

# ACCOUNTING PROGRAM REVIEW SELF-STUDY

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*Fall 2013*





## ACCOUNTING

**1.1 Introduction.** The Accounting program at Solano College has the following two objectives: 1. offer the first year Principles of Accounting courses (transferable to four-year colleges and universities) and 2. prepare students for entry level accounting and bookkeeping competitive positions. To achieve the second objective, Solano College offers an Associate in Science Degree, a Certificate of Achievement, and A Job-Direct Certificate. The Certificate of Achievement is a 29 unit program of Accounting and Computer Information Systems courses that prepare the student for skilled entry level accounting positions. The Associate in Science Degree, a 60 unit program, includes the College's general education requirements plus the same 29 units as the Certificate of Achievement. The Job-Direct Certificate is 8.5 units of basic accounting and basic skills courses needed for an entry level bookkeeping position. SB 1440 has not developed an accounting template as of this time.

The Accounting program has been at Solano College for several years with the only major change being the addition of a Computer Accounting class to keep the program on par with the changing demand of employers.

The catalog description for the accounting program is as follows: "In recent years, accounting has been one of the fastest growing professions, and the monetary rewards for the individual just entering the field and those achieving corporate positions are among the highest. Accountants deal with the financial condition of a company, an individual, or an organization. An accountant is an analyst who is employed because of expertise in financial matters."

### **1.2 Relationship to College Mission and Strategic Goals.**

The Accounting program supports Solano Colleges Mission and Strategic Goals. We serve a culturally and academically diverse student population from the local community and beyond. The Principles courses, Accounting 1 and 2, and Computer Accounting are transferable. All of the Accounting courses are designed to improve student's professional accounting skills in their current position or prepare the student for changing their careers in order to assist our students in achieving their educational, professional, and personal goals. The accounting staff is dedicated to teaching students with best-practice curricula and to provide services that are responsive to the needs of all students by offering day, evening, and online courses.

**Table 1. SCC’s Strategic Directions and Goals**

<i>Goal 1: Foster Excellence in Learning</i>	<i>Program Evidence</i>
<i>Obj. 1.1 Create an environment that is conducive to student learning.</i>	Accounting courses are offered during the day, in the evening, and online to meet the needs of typical students, as well as, adult learners and those who work full-time. Our faculty creates an atmosphere of respect for student needs by providing flexible office hours and is committed to providing help to all students. We make use of technology by use of the Learning Management System for all classes to post homework, grades, and announcements, as well as, a communication system with our students.
<i>Obj. 1.2 Create an environment that supports quality teaching.</i>	Our department updates the curriculum on a regular basis to ensure that the latest laws and regulations are taught to students who will soon enter the work force. Our online classes are in the process of updating the platform we use to present the courses to mimic popular social media sites. The response from students has been very positive.
<i>Obj. 1.3 Optimize student performance on Institutional Core Competencies</i>	Accounting emphasizes Analysis, Computation, Research and Problem Solving to show mastery in all of our classes. Faculty uses SLO assessments to ensure that students are proficient in these critical skills.
<i>Goal 2: Maximize Student Access &amp; Success</i>	<i>Program Evidence</i>
<i>Obj. 2.1 Identify and provide appropriate support for underprepared students</i>	Accounting classes have pre-requisite skills which ensure that the students enrolled are prepared to participate in the course work. Struggling students are referred to the tutoring center for peer support. Students with disabilities are provided with the accommodations needs as outlined from the Student Disability office.
<i>Obj. 2.2 Update and strengthen career/technical curricula</i>	The need for a computer based accounting course was recently identified by students as a job requirement. Accounting 50 – Computer Accounting - was added to our course offerings to fill this need.
<i>Obj. 2.3 Identify and provide appropriate support for transfer students</i>	The Accounting program teaches transfer-level courses. Accounting 1 and 2 are transferrable to UC and CSUS, while Accounting 50 is transferrable to CSUS.

