Also represented in the group are local business and community leaders.

Our advisory group has consistently given us positive feedback. Their inputs have led us to provide additional communication and presentation opportunities in the classroom, including in group settings. Their advice has lead to many of our current programs, including the Enrolled Agent Certificate Program, Microsoft Dynamics, and Finance courses.

9. What successes may be identified?

We believe that our greatest success is in the continued number of students that request our courses and seek our counsel. We see and talk to these students everyday; via email, on the phone and especially in the classroom. The number of degrees and certificates awarded is one measure of success, but for reasons that were itemized above, not the only measure. Also presented above are our student surveys and sample comments and correspondence. We believe that those are very strong indicators of success. Included below are the degree and certificate information for the 2006 through 2010 years:

| Year | AA degrees BA | AA degrees Acctg | Certificates | Total SAC AA/Certificates |
|-----------|---------------|------------------|--------------|------------------------------|
| 2006-2007 | 81 | 8 | 12 | 1294/901 |
| 2007-2008 | 90 | 21 | 6 | 1379/527 |
| 2008-2009 | N/A | 21 | 13 | 1294/524 |
| 2009-2010 | 89 | 12 | 34 | 1322/1094 |

During 2006-2007, we awarded 99 degrees in accounting and business administration and 12 certificates. That makes up 7.7% of all degrees and 1.3% of all certificates awarded

during that period. During 2007-2008, we awarded 111 degrees in accounting and business administration and 6 certificates. That makes up 8.1% of all degrees and 1.1% of all certificates awarded during that period. The total number of degrees awarded during 2008/2009 was not available at the time of this report, but the number of certificates made up 2.5% of the total certificates for that year.. During 2009-2010, we awarded 101 degrees in accounting and business administration and 34 certificates. That makes up 7.6% of all degrees and 3.1% of all certificates awarded during that period.

As mentioned above, many of our students, especially those that are enrolled in the ACCT 101 and ACCT 102 classes, ultimately transfer to four-year institutions. These students make up a majority of the students that are taking courses in accounting. Although the statistics lack data regarding the number of students that transfer from Santa Ana College to a four-year institution and ultimately major in business, we believe that that number is significant.

The following table shows how many students successfully completed all accounting classes from Fall 2008 through Fall 2010. Although one of our goals is to improve persistence rates (decrease the number of withdrawals), the success rate is consistent (among students that persist).

| Year | Students Enrolled | W/D % | Students Completing (with a C or better) | Success Rate (of students remaining) |
|-------------|-------------------|-------|---|---|
| Fall 2008 | 779 | 28% | 434 | 77.5% |
| Spring 2009 | 871 | 24% | 530 | 80.1% |
| Fall 2009 | 747 | 29% | 401 | 75.7% |
| Spring 2010 | 750 | 34% | 394 | 79.6% |
| Fall 2010 | 735 | 37% | 368 | 79.5% |

Part III: Curriculum, Pedagogy, and Innovation

10. Describe the curriculum offerings, their relationship to the discipline, and substantive curriculum changes, e.g., new courses, deletions. How has the program kept up with changing needs of the students and the community?

Accounting, Income Tax, and Finance are disciplines that impact everyone's personal life, and are at the heart of all business operations. Thus, these are curricular areas where all professionals must have some knowledge. The degree of knowledge and skill will vary with different levels of functional responsibility and career aspirations. In today's world, none of these important areas can be executed effectively without the use of technology. Accordingly, the study of Information Systems for financial and operational planning, record keeping and control is central to our work. In addition to our core curriculum, we provide a vocational program that teaches students to be Bank Tellers. The following chart provides prospective on the basic scheme we advocate to meet Santa Ana College Student needs:

| Discipline Area: | All College Students Should Take: | All Entrepreneurs In Any Discipline Should Take: | General Business Majors Should Take: | Accounting & Finance Majors Should Take: | Specific Vocational Students Take: |
|--|---|--|--|--|--|
| | | | | | |
| Finance | Personal Finance | Personal Finance | Personal Finance | Personal Finance | |
| | Investments | Investments | Investments | Investments | |
| | | | | Corporate Finance | |
| | | | | | |
| Accounting | Intro to Business course (<i>How To Read And Use Financial Statements.</i>) | Money, Finance, and Accounting for Entrepreneurs (<i>How to establish internal controls, use financial statements, and use management accounting reports for control and decision making.</i>) | Financial Accounting Managerial Accounting | Financial Accounting Managerial Accounting Cost Accounting Intermediate Accounting | Payroll Accounting QuickBooks MAS90 Microsoft Dynamics |
| | | | | | |
| Income Taxes | Individual Income Tax | Individual Income Tax | Individual Income Tax | Individual Income Tax Corporate Income Tax | CETC – Individual Income Tax Course Enrolled Agent – All of our Tax Courses |
| | | | | | |
| Financial & Business Planning Systems | A Personal Computing Skills And Knowledge Course | A Personal Computer Skills And Knowledge Course, and an Integrated Institutional Information Systems Course (<i>Features depend on the nature and scope of operations.</i>) | A Personal Computer Skills and Knowledge Course, and an Integrated Institutional Information Systems Course (<i>Adequate to meet the internal control requirements of publicly traded corporations.</i>) | A Personal Computer Skills and Knowledge Course, and a series of Integrated Institutional Information Systems Courses (<i>Adequate to meet the internal control requirements of publicly traded corporations.</i>) | |
| | | | | | |
| Banking | | | | | Bank Teller Course |

The three full time faculty members in our department are current or former CPAs with adequate recent industry expertise to understand the needs of the current business community. Additionally, we have some very loyal and effective Advisory Committee members who have assisted us greatly in making good decisions. Accordingly, the program has definitely kept pace with the changing needs of the students and the local business community. Over the past few years we have made the following major changes to keep the program current:

- **Finance:** Changed textbooks and course content in sync with major changes in the global economic and financial market place. Revised our Personal Finance and Investments courses to focus primarily on the needs of the individual and the family unit, versus institutional financial management, while still providing entry-level concepts for those who may want to pursue financial planning as a career. Provided on-line delivery of all finance courses.
- **Accounting:** Changed textbook editions and course content in sync with major changes in technology, regulations pertaining to corporate business ethics, and international accounting regulations. Added online delivery of Financial Accounting. Upgraded our Payroll course to provide for on-line delivery of text materials and current tax tables.
- **Income Taxes:** Changed textbooks and course content to improve coverage; regularly changing editions in sync with tax code changes. Revised Individual tax course to comply with changes in CTEC certification. Implemented a program and courses to provide for Enrolled Agent training.
- **Information Systems:** Upgraded our QuickBooks course to provide for new content and online delivery. Upgraded our mid-range systems programs by implementing the Microsoft Dynamics Academic Alliance program
- **Banking:** Keep course current with changes in banking operations.

11. Describe the program's relationship to student services and its offerings to the students served.

Our departmental goals are supported by all of Student Service Programs, since those programs are essential for every student's success. Following are some specifics regarding how three major departments enhance the success of our students:

- **Counseling** – There a number of degree and certificate programs which require Accounting and Finance courses. It is important for the Counseling department to accurately advise students regarding which courses are needed for each, and which courses are accepted by the various universities for transfer purposes. They do an outstanding job.

- **Tutoring Center** – Accounting can be a rigorous and time-consuming course, which always requires solving quantitative homework problems. Accordingly many students benefit from working with a tutor. We are fortunate to have a very good Accounting Tutor employed by the Center, and could use an additional Accounting Tutor during peak periods.
- **Career Center** - The Career Center provides a conduit for local employers looking for part-time employees to connect with our students. We advise students who are looking for part-time work to check with the Center. This Center also delivers very useful workshops regarding job-seeking skills, such as Effective Resume Preparation and Interview Techniques, and great seminars regarding the career options available to students with Accounting or Business degrees.

12. Describe the use of technology, e.g. computer labs, increased use of Blackboard, hybrid or online courses, etc. How does the use of these tools enhance learning?

