

Skyline College

(Accounting)

Program Review

Executive Summary



Short Summary of Findings

The accounting program at Skyline College includes both lower division transfer courses and vocational training in bookkeeping and tax. ACTG 121 and 131 are required courses in the LDTP (Lower Division Transfer Pattern) at the CSU. The accounting program also offers a degree and certificate in accounting which focus on skills for a full-charge bookkeeping position. The program also offers a shorter Accounting Computer Specialist Certificate which can be completed in one semester. This certificate provides occupational skills necessary to obtain an entry-level accounts receivable/payable clerk position.

Moving to renovated classroom and lab, reduction in student fees for spring 2007, and increased demand for accountants under the provisions for the Sarbanes-Oxley Act should attract more students to the accounting program. The only question remains: will retention and student success rates suffer with the added demands on the program? If more resources are not allocated, then the answer is yes, student retention and success rates will decline.

Three Strengths of the Program

- Our equipment is new and working well for us in our program. An up-to-date computer lab containing mostly the latest software versions makes our program more attractive to students. Both the hardware and the software require regular periodic upgrades to maintain our program's validity and currency.
- The accounting program has strong articulation agreements with the CSU's and will be ready for the new review of accounting courses in the LDTP review process. Our faculty maintain their relevancy and currency as well as maintain strong connections to our sister colleges and to the CSU's.
- We have increased our program offerings by adding two income tax classes—ACTG 171 Federal Income Tax and ACTG 172 Business Income Taxes, which also increase our ability to train students for a terminal degree. We have also added online classes and will continue to develop more classes to increase access to the program.

Three Suggestions for Improvement

- Additional staff now would allow the program to expand its offerings to meet the expected growth in the accounting program due to drop in student fees, new facilities, increased demand for accountants, and the 150 hour CPA Exam requirement. The program must also plan to replace staff and faculty position(s) due to retirement in the next five years. Hopefully, a full-time position will be approved.
- Review the unit and content structure of ACTG 100 and 121 to determine whether a shift in course content would improve student success. Review of the program's efficiency rates in relation to retention and success to determine the optimum level of efficiency. Review whether to change the number of units in ACTG 121 from 3 units to 4 units. Changes in the program would require more budget resources.
- Budget allocations must continue to replace hardware and software to maintain the program at the current level.

Full-Time Faculty Signatures


Linda K. Whitten

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**SKYLINE COLLEGE
ACCOUNTING
PROGRAM REVIEW SELF STUDY**

PART A: Overview of Program

1. State the goals/ focus of this program and how the program contributes to the mission and priorities of the College and District.

Within the goals of Skyline College, the department of accounting establishes objectives to strive to teach at a preeminent level covering fully concepts and processes in the lower division accounting curriculum to prepare students for transfer to upper division business programs. The objectives include to:

- Provide business majors with a solid foundation in the fundamentals of accounting.
- Provide students with the knowledge and critical thinking skills needed to evaluate business information they encounter in everyday life.
- Enable students to succeed in subsequent classes at Skyline College, transfer institutions, and in employment.
- To prepare students for positions as accounting assistants in the community.
- To prepare students for positions as tax preparers.

The Skyline College accounting program serves students from San Mateo County and surrounding areas by providing lower division transfer programs to prepare them to succeed in upper division work in four-year colleges and universities. The accounting program provides the lower division transfer requirements for business majors. In addition, the accounting department also provides skills needed for the terminal degree/certificate student seeking positions as accounting assistants and tax preparers.

2. Discuss how this program coordinates, impacts, and/or interacts with other programs in the College.

The Skyline College Accounting Department works closely with the Business and CAOT Departments. Our focus with these departments has been to organize curricular patterns to provide students with an easy progression through the accounting and business courses offered at Skyline College either toward a transfer goal or terminal degree. We also strive to minimize conflicts in scheduling for courses.

The accounting department has a close relationship with Tech Prep to recruit students to Skyline College after high school graduation or preparation to reentry to the workforce.

3. If the program utilizes advisory boards and/or professional organizations, describe their roles.

The Accounting Department has recently formed an Accounting Advisory Board. This board consists of faculty at four-year institutions, professionals in the field, recruiters, and accounting faculty. The board will be utilized to strengthen the program where constituents recommend improvements and to provide speakers to enrich the curriculum. The board will also strengthen the ties to the business community.