<p><i>Obj. 2.4 Improve student access to college facilities and services to students</i></p>	<p>Accounting coursework is offered in a variety of settings and locations. In addition to being taught in the day at the main campus, Accounting 1 and Accounting 2 are taught at the Vacaville campus and online. Accounting 50 and all of the 100 level accounting classes are taught in the evening.</p>
<p><i>Obj. 2.5 Develop and implement an effective Enrollment Management Plan</i></p>	<p>Courses are offered on a rotating basis to ensure that all classes required for an Associate of Science degree can be completed within two years.</p>
<p><b>Goal 3: Strengthen Community Connections</b> <span style="float: right;"><b>Program Evidence</b></span></p>	
<p><i>Obj. 3.1 Respond to community needs</i></p>	<p>Faculty in the Accounting program is responsive to industry demands. Two of our Faculty work or have worked in the private sector. We also have researched industry needs as it relates to job skills that employers demand from candidates.</p>
<p><i>Obj. 3.2 Expand ties to the community</i></p>	<p>Occupational Education has requested student workers and the Accounting program has referred qualified candidates.</p>
<p><b>Goal 4: Optimize Resources</b> <span style="float: right;"><b>Program Evidence</b></span></p>	
<p><i>Obj. 4.1 Develop and manage resources to support institutional effectiveness</i></p>	<p>The Accounting program uses technology such as online websites to post syllabi and homework, in order to save college resources.</p>
<p><i>Obj. 4.2 Maximize organization efficiency and effectiveness</i></p>	<p>N/A</p>
<p><i>Obj. 4.3 Maintain up-to-date technology to support the curriculum and business functions.</i></p>	<p>Most of the accounting classes are using class websites to disseminate information, homework, and student resources. Homework is done on Excel spreadsheets and textbook online systems.</p>

### 1.3 Enrollment.

The following chart provides data on courses and students from Fall 2008-Spring 2013 for the Accounting program as compared to the college as a whole.

	Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013
<b>Accounting</b>										
Sections	16	12	13	10	13	11	11	11	11	11
Enrollment	391	388	347	328	347	381	344	387	362	347
FTES	52.33	51.42	45.64	42.80	47.77	49.73	47.27	51.23	49.30	39.17
FTES/section	3.27	4.29	3.51	4.28	3.67	4.52	4.30	4.66	4.48	3.56
<b>Solano College</b>										
Sections	1,462	1,368	1,431	1,317	1,355	1,345	1,186	1,170	1,168	1,261
FTES	3,970	4,148	4,144	4,052	3,906	3,975	3,753	3,591	3,474	3,546
FTES/section	2.72	3.03	2.90	3.08	2.88	2.96	3.16	3.07	2.97	2.81
<b>Accounting vs. Solano College Variance</b>										
FTES/section	20.44%	41.32%	21.23%	39.11%	27.47%	52.97%	35.80%	51.74%	50.68%	26.63%

For the period from Fall 2008 through Spring 2013 the number of Accounting sections has decreased; however, the enrollment has remained constant. During the same period the college has decreased sections and the enrollment has decrease accordingly. The Accounting program has a higher FTES per section (20-53%) than the average FTES for the college.

### 1.4 Population Served.

The population served in the Accounting program is over-represented with Other and Asian/Pacific Islanders and under-represented for African American and Hispanic when compared to the county and college population data. When compared to White Non-Hispanic Accounting is under-represented compared to Solano County and over-represented compared to Solano College.