Our department has always used available technology. During the past few years we have made some very effective strides in the increased use of technology, which has been our primary change in pedagogy. Following are some examples:

- **Online Learning Systems** – All of our 100 level Accounting and Finance Courses now include the use of online learning systems which provide: e-books, tutorial systems, links to various industry resources, study quizzes, and on-line homework systems which can be set-up to provide automatic textbook references for challenging concepts and problems.
- **Distance Education** – We now provide either online or hybrid courses for all of our mainstream Accounting, Tax and Finance courses; Financial and Managerial Accounting, Individual Income Taxes, QuickBooks, Personal Finance, Introduction to Stock and Bond Investments, and Principles of Finance.
- **Blackboard** – Blackboard is used by most of our instructors to deliver content, provide study quizzes, provide for communication, and to provide for collaboration among students and between students and the instructor.
- **Computer Labs** – Our Business Division computer labs provide a great place for our students to study, perform research, and do homework. For years we conducted a series of lab classes specifically for accounting students. We were forced to cutback due to budget constraints and changes in state regulations. However, we plan to work toward restructuring this resource in the near future.
- **Computerized Accounting and Financial Management Classes** – For years we have taught computerized accounting classes using real world software for small and mid-size companies: e.g. QuickBooks, Turbo-Tax, ACCPAC, and MAS90. We recently expanded our offerings by joining the Microsoft Academic Alliance and

developing certificate programs for Microsoft Dynamics. One enhancement that this provides is the opportunity to collaborate with other departments on courses of interest to our students and their students. A good example is our Acct 174 ERP and Business Planning course, which is cross-listed between Accounting and Entrepreneurship.

The programs and strategies above enhance learning by virtue of the following:

- Provide students with enhanced access to instruction, tutoring, and homework support.
- Capture student interest more effectively, and enable students to work in a more time-efficient manner.
- Provide for enhanced student-to- student collaboration and communication.
- Provide for enhanced student-to-instructor and instructor-to-student communication.
- Greatly expands the resources available to students and instructors for research and analysis.
- Provides access to real-world technology systems for Accounting, Tax, Finance, and related Business Process and Management applications.
- Facilitates the delivery of systems-related curriculum among several departments, which will provide students with real-world experience pertaining to business processes that impact all aspects of the organization in an integrated fashion.

13.What changes have been made in Pedagogy?

The primary change in pedagogy has been the increased use of technology. Additional information is provided in Question 12.

14. What grants has the program been involved with? How has this changed the program?

Our department has not applied for any grants. However we have effectively optimized the use of categorical funding through federal and state programs, such as CETA, and we have effectively used free software and training resources via programs like the Microsoft Academic Alliance.

IV. Assessment of Conclusions and Recommendations

15. What research has the department conducted?

- Solicited student feedback via surveys covering the prior three semesters. We received approximately 123 surveys, which covered five different courses.
- Reviewed data provided by the District Research department, including student completions, student success, and demographics.
- Reviewed job data provided by the California EDD.

- Discussions with members of our Advisory Council
- Informal discussions with professional contacts within the accounting profession.

16. What resources has the department explored to ascertain the status of the discipline/program in other arenas?

Our Advisory Council, comprised both of business people and of faculty members from neighboring programs, has been a very helpful resource in allowing us to keep current regarding the status of the discipline at other colleges, and in the business world. Our accounting faculty members are active attendees at professional conferences, where we have an opportunity to network with faculty from other community colleges and four-year institutions. Each year, at least one of the faculty members attends an annual conference held at USC, which provides speakers on a number of topics relevant to the accounting profession. Also, at least one faculty member attends the annual TACTYC conference (Teachers of Accounting at Two-Year Colleges), which provides an opportunity to interact with other community college accounting faculty throughout the country who face similar curriculum issues and concerns. In addition, faculty members also attend other conferences throughout the year. Our accounting faculty belong to professional organizations such as the California Society of CPAs, and the American Institute of CPA's. These varied resources enable us to keep current in our discipline, and to keep the program current.

17. Please summarize findings of the direct SLO assessment. How has this informed future plans for the program?

Despite current successes, we will strive to implement programs which:

- Improve students' critical thinking skills.
- Increase student performance, particularly in the more challenging areas of the curriculum.
- Improve student's written and oral communication skills.

18. What changes are recommended for the program?

- Early identification and outreach to students who are underperforming.
- Increased in-class reading and discussion.
- Improve/increase student support outside the classroom.
- Increased use of hybrid and online courses
- Increased use of technology for instruction and learning
- Increased communication with adjunct faculty to ensure that the goals and strategies throughout this document are being pursued by all faculty, and that their valued input is obtained.

19. What issues have emerged that require interdisciplinary dialogue and possible inclusion in overall college planning?

- College-wide goal of increasing student success rates.
- College-wide goal of increasing student literacy.
- College-wide goal of increasing student communication skills.
- College-wide goal of increasing student academic maturity.
- Shared use of technology.
- Continued budgetary concerns at the state and district levels.