4. Explain how this program meets the needs of our diverse community.

The accounting program provides the two accounting courses in the lower-division transfer pattern for business majors at four-year institutions. The program is rich in ethnic diversity. Enrollment in accounting courses closely matches the ethnic diversity in the business department. However, one concern is that if we assume that students taking business program courses are business majors, then not all “business students” are taking accounting courses. We should investigate and identify those missing students (300 per year) to determine whether they are business majors. Since all business majors must take the accounting courses, then these students may need additional advising, and we need to contribute to that effort. The accounting program is currently developing an advising handout on the Lower Division Transfer Pattern for Business to facilitate advising for business students. This handout will contain not only the required courses in the transfer pattern, but also suggested time periods (blocks of courses) to facilitate that achievement.

The accounting program stepped forward when the airline industry made its massive layoffs by modifying the Accounting Computer Specialist Certificate to create opportunities for workers in need of retraining.

5. If the program has completed a previous self-study, evaluate the progress made toward previous goals.

In the last program review, the accounting program pledged to investigate the creation of online accounting courses. At this point, we have successfully implemented online courses for ACTG 100, 194 and 196. We are currently investigating the expansion to ACTG 103, 121 and 197. The purpose of adding online courses is to increase access to more students.

We requested an electronic classroom to modernize the presentation of material, and we will move back into Building 8 Room 8217 in the spring 2007 with newly installed electronic technology.

PART B: Curriculum

1. Describe how the courses offered in the program meet the needs of the discipline(s) and the students. (This may be answered through descriptive narrative evaluation or quantitative research).

Accounting classes (financial and managerial) are required university courses for business majors at the freshman and sophomore level. We teach introductory accounting for students who will

- transfer to a four-year university bachelor program,
- accounting for students earning a terminal degree at Skyline, and
- members of the community to develop skills in computerized accounting and tax.

We have added a sequence of short courses for ACTG 100 & 121 to allow students to complete the sequence of accounting courses in one year. ACTG 100 & 121 in one semester and then ACTG 131 in a traditional full semester length course. This was added to increase access to our accounting program for students outside the Skyline community. Since we require ACTG 100 as a prerequisite to ACTG 121 some students elected not to take accounting at Skyline. We have attracted more SFSU students with this addition.

The online accounting offerings have also increased student access to our programs. We parallel ACTG 100 in the evening with the ACTG 100OL with the same instructor so that students have better access to the instructor for more flexibility for online students. The class has completed one academic year and works well. The class is a hybrid online class with 50% in-class and 50% online format. This has been the most successful format for online accounting and finance courses through out the country. The class meets selective Saturday mornings during the semester. We believe that this class has increased access to students at Skyline College.

Faculty prepared power point presentations for each accounting course and these presentations are included in the text package for ACTG 121 and 131 along with selected solutions for problems not assigned for class or lab. Text packages have replaced both ACTG 121 and 131 textbooks. The packages save students about \$40 over the price of a text. Most importantly, students use these materials for additional study and then retain their packages which they will need in upper division business courses. Students in ACTG 100 receive abbreviated handouts of selected presentation slides.

The accounting program has strong articulation agreements with the CSU campuses and qualified faculty who teach the courses. Our faculty maintain their relevancy and currency as well as maintaining strong connections to our sister colleges and CSU's.

We have increased our accounting offerings by adding two income tax classes, ACTG 171 Federal Income Tax and ACTG 172 Business Income Taxes, which also allow students to apply for the CTEC Certification from the California Tax Education Council to become Registered Tax Preparers in California.

2. *State how the program has remained current in the discipline(s).*

Instructional methods have changed over the last five-year period to incorporate advances in presentation technology. PowerPoint lectures are now on the classroom computer for all instructors to use in ACTG 100 and 121. Currently, we still use overhead projectors for ACTG 131 since the visualization is better in a vertical presentation format that generally do not fit well on a PowerPoint slide.

We continue to update our computerized accounting lab manuals to meet changes in the technology and new text editions. We now extensively use the internet for lab assignments and require case studies to be worked as group assignments.

Faculty continue to attend workshops to incorporate changes in the curriculum. For example, post Sarbanes-Oxley, we have incorporated much more emphasis on ethics into the accounting program.

Faculty have attended all the IMPAC meetings which has focused on creating a lower division transfer pattern for Business and course descriptors for business lower division courses which have been adopted by the CSU. Whitten chairs the Business Cluster for IMPAC.

Faculty continue to attend CSU conferences at nearby campuses to discuss the state legislative mandates for transfer students and how we can facilitate that transfer.