Diversity of Solano College Accounting versus Solano County and Solano College						
	American Indian	Asian Pacific Islander	African American	Hispanic	Other	White Non-Hispanic
Fall 2008	2.0%	20.0%	14.0%	13.0%	14.0%	37.0%
Spring 2009	2.0%	18.0%	12.0%	15.0%	15.0%	38.0%
Fall 2009	3.0%	25.0%	12.0%	12.0%	19.0%	29.0%
Spring 2010	1.0%	24.0%	13.0%	10.0%	17.0%	34.0%
Fall 2010	2.0%	19.0%	17.0%	13.0%	16.0%	32.0%
Spring 2011	2.0%	18.0%	13.0%	11.0%	27.0%	29.0%
Fall 2011	2.0%	21.0%	11.0%	14.0%	20.0%	31.0%
Spring 2012	2.0%	18.0%	15.0%	18.0%	15.0%	32.0%
Fall 2012	2.0%	20.0%	14.0%	18.0%	13.0%	33.0%
Spring 2013	3.0%	20.0%	11.0%	18.0%	11.0%	37.0%
Accounting Average	2.1%	20.3%	13.2%	14.2%	16.7%	33.2%
Solano County 2010 Census	1.2%	16.2%	15.2%	24.6%	2.2%	40.6%
Accounting vs. Solano County	0.9%	4.1%	-2.0%	-10.4%	14.5%	-7.4%
Solano College Average	2.1%	16.9%	16.9%	17.3%	15.3%	31.4%
Accounting vs. Solano College	0.0%	3.4%	-3.7%	-3.1%	1.4%	1.8%

The ratio of male and female students in the Accounting program mirrors the college genders as a whole.

Gender, Solano College Accounting versus Solano College										
	Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013
College										
Accounting										
Female	57.0%	58.0%	61.0%	63.0%	59.0%	59.0%	57.0%	54.0%	55.0%	57.0%
Male	42.0%	40.0%	37.0%	36.0%	40.0%	41.0%	43.0%	45.0%	44.0%	42.0%
Solano College										
Female	59.4%	58.5%	58.4%	58.4%	58.1%	58.1%	58.2%	57.2%	57.8%	57.2%
Male	39.2%	40.0%	40.4%	40.4%	40.8%	40.8%	40.8%	41.8%	41.0%	41.6%
Accounting vs. Solano College Variance										
Female	-2.4%	-0.5%	2.6%	4.6%	0.9%	0.9%	-1.2%	-3.2%	-2.8%	-0.2%
Male	2.84%	0.00%	-3.40%	-4.40%	-0.75%	0.20%	2.20%	3.21%	3.04%	0.37%

Age, Solano College Accounting versus Solano College										
	Fall 2008	Spring 2009	Fall 2009	Spring 2010	Fall 2010	Spring 2011	Fall 2011	Spring 2012	Fall 2012	Spring 2013
<b>Accounting</b>										
Less than 18	9.0%	6.0%	5.0%	5.0%	6.0%	4.0%	6.0%	7.0%	7.0%	7.0%
Between 18 and 20	22.0%	23.0%	21.0%	17.0%	18.0%	19.0%	23.0%	28.0%	26.0%	22.0%
Between 20 and 30	37.0%	42.0%	41.0%	49.0%	45.0%	41.0%	41.0%	45.0%	42.0%	46.0%
Over 30	32.0%	29.0%	32.0%	29.0%	31.0%	35.0%	30.0%	20.0%	25.0%	27.0%
<b>Solano College</b> <span style="color: red;">Information not available</span>										
Less than 18	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	7.0%
Between 18 and 20	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.0%
Between 20 and 30	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	46.0%
Over 30	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	27.0%
<b>Accounting vs. Solano College Variance</b>										
Less than 18	9.0%	6.0%	5.0%	5.0%	6.0%	4.0%	6.0%	7.0%	7.0%	0.0%
Between 18 and 20	22.0%	23.0%	21.0%	17.0%	18.0%	19.0%	23.0%	28.0%	26.0%	0.0%
Between 20 and 30	37.0%	42.0%	41.0%	49.0%	45.0%	41.0%	41.0%	45.0%	42.0%	0.0%
Over 30	32.0%	29.0%	32.0%	29.0%	31.0%	35.0%	30.0%	20.0%	25.0%	0.0%

### 1.5 Status of Progress toward Goals and Recommendations.

**Table 2. Educational Master Plan**

Educational Master Plan	Status
1. Develop computer based transfer level courses	Accounting 50- Computer Accounting - added Fall 2010.
2. Develop partnerships with local business to align courses with industry needs and provide opportunities for hands-on learning experiences	There have been a few internships offered. This area still needs work.
3. Consider expanding course offerings to the new Centers in addition to the Fairfield campus	Courses are currently being offered on the Vacaville campus.

