

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 for transfer to the CSU for students majoring in Business Administration (all business major concentrations). 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.

Three Strengths of the Program

- Skyline College is the only college in the district which has a dedicated accounting lab with a qualified tutor. Although the hours of the lab have been cut by 50% due to budget cuts (51 hours per week to 26 hours per week), Skyline accounting believes strongly in access to all students. The lab offers personal tutoring and small group work on strengthening skills learned in class.
- The accounting program has strong articulation agreements with the CSU's and other community colleges. Our course outlines match the state-wide CSU course descriptors and we work closely with C-ID to ensure our courses will transfer to other community colleges. Skyline accounting program worked with its sister schools to ensure the same content, number of units, and prerequisites for all accounting courses could be used in Websmart for registration.
- The accounting program has added a VITA Tax Center for income tax assistance to the community.

Three Suggestions for Improvement

- The computers in the accounting lab need replacement. As they break, they can no longer be repaired and we have fewer work stations. Since we provide much of course content online, students without computers at home must use the accounting lab computers to complete their work. Software updates will need to continue.
- While the WSCH in accounting has grown by 48.7% the FTEF has only grown by 30.5%. We still have one full-time faculty who is responsible for coordination without compensation. Additional full-time faculty would be desirable.
- Continue the development of online course offerings with strategies to ensure access and success.

Full-Time Faculty Signatures

Linda Whitten

Submitted on: 3/30/2011

**SKYLINE COLLEGE
ACCOUNTING
PROGRAM REVIEW SELF STUDY**

PART A: Mission Effectiveness

Overview

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 scope of 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.

- 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 accounting program serves students from San Mateo County and surrounding areas by providing lower division transfer programs which prepare students for continued education 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 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 to the Tech Prep Group to recruit students to Skyline College after high school graduation or preparation to reentry to the workforce.

3. *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 community. Enrollment is 43% Asian with the remaining students fairly equally divided equally between Filipino, Hispanic and White. African-American students makeup 2% of the total.

The accounting program continues to train students in work force development thru the Accounting Computer Specialist Certificate.

4. *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 the last review we had successfully implemented online courses for ACTG 100, 194 and 196. We expanded our online course offerings to ACTG 121 and in 2011-12 we are including ACTG 131 and ACTG 103 online courses. The purpose of adding online courses is to increase access to more students. We were cautious in adding online courses until the teaching technology ensured not only access but student success.

PART B: Student Learning Programs and Services

Overview

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

The Accounting Department has an Accounting Advisory Board. This board consists of faculty at four-year institutions, professionals in the field, recruiters, and accounting faculty. The board has been utilized to strengthen the program where constituents have recommend improvements and provided speakers to enrich the curriculum. The board has also strengthen the ties to the business community. For example, the accounting recruiters suggested we change our ACTG 103 from calculators to computer key-pad instruction to match the testing process for job applicants.

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 now completed the development of online classes for students in the accounting curriculum to allow students to complete the sequence of accounting courses in a more flexible format. This was added to increase access to our accounting program for students outside the Skyline community.

The most significant change is the creation of fully online accounting offerings at Skyline. This replaces the hybrid (50% in-class and 50% online) accounting classes which had been the most successful format for online accounting and finance courses through out the country. Today, changes in online learning materials have made this shift in presentation possible. We believe that this format will increase access to students at Skyline College.

The traditional faculty prepared PowerPoint presentations are now supplemented by narrated PowerPoint presentations, additional problem solving online with instant complete solutions, tutorials, and online testing practice. Text packages including online access have replaced both ACTG 121 and 131 textbooks. The packages save students about half 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.

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. Power Point lectures are now on the classroom computer for all instructors to use in ACTG 100 and 121.

The accounting program has installed web sites and bulletin boards to provide students with enhanced curriculum material to aid students in addition to the accounting lab on campus in addition to the publisher provided online materials.

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, we are currently incorporating International Financial Reporting Standards (IFRS) into our curriculum in preparation of the U.S. accounting standard change.