3. *If the student population has changed, state how the program is addressing these changes.*

Our student population has remained ethnically diverse and is close to Skyline College ethnicity enrollment. However, it appears that fewer African American students select business as their major than other majors at Skyline College. We should consult with counseling and the Accounting Advisory Board and the Association of Black Accountants about how to attract African American students to the business major and concentration in accounting.

Possible new population of students could be serviced if we added more courses to the program. The California Society of CPA's is currently allowing students to take the additional units past the B.S. degree at the community colleges. If the program expanded the course offerings, there might be potential for untapped growth.

4. All courses in this program should be reviewed and, if appropriate, modified every six years. If this has not occurred, please list the courses and explain.

All the courses in the accounting program have been updated and modified appropriately to meet new format and content requirements. We will utilize our advisory board to help us remain relevant and current in the field. The core of the accounting curriculum has remained fairly constant because these courses meet needs for transfer degree articulation, vocational/occupational certificates, and degree requirements for Skyline College and other institutions.

5. If external accreditation or certification is required, please state the certifying agency and status of the program.

To service the business students seeking to transfer to a four-year program, ACTG 121 and 131 must continue to be transferable and meet the equivalency requirements in four-year business programs.

6. Discuss plans for future review and program modification.

The accounting faculty have made several suggestions for program modification.

- ACTG 100: eliminate the variable units of 1.5 to 3.0 units and make it a 3.0 unit course. In addition, increase the course content so that students will have more knowledge entering ACTG 121 and have more realistic expectations of the ACTG 121 course.
- ACTG 121: this course is the “filter course” for business majors eliminating many students from the major if they cannot succeed in the course. We would like to increase the course from 3.0 units to 4.0 units. We believe that this would allow more students to successfully complete the lower division transfer pattern as business majors. CSM and Canada College have 4.0 and 5.0 unit classes. Although CSM only recommends ACTG 100 before taking ACTG 121, and we have ACTG 100 as a prerequisite, we still feel that Skyline students, as a whole, need more intensive instruction. Approximately half of CSM students do take ACTG 100 before ACTG 121. CSM devotes on average more class hours to the accounting sequence. Students are also better aware of the time commitment to a course when it is a 4.0 unit class than a 3.0 unit class.

PART C: Faculty and Staff

1. List major development activities completed by faculty and staff in this program in the last six years and state what development is needed or proposed by faculty in this program.

- Faculty in the accounting program have changed their classroom presentations to embrace power point lectures, web sites for faculty,
- Faculty created text packages to improve retention and success in ACTG 121 and 131.

- Faculty developed online classes for ACTG 100, 194 and 196. Development continues for additional online classes.
- Whitten chairs the UC, CSU, CCC joint Academic IMPAC Project for the Business Cluster keeping in close touch with Business programs at the CSU and UC system to ensure that Skyline College program is meeting the students' needs.
- Whitten also continues to research and publish in accounting and other business related topics to maintain current.

2. Describe the orientation process for new faculty and staff (include student workers such as tutors and aides).

New full-time faculty and staff attend the district-wide orientation process and are required to attend Division meetings. Part-time faculty are invited to attend Division meetings. New faculty meet regularly with the department lead to develop course outlines, course materials, and to act as a resource for course development

3. If recruitment of new and/or diverse faculty is needed, suggest recruitment techniques.

The accounting faculty (full-time + part-time) is ethnically and gender diverse. As faculty leave or retire, the program would like to maintain the ethnic diversity of its faculty.

Local MBA accounting programs and the California Society of CPA's are a good place to look for new faculty members, full and part-time. Tenure track faculty can be attracted through advertisements in professional journals as well as on internet mailing lists of college and university teachers. Accountants in industry who are looking to return to the academic world are another source of possible new staff members.

PART D: Facilities, Equipment, Materials and Maintenance

1. Discuss the effectiveness of the facilities, equipment, equipment maintenance, and materials for the program to meet its goals and focus. Include if they impact success and if they are accessible to all students.

The accounting program lab will move into newly renovated 8213 in the spring 2007. The computers were replaced two years ago. The lab requires continued equipment replacement as the equipment becomes obsolete.

The accounting lab must continue to upgrade its software. Currently, the lab needs to upgrade the Peachtree Accounting Program for use in ACTG 197 and 198. We cannot attract new students with outdated software and this becomes paramount as we continue the development of online Peachtree courses.