**Table 3. Program Review Recommendations**

Program Review Recommendations (Previous Cycle)	Status
No data was found for the prior program review.	



### *1.6 Future Outlook.*

Accounting at Solano is an extremely viable program. During the period Fall 2008 through Fall 2012 when community colleges were experiencing budget problems, the college as a whole was forced to drop 20.1% of their sections and, therefore, dropped 12.5% of their EFTS. The Accounting program during this same period dropped 31.3% of their sections yet only dropped 7.4% of their EFTS. For the 2011 Summer session, when only one Accounting 1 section was offered, for a 40 student maximum class, there were just under 60 requests for add codes after the class was shown as full on MySolano, 100 students were competing for 40 available slots.

From the California Employment Development Department's market labor info website, it is estimated that accounting positions, from bookkeepers to Certified Public Accounts, the state should have an increase of 94,800 positions, or a 15.0% increase, in the ten year period between 2010 and 2020. The San Francisco Bay Area is estimated to have an increase of 23,150 positions, 17.2% increase, over the same period.

Also, due to the government's insistence of accountability, several laws have been passed over the last few years that require additional accounting and additional review of accounting records. There will be an increased demand to better prepare students for the compliance requirements of the workplace, as well as, current employees returning to receive continuing education.

These facts warrant an increase in the number of accounting sections offered and the necessity of increasing the number of full time faculty from two to three. Additionally, with many of these laws affecting the tax return preparer, the addition of additional tax classes, tax classes approved for continuing education, and even a Tax Professional Associates or Certificate should be considered.

Another key consideration is, within the next three years, both of the current full time accounting instructors are of retirement age. Due to the financial rewards in the accounting industry it is difficult to recruit and hire qualified accounting instructors. The recruitment process of quality faculty needs to be initiated as soon as possible.

## CURRICULUM DEVELOPMENT, ASSESSMENT, AND OUTCOMES

### Program Level Outcomes

#### 2.1

**Table 4. Program Level Outcomes**

<i>Program Level Outcomes</i>	<i>ILO (Core 4)</i>	<i>How PLO is assessed</i>
<i>1. Demonstrate the use of the accounting cycle to prepare the Income Statement, Statement of Owner's equity, and Balance Sheet while applying the Generally Accepted Accounting Principles and Concepts.</i>	<i>Critical Thinking and Information Competency</i> <ul style="list-style-type: none"> <li>• <i>Analysis</i></li> <li>• <i>Computation</i></li> <li>• <i>Problem Solving</i></li> </ul>	<i>Accounting cycle review problem. The problem gives the student source document information and requires the student to complete proper financial statements using the accounting cycle.</i>
<i>2. Analyze and evaluate managerial decisions using basic managerial accounting concepts and theory.</i>	<i>Critical Thinking and Information Competency</i> <ul style="list-style-type: none"> <li>• <i>Analysis</i></li> <li>• <i>Computation</i></li> <li>• <i>Problem Solving</i></li> </ul>	<i>Managerial Accounting review problem. The problem gives the student source document information and requires the student to complete proper managerial statements.</i>
<i>3. N/A</i>		

**2.2** Accounting 1 and Accounting 2 are the common introductory courses for Accounting. Solano's courses transfer to all University of California campuses and most other college and universities as introductory courses. All other courses provide additional information whereas a student completing the courses would have to skills to work in an entry level position.