The accounting department continues to attend and participate in state-wide discussions on accounting curriculum. Our current participation is in C-ID.

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

The student population has remained stable. One should note that the success rates of each ethnic group has increased over the reporting period.

4. *All courses in this program should be reviewed for currency and 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. No substantive changes have been made to the program. We will count on 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.*

ACTG 121 and 131 must continue to be transferable and meet the equivalency requirements in business programs in the four-year universities. We continue to monitor any possible changes in the state approved course descriptors. As Skyline business program works toward ACBSP accreditation, the accounting program will be prepared to meet those requirements, also.

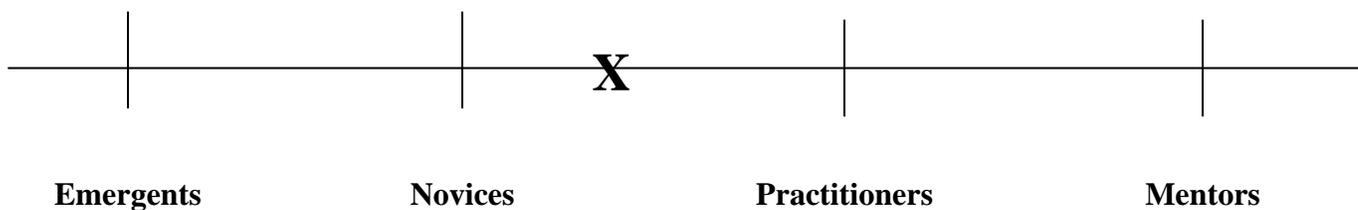
Student Learning Outcomes & Assessment

1. Where on the continuum do you believe your department is on the SLOAC Initiative?

Emergents	Novices	Practitioners	Mentors
<ul style="list-style-type: none"> • Learning and discovering • Gathering information • Attending workshops 	<ul style="list-style-type: none"> • Beginning a dialogue • Drafting SLOs • Drafting assessment plans • Taking inventory of assessments • Creating instruments for assessment 	<ul style="list-style-type: none"> • Engaging in widespread dialogue • Implementing assessment plans • Refining SLOs • Reviewing outcome data and discussing implications 	<ul style="list-style-type: none"> • Facilitating discussions and generating new dialogue • Conducting workshops • Lending assistance

Mark an X on the continuum and briefly comment.

The accounting program has developed SLO's for each course and incorporated them into the course outlines. We are currently creating outcome assessment instruments. ACTG 100 has completed the process and we plan on completion for ACTG 121, and 131 by the end of the semester.



PART C: Resources

Faculty and Staff

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

Faculty in the accounting program have developed websites, online learning materials and online curriculum for ACTG 121 and 131.

Faculty have attended all the state-wide meetings which have focused on creating a transfer degree for Business and the course descriptors for business lower division courses which have been adopted by the CSU. Whitten also represented the community college faculty on the first year of C-ID.

Whitten has also joined the Peninsula-Silicon Valley Chapter of the California Society of Certified Public Accountants. Skyline will be working with its sister schools to bring the CPA society into enriching the classroom.

John Miller, tax instructor, developed a VITA Tax Center for free income tax assistance to the community. 2009-10 was the first year and this year, 2010-11, the program has doubled in size.

- 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.

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 lab requires continued computer replacement as the equipment becomes obsolete and breaks down. As stated in the executive summary, our computers are old and can no longer be repaired. We are in great need of replacing at least ½ of our computers. We have requested the replacement.

Although minor, replacement of projector bulbs more frequently would facilitate learning. Some course materials are no longer visible on the projectors this year. We were told that the projector bulbs were ok since they had half remaining life. Unfortunately, the brilliance on the bulbs is way past prime and no longer projects as well.

2. *List projected needs.*

The accounting program must continue to routinely replace both hardware and software to meet the evolving changes in the accounting community.

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 Power Point 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

Publisher online course material

Here is a list of online capabilities that we think we are missing.