Accounting faculty are also very concerned about Skyline College website. Online classes have had difficulty using the current site. The suggestions are twofold:

Add a drop box: As a cyberclass, the internet support from the school's website is not sufficient. For instance, the function of the drop box is important for an online class, especially the accounting class. A drop box should record the time students submit their assignment as an attachment, a place for teachers to leave comments, and a summary page for students to check their grades.

Email storage size: The limitation of the size of the email box is another big issue. Faculty have been forced to delete some of the students' emails at least once a week. Keeping emails on file can prevent future arguments from students.

Web software: We would like to see all courses at Skyline using the same web software so that the pages are consistent in format from course to course. This would ease the transition for students.

Accounting lab assistants need to be able to have administrative access to our accounting lab computers.

2. List projected needs.

Regular replacement of computer equipment is needed.
Software must be replaced as it becomes outdated

3. Describe the use of technology in the program and discuss if technology is current and comparable to other college and business or industry.

The current use of technology includes:

- Use of PowerPoint presentations in faculty and student presentations
- Discussion Boards
- Use of Excel in classroom and lab exercises
- Faculty web sites
- Use of internet search engines for classroom and lab exercises

The classroom experience should be enhanced when we move back to our newly renovated electronic classroom and lab.

4. If appropriate, describe the support the program receives from industry. If the support is not adequate, what is necessary to improve that support?

The accounting program works with the Silicon Valley Chapter of the California CPA Society for student scholarships and student memberships in the society. Students are invited to participate in the society.

In addition, our accounting program has adopted the “Executive in Residence” program which is used at CSM. Our Executive-in-Residence is a retired CEO and Chairman of the Board. He works with students along with faculty in preparation for Group Project presentations in managerial accounting. In addition, he also mentors students.

PART E: Budget Request

1. What resources (staff, facilities, equipment and/or supplies) will be needed in the next six years?

- One additional full-time faculty member to replace retiring faculty
- Replacement of computers in the accounting lab and for accounting faculty
- Software replacement to teach up-to-date computerized accounting classes

2. If appropriate, discuss methods the program could share resources with other programs in the College and District.

CSM and Canada College accounting faculty have discussed joining together for software licenses if that would reduce the overall district cost

The accounting lab shares its facilities with Business program classes to support their computer lab needs. Not only do Business students use the lab, instructors also bring their classes to the lab when needed.

Skyline College Accounting Program Review Worksheet for Enrollment, Performance and WSCH/FTE

Weekly Student Contact Hours – WSCH

Report the 3 previous **Fall** semesters with the most recent on the right.

Year	2003	2004	2005
WSCH	1992	2185	2123

Please comment on program enrollment and expected trends.

Enrollment fill rate averaged over 90% for the last three years. FTES averaged 169.6 over the same time period. Enrollment was down three percent 2005-2006 most likely due to class cancellations. Skyline College dropped enrollment in 2004 while the accounting program showed an increase. During the last five years, enrollment in accounting courses has increased from four percent of Skyline College students to five percent. With restoration of sections and the fee reduction for spring 2007, enrollment levels should increase. The best indicator for FTES in accounting is the inverse of the economy. As the economy declines, enrollments rise. As the economy rises, enrollments decline.

The accounting profession is increasing job openings at all levels to comply with the new Sarbanes-Oxley Act. Therefore, enrollment will most likely increase in all of our programs over the next five years. The accounting program needs to create information sheets to aid students in enrolling in courses to complete their degrees and certificates. These information sheets should address the needs of each of our constituent groups (eg. Business Major transfer students, terminal AS degree in Accounting students, and Computer Specialist Certificate students).

FTE and WSCH/FTE (LOAD)

Report the previous 3 Fall semesters with the most recent on the right

	2003	2004	2005
FTE	66.41	72.82	70.78
WSCH/FTE	842	813	688

Please comment on the comparison of this program to College trends.

The accounting program is very efficient, more so than the college as a whole. As efficiency in the accounting program increases, quality of instruction appears to decrease.

Retention and Success

Report data on program retention and success rate with the most recent on the right.

	2003	2004	2005
Retention	76%	82%	75%
Success	61%	64%	59%

Please comment on the programs success and retention rate. Include factors that affect the rates and how college services are used to provide multiple avenues for student success.

The Accounting retention rates are higher than Skyline College as a whole. However, the overall success rates are lower than the College. When the WSCH/FTE increases, retention and success rates decline. Skyline College students need and deserve a nurturing environment. We should consider whether the accounting program is too efficient hurting retention and success rates.