**Table 5. Program Courses and Program Level Outcomes**

<i>Course</i>	<i>PL01</i>	<i>PL02</i>
<i>ACCT 001 – Principles of Accounting - Financial</i>	<i>Introduced</i>	<i>N/A</i>
<i>ACCT002 - Principles of Accounting - Managerial</i>	<i>Introduced</i>	<i>Introduced</i>
<i>ACCT050 – Computer Accounting</i>	<i>Mastery</i>	<i>N/A</i>
<i>ACCT176 – Intermediate Accounting</i>	<i>Mastery</i>	<i>N/A</i>
<i>ACCT177 – Cost Accounting</i>	<i>N/A</i>	<i>Mastery</i>
<i>ACCT183 – Principles of Income Tax</i>	<i>Mastery</i>	<i>Mastery</i>

### 2.3.

**Table 6. Program Level Assessments**

<i>Program Level Outcomes</i>	<i>Dates Assessed</i>	<i>Results</i>	<i>Action Plan</i>
<p>1. <i>Demonstrate the use of the accounting cycle to prepare the Income Statement, Statement of Owner's equity, and Balance Sheet while applying the Generally Accepted Accounting Principles and Concepts.</i></p>	<p><i>Fall 2012 and Spring 2013</i></p>	<p><i>All students that passed the courses were able to demonstrate the Program Outcome at varying degrees of competence.</i></p>	<p><i>Monitor the results and emphasize the importance of the Accounting Cycle and the Financial Statements.</i></p>
<p>2. <i>Analyze and evaluate managerial decisions using basic managerial accounting concepts and theory.</i></p>	<p><i>Spring 2013</i></p>	<p><i>All students that passed the courses were able to demonstrate the Program Outcome at varying degrees of competence.</i></p>	<p><i>Monitor the results.</i></p>
<p>3.</p>			

### Student Learning Outcomes

2.4 Updating the Student Learning Outcomes is done through collaboration of the Accounting instructors. For Accounting 1 all of the instructors use similar projects that require a demonstration of the Accounting Cycle from the completion of the General Journal through Financial Statements. For Accounting 2 each instructor is using their own method; however, the staff is working on have similar projects in all courses. For all other Accounting courses there have been only one section per year and usually they have been taught by the same instructor over the years.

**Table 7. SLOs**

Course #	Course Name	F2013	S2014	F2014	S2015	F2015	S2016	F2016	S2017
ACCT001	<i>Principles of Accounting - Financial</i>	X		X		X		X	
ACCT002	<i>Principles of Accounting - Managerial</i>		X		X		X		X
ACCT050	<i>Computer Accounting</i>	X		X		X		X	
ACCT176	<i>Intermediate Accounting</i>		X		X		X		X
ACCT177	<i>Cost Accounting</i>	X		X		X		X	
ACCT183	<i>Principles of Income Tax</i>	X		X		X		X	

**2.6** Currently the course level Student Learning Outcomes and department level Program Level Outcomes are up to date. Students that received passing grades demonstrated mastery of the outcomes at some level in order to make a passing grade in the course.

Percent of students who passed Accounting courses from 2008-2013 are as follows (F's and W's excluded):

Accounting 1 - 63.4%

Accounting 2 – 84.4%

Accounting 50 – 93%

Accounting 176 – 83.8%

Accounting 177 – 87.75%

Accounting 183 – 87.75%

**2.7** Since the course level Student Learning Outcomes and department level Program Level Outcomes are up to date, the goal of the department is to ensure that Adjunct faculty and new hires are fully apprised of SLO's. Compliance in this area is the responsibility of the Dean.

**2.8** As a whole, the instructors have agreed to standardize the Accounting 1 culmination project. This ensures that students going on to Accounting 2 will have the same knowledge base and mastery of prerequisite standards for successful completion of the course. Work on other courses is ongoing.

## Curricular offerings

### 2.9 Course offerings.

- ACCT 001- 4 Units - Principles of Accounting - Financial

A study and analysis of the accounting cycle, accruals and deferrals, inventory, receivables, plant assets, accounting systems, error correction, and financial reporting.