1. Full implementation of a real-time instructor-students video and audio communication system. This is a one-to-many type system where both video and audio can be shared by multiple parties. I think we got the license for "Elluminate Live", but there are no training resources and, that I can see, no implementation program. I was hoping to see flex activities about the system this spring, but it didn't happen.
2. An instructor needs to be able to share the output from a pen tablet with online students live. This is something that is missing in online accounting classes, where live sessions with students showing them how to solve example problems would be very useful.
3. There is another product called "Paper Show" that could be used in place of a pen tablet in item two above, or it can be used in any classroom. It consists of special paper, an electronic pen, and a USB dongle. Once you connect the dongle to a computer, anything that you write on the paper is transmitted wirelessly to that computer. It's the modern version of writing on overhead transparencies.
4. The ultimate system would be a live video feed, where an instructor can use a whiteboard and transmit the video and audio to networked users. There are several versions of electronic whiteboards that could work in this application.

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. Faculty are working with our sister schools to enrich this program.

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
Regular software replacement to teach up-to-date computerized accounting classes.

We should at least implement item number one (see #3 above) and get Elluminate Live up and running. A few dollars would get us items two or three, which in conjunction with Elluminate Live, would improve our online capabilities tremendously. Hopes this gives you some ideas.

PART D: Leadership and Governance

1. What leadership roles do the faculty and staff of your program hold in the college?

Whitten continues to serve on the District Budget Committee representing Skyline Academic Senate. She reports to the College Budget Committee and represents the Business Faculty on that committee. In addition, she is also working with the Business Division to create an Entrepreneurship Certificate and Business accreditation thru ACBSP.

Miller serves as the accounting coordinator for the VITA program at Skyline College.

2. How do the faculty and staff in your program participate in the governance processes of the college/district?

Whitten chaired the district accounting committee to develop common courses for each school. We developed common outlines, prerequisites and units for each course.

3. How do the faculty and staff in your program exercise initiative/leadership in improving practices and services related to the program?

Faculty often discuss successes and new materials and methods to be used by all. Faculty work together to develop assessment plans and text adoptions.

PART E: Action Plan

1. Describe the program's plan for addressing areas of improvement.

The first priority is to complete assessment instruments and plans for implementation. Secondly, we will continue to create methods of presentation to increase access and success for all student groups.

After reviewing our outcomes assessment, we will have a better idea where we need to improve.

In the next few months, we will review the requirements for degrees and certificates in accounting to ensure we meet accreditation requirements.

Skyline College 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	2007/08	2008/09	2009/10
WSCH	5672	6830	7357

Please comment on program enrollment and expected trends.

Accounting has grown by 48.7% since 2005/06. Unless Skyline College wants to shift more FTES to Accounting, and assuming that Skyline needs to live within its FTES goals, Accounting is not expected to continue to grow.

FTE and WSCH/FTE (LOAD)

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

Year	2007/08	2008/09	2009/10
FTE	7.91	9.49	8.81
WSCH/FTE	717	719	835

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

Load has increased in the Accounting program just as it has campus wide. Accounting load grew over the three-year reporting period by 16.5%

Retention and Success

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

Year	2007/08	2008/09	2009/10
Retention	79%	81%	82%

Success

63%

65%

66%

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.

Retention and success rates have increased due to advances in the variety of teaching and methods and course supplementary materials at Skyline. In the past, if students missed too many classes due to work or family, they would drop. Now, with significant course materials online, students can actually keep up with the course even if attendance is not possible. Not only can they keep up with the course, they can actually succeed.

Program Review

Course Outline & Prerequisite Checklist

Discipline: **Accounting**

Semester: **Spring 2011**

ALL COURSE OUTLINES MUST BE REVIEWED AND UPDATED DURING PROGRAM REVIEW!

If there are no changes made to the course outline, use the Program Review date to update the course outline. **Please note that all course outlines must now include the title of a representational text with its publication or revision date and follow the current Title V format.** Refer to *Guidelines for Preparing a Course Outlines* for further assistance.