- ACCT 002 - 4 Units - Principles of Accounting - Managerial

A study and analysis of the managerial accounting concepts and theory including the following: job order cost accounting; process cost accounting; departmental accounting; product analysis; pricing decisions; flexible budgeting; standard cost analysis; cost volume, profit analysis; preparation of operational, capital and financial budgets; analysis of financial reporting; and tax implications of managerial decisions. In addition, a study of corporate reporting, bonds and long-term liabilities, long-term investments, and reporting and analyzing cash flows.

- ACCT 050 - 3 Units - Computer Accounting

A hands-on course covering a complete computerized accounting system. Topics include a review of basic accounting concepts, preparation of business reports and graphs, and the creation of an accounting system for a company.

- ACCT 176 - 3 Units - Intermediate Accounting

Accounting theory as applied to common issues faced by accountants in today's businesses. Lecture, group-study, and computer-based study emphasize the conceptual framework, the four major financial statements, footnotes, and present-value concepts. The class helps prepare the student for an entry-level position in professional accounting career.

- ACCT 177 - 3 Units - Cost Accounting

A comprehensive study and analysis of manufacturing costs as they apply to planning, controlling, and determining unit costs, inventory valuation, and income.

- ACCT 183 - 3 Units - Principles of Income Tax

A comprehensive study and analysis of the principles of federal income tax applied to individual, partnership, informational, and corporate tax returns.

In addition to the above courses we have offered ACCT 180, Introduction to Accounting, in the past. This course is being dropped from the Accounting offerings.

### 2.10 Instructional Quality.

Faculty in the Accounting division are experts in the field. There are numerous opportunities for Professional Development. One of the full-time and one adjunct are Enrolled Agents (licensed to practice before the IRS) and one adjunct is a California Certified Public Accountant. These titles require minimum standards for continuing education. Classroom Student to Faculty ratio averages 30:1. Each semester total Accounting Students to Faculty ratio averages 91:1.

### 2.11 Teaching Methodologies

Accounting instructors vary their delivery modes and teaching methodologies to reflect the diverse needs and learning styles of our students. Courses are offered on-line and live. Students are exposed to computer applications, traditional accounting, updated textbooks, online resources, real-world articles and analysis of current businesses financial statements.

## 2.12 Fill rates/Class size

The Accounting classes fill well. All of the Accounting 1 classes usually fill well before the first day of class and since the classes usually have high drop rates within the first two weeks, the instructors tend to take more than the class maximum.

See chart below:

Class	Average Fill Rate	Class Maximum	Average Enrolment	Minimum Enrolment	Maximum Enrolment
Accounting 1	89.26%	40	35.70	13	48
Accounting 2	78.49%	40	31.39	13	53
Accounting 50	77.22%	30	24.67	18	30
Accounting 176	81.71%	35	28.60	18	35
Accounting 177	73.75%	40	29.50	24	35
Accounting 183	90.00%	40	36.00	28	47

## 2.13 Course sequencing

Accounting 1 is the basic course and successful completion of this course is required for all other courses. Accounting 2 is a pre-requisite for Accounting 176 and 177. The requirements for an Associate's degree are clearly defined in the course catalog. Some courses are offered only once per year, and; therefore, instructor's counsel student's in sequencing and term availability so that they can complete the classes in a timely manner..

## 2.14 Basic Skills (if applicable).

N/A

## 2.15 Student Survey

In Accounting there has not been a formal survey. Informally students have expressed their concerns, either face-to-face or on web sites. Two of the most notable concerns were classes not being offered due to financial reasons and their need for a computer accounting class. There is a need within the department for a formal student survey and this will be a goal for the accounting department to create one and have a plan for implementation.

## 2.16 Four-year articulation (if applicable).

Two courses articulate to most four year institutions. Accounting 1 and Accounting 2 articulate to the lower division Financial and Managerial Accounting principles courses at the Universities of California and California State Universities. Accounting 50, Computer Accounting, articulates to some California State Universities. The articulation with California's major public universities has Accounting 1 and Accounting 2 essentially universally articulated to other four-year institutions. Accounting 50's articulation is determined on a case by case basis.

**2.17 High school articulation (if applicable).**

N/A

**2.18 Distance Education (if applicable).**

Accounting 1 and 2 are offered as online distance learning courses. Over the five year period from 2008-2013, on-line course offerings have increased for Accounting 1. In the Fall of 2008 39% availed themselves to distance learning and in the Spring of 2013 this had increased to 53%. For Accounting 2, the percent has remained at 37-38%, since only one class was in the schedule. Spring 2014 schedule will have two distance-learning Accounting 2 courses available to students.

Online classes fill quickly and there are often waiting lists for these courses. Due to the restraints of availability of faculty to teach online courses (maximum of nine units per semester per contract), we have been limited in our online offerings.

**2.19 Advisory Boards/Licensing (CTE) (if applicable).**

N/A

**STUDENT EQUITY & SUCCESS**

**3.1 Course Completion and Retention.**

Between Fall of 2008 and Spring 2013, success rates in Accounting courses were between 62-74%. Success rates were generally equally distributed between male and female. In terms of ethnicity, success rate was highest among White non-Hispanic (67-81%) and Asian students (65-81%), followed by Hispanic (53%-71%) and Black non-Hispanic (35-59%). Two other sub-groups did not have a significant number of students with success ranges from 13-82%. For age, success rates were fairly similar for all age groups. It is significant to note that student success rate varies considerably when looking at courses taught by full-time faculty compared to adjunct. Pass rates for courses taught by full-time faculty can be as much as three times higher. The department continually attempts to improve success rates by getting to know our students individually, providing office hours that are convenient to their schedules, being responsive to email communication and by making students aware of support services, such as the library and tutoring. We are also sensitive to students with disabilities and are mindful of the accommodations they need within the classroom. Access to computers and labs, as well as Accounting textbooks in the library helps our economically disadvantaged students.

**3.2 Degrees/Certificates Awarded (if applicable).**

Accounting degrees and certificates

	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013
Associate in Science	1	12	5	5	10	8
Certificates	-	4	6	7	4	5

### 3.3 Transfer (if applicable).

Anecdotally, we know that many students in our program transfer to four year universities. Most of these students transfer to Business or Computer majors, in addition to some Accounting majors; however, we do not have any quantifiable data. Faculty in our department communicates with the students regarding opportunities at four year universities and colleges.

### 3.5 Career Technical Programs (if applicable).

N/A

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## PROGRAM RESOURCES

**4.1 Human Resources.** Currently the Accounting department consists of two full-time faculty, Diana Plant and Les Hubbard, four adjunct faculty, Gurpreet Atwal, Elizabeth Osborne, Katherine Knox and Rebecca Butler, and no classified staff. With two of the adjuncts were hired less than a year ago the ratio prior to last semester was 1 full-time to 1 adjunct and last semester was 1 full-time to two adjuncts.

*Diana Plant* has served on the Solano College Scholarship committee, served on the Solano College Education Foundation, and has been the Business Division's representative to Solano College Faculty Association .

*Les Hubbard* was the Business Division's first Student Learning Outcomes coordinator and during his tenure worked with Business Division the faculty to insure all classes had measurable Student Learning Outcomes. Les has also served on the Solano College Financial and Budget Planning Advisory Council, was the Co-Chair for the Accreditation Committee on Financial Resources section III.D, served as the Treasurer of the Solano College Faculty Association, and currently serving on the Academic Senate. Les has been Enrolled to Practice before the Internal Revenue Service for 30 years and is a member of the local and national Enrolled Agents association. The continuing education required of the license and these organizations keep him abreast of current issues related to the subjects of accounting and taxation.

*Elizabeth Osborne* is a California Certified Public Accountant and a member of the Sacramento CPA Chapter. Her education requirement of the license keeps her abreast of current issues related to the subjects of accounting. Currently Elizabeth is the owner of a public accounting firm giving her insights of an accounting practice to communicate the her students.