If it is determined that a course outline needs **substantial modification**, you must complete and submit **Form D – Course Modification** to the Curriculum Committee for approval well **in advance** of your Program Review due date. Please check with your Curriculum Committee representative or go to the Curriculum Committee web site for a list of meeting dates, submission deadlines, instructions and curriculum forms to update (or modify) a course outline. (<http://www.smccd.net/accounts/skycurr/>).

List all the courses in your **discipline** on the attached form. Complete the columns on the form for each course in your discipline using the instructions below:

Column 1: What is the course prefix and number?

Column 2: What is the course title?

Column 3: What date was the course outline last reviewed or updated?

Column 4: If this course transfers to either CSU **or** CSU *and* UC, place a check mark in the appropriate column.

Column 5: If this course satisfies a GE (General Education) requirement, place a check mark in the column.

Column 6: Please list all course prerequisites, corequisites, and/or recommendations.

Column 7: Please indicate that the course prerequisites, corequisites, and/or recommendations have been reviewed and validated by faculty by placing a check mark in the column.

Column 8: Does the course have SLOs on the official course outline of record?

Column 9: Does the course have assessment plans?

Column 10: Has the course implemented their assessment plans?

Column 11: When did the department review results from implementation of the assessment plan?

Upon submission of your Program Review materials, all course outlines should have the current date in the upper right corner. Please submit a hard copy of **each** outline from your **discipline** listed on the form with your *Program Review* materials. Additionally, all course outline **files** should be e-mailed to the Instruction Office in care of Maria Norris (norris@smccd.net).

Please have the faculty and division dean sign and date the certification on the last page.

Skyline College Program Review
Certification of Course Outline & Prerequisite Review

Faculty Signature

Linda Whitten



MAPPING INSTRUCTIONAL COURSE LEVEL SLOS WITH INSTITUTIONAL SLOS (FRAMEWORK, 33-34)

An institutional student learning outcome is a knowledge, skill, ability, and/or attitude that students should attain by the end of their college experience. Here at Skyline, students who complete the GE requirements or receive an AA or AS degree should have mastered the following institutional SLOs: critical thinking, effective communication, citizenship, information and computer technology literacy, and lifelong wellness.

Mapping course-level SLOs with institutional SLOs enables you to identify which courses within your program may be contributing to student achievement of these outcomes, even though your program's approach may differ from others'. Conversely, mapping gives us the means to determine whether our institutional SLOs reflect our priorities as instructors.

Now that Skyline has defined its institutional outcomes, input the names of the key courses in your program (i.e., courses in a prerequisite sequence, heavily enrolled courses, GE courses, etc.) and determine whether achieving those institutional outcomes are: (c) central to a course or (s) supported by the course. An SLO is "central" if it is essential to the course's intent and therefore an instructional priority, and it is "supported" if addressed but not quite at the level of importance as a "central" SLO. Leave the space blank if the institutional SLO does not apply.

This same process can be employed for programs, such as Student Services Programs, that don't have courses. But instead, map your program outcomes to the institutional outcomes.

Skyline College Institutional Outcomes									
Key: (C) central to a course, (S) supported by a course, (blank) does not apply		ACTG 100	ACTG 103	ACTG 121	ACTG 131	ACTG 171	ACTG 172	ACTG 194	ACTG 196
Critical Thinking:	Raise vital questions, formulate responses (or solutions) to problems, evaluate the reasonableness of a solution and provide a justification.	S	S	C	C	C	C	S	S
	Analyze and compose arguments; assess the validity or strength or an argument using appropriate deductive and inductive techniques.					C	C		
	Think creatively and open mindedly within alternative systems of thought; communicate, either artistically,			C	C	C	C	S	S