*Katherine Knox* is Enrolled to Practice before the Internal Revenue Service, is a member and officer of the local Enrolled Agents association, and a member of the national Enrolled Agents association. The continuing education required of the license and these organizations keep her abreast of current issues related to the subjects of accounting and taxation.

*Rebecca Butler* has been a full time accounting instructor at City College of San Francisco. During this period she has worked and developed programs to work with WebCT, Moodle, eCollege, and Canvas learning management systems. Rebecca is a certified Public Accountant



and her education requirement of the license keeps her abreast of current issues related to the subjects of accounting.

**4.2** Since the last program review, two additional adjunct faculty have been hired to handle the volume of student registration for Accounting courses. It is anticipated that one full-time faculty will need to be replaced this year and the second full-time faculty will retire within two years. It is recommended that a third full-time faculty be added to ensure a quality program for all students.

**4.3 Equipment.** Accounting classrooms are equipped with “smart classroom” technology, e.g. document cameras, computers, projectors, DVD players, and online capability. Computer labs allow each student in Computer Accounting to work at an individual work station.

**4.4 Facilities.** The facilities in the buildings utilized by the Accounting Department are adequate to our needs.

**4.5 Budget/Fiscal Profile.** For academic years 2008-2013, expenses ranged between \$220,912 - \$263,238. The entire budget for Accounting is for salary and benefits. The expenses incurred for office supplies and computer licenses/programs is a part of a different budget. The budget will need to increase to allow for a third full-time faculty member.

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## PROGRAMMATIC GOALS & PLANNING

**5.1** We believe the program’s strengths are quality instruction, providing classes necessary to transfer to four year institutions, and providing classes necessary for students to qualify for entry level accounting positions. In the five years we have had over 2,500 student in our Accounting 1 classes, just under 1,200 students in our Accounting 2 classes, and over 140 students take our more advanced accounting classes. The addition of the Computer Accounting class enhanced the two year program fulfilling a need for individual looking for entry level accounting positions.

**5.2** Based on the self-study analysis, prioritize the program’s short (1-2 years) and long term goals (3+ years). Check whether the goal requires fiscal resources to achieve.

**Table 8. Short-Term and Long-Term Goals**

<i>Short-Term Goals</i>	<i>Planned Action</i>	<i>Target Date</i>	<i>Person Responsible</i>	<i>Source</i>
<i>1. Hire full-time replacement faculty member</i>	<i>Submit request Fall 2013</i>	<i>Replacement hired for Spring 2014</i>	<i>Dean</i>	<i>DP</i>
<i>2. Hire additional full-time faculty member</i>	<i>Submit request Spring 2014</i>	<i>New faculty hired for Fall 2014</i>	<i>Dean</i>	<i>SP</i>
<i>3. Create a student questionnaire.</i>	<i>Fall 2013</i>	<i>December 2013</i>	<i>Hubbard</i>	<i>NR</i>
<i>Long-Term Goals</i>	<i>Planned Action</i>	<i>Target Date</i>	<i>Person Responsible</i>	<i>Source</i>
<i>1. Hire full-time replacement faculty member</i>	<i>Submit request Fall 2015</i>	<i>Replacement hired for Spring 2016</i>	<i>Dean</i>	<i>DP</i>
<i>2. Create an International Financial Reporting Standards (IFRS) class</i>	<i>Submit a course proposal Fall 2015</i>	<i>Start class Spring 2016</i>	<i>Hubbard and new faculty</i>	<i>DP</i>
<i>3. Investigate a tax program and the possibility of a degree or certificate</i>	<i>Research and collaborate with faculty, professional associations, and local professionals.</i>	<i>2014-2016</i>	<i>Hubbard and new faculty</i>	<i>DP and SP</i>

In the source column denote “SP” for Strategic Proposals, “DP” for Department Budget, “P” for Perkins or “NR” for No Additional Resources Needed.