	graphically, symbolically, or verbally, a complete and clear solution to a given problem.								
	Make effective use of evidence in an argument; evaluate the truth or value of the premises using reliable sources of information.			C	C	C	C		
	Demonstrate understanding of diverse disciplinary perspectives and use appropriate inquiry, including the scientific method.								
	Analyze multiple representations of quantitative information, including graphical, formulaic, numerical, and verbal.			C	C	C	C		
Effective Communication:	Comprehend, analyze, and respond appropriately to oral, written, and visual information.	S		C	C	C	C	C	C
	Effectively express ideas through speaking and writing.			C	C	C	C		
Citizenship:	Demonstrate scientific literacy concerning a range of global issues;								
	Articulate similarities and contrasts among cultures, demonstrating knowledge of and sensitivity to various cultural values and issues.								
	Develop attitudes central to lifelong learning: openness, flexibility, intellectual curiosity, and a broad perspective that values diversity of thought.			S	S	C	C		
	Demonstrate appropriate social skills in group settings, listening and being receptive to others' ideas and feelings, effectively contributing ideas, and demonstrating leadership by motivating others.			C	C	C	C		
	Demonstrate commitment to active citizenship.								
Information and Computer Technology Literacy:	Effectively locate and access information in numerous formats using a variety of appropriate search tools.	S	S	S	S	C	C	S	S

	Use computer technology to organize, manage, integrate, synthesize, create, and communicate information and ideas in order to solve problems and function effectively in an information society.	S	S	S	S	C	C	S	S
Information and Computer Technology Literacy:	Evaluate the relevance, quality, and credibility of a wide variety of information sources using critical thinking and problem solving skills.			S	S	C	C		
Lifelong Wellness:	Demonstrate an understanding of physical fitness and its role in lifelong wellness.								
	Take personal responsibility for identifying academic and psycho-social needs, determining resources, and accessing appropriate services.								

Needs Summary Form: Accounting Program Review

	Needs	Notes
Personnel	1. HIRE FULL TIME FACULTY	When faculty lead retires, a replacement MUST be hired. Ideally a new faculty would overlap the retiring faculty
Equipment	1. ACCOUNTING LAB COMPUTERS 2. ONLINE TOOLS FOR COURSE PRESENTATION	The accounting lab computers are always handed down used from CAOT. We currently have 10 from their last hand-off (Dell Optiplex 745) but 26 (Dell Optiplex GX280) are even older from the previous transfer. The GX280's can no longer be repaired. We currently have 3 computer stations w/o computers. Purchase Elluminate and perhaps pen tablets or paper show
Facilities	1. PROJECTORS	If possible, please replace the bulbs before they burn-out. The usefulness of the bulbs doesn't last that long—they continue to dim before burn-out.

**APPENDIX C
SKYLINE COLLEGE**

INSTRUCTIONAL AND STUDENT SERVICES PROGRAM REVIEW

RESPONSE SHEET

Discipline: Accounting

Thank you for your time and effort in preparing this Program Review. Your Executive Summary, with recommendations, has been sent to the Planning/Budget Committee and the Board of Trustees.

College President

Comments:

Signature

Separate boxes for each

College Vice Presidents

Comments:

Signature

Curriculum Committee

Comments:

Signature

Original to remain with self-study
Copies to Planning/Budget Committee & Program Review preparer

**Accounting Review
Appendix D
Skyline College**

Evaluation of the Program Review Process

To improve the Program Review process your help and suggestions are instrumental. We ask that all parties responsible for preparation of this review have input into the evaluation. After completion of the Program Review process, please take a few moments to complete and return this evaluation to the chair of the Curriculum Committee.

Estimate the total number of hours to complete your Program Review: 75

1. Was the time frame for completion of Program Review adequate? If not, explain.

yes

2. Was the instrument clear and understandable? Was it easy to use? If not, explain and offer suggestions for improvement.

yes

3. Were the questions relevant? If not, please explain and offer suggestions.

yes

4. Did you find the Program Review process to have value? If not, please explain and offer suggestions.

No. Accounting continually looks at course outlines and the program. We do not wait for a six-year cycle to review. Programs need to evolve over time.

5. Was the data you received from administration complete and presented in a clear format? Would you like additional data?

yes

6. Please offer any comments that could improve and/or streamline Program Review.

none