3/21/18

PROGRAM REVIEW DRAFT ANSWERS FOR COMMENT AND EDITING

The mission of the Accounting program is to challenge students of every background to develop their intellect, character, and abilities; and to achieve their educational and vocational goals in the discipline of Accounting. The focus of the program is to help students acquire the skills and knowledge they will need to help them transfer to a four year university as a Business or Accounting major and to train students in specific vocational skills that will increase their proficiency and employability in the field of accounting.

According to the Bureau of Labor Statistics (BLS) "employment of accountants and auditors is projected to grow 10 percent from 2016 to 2026, a little faster than the average for all occupations. In general, employment growth of accountants and auditors is expected to be closely tied to the health of the overall economy." It is also noted that "The continued globalization of business may lead to increased demand for accounting expertise and services related to international trade and international mergers and acquisitions.

Technological change is expected to affect the role of accountants over the next 10 years. As platforms such as cloud computing become more widespread, some routine accounting tasks may become automated. Although this will allow accountants to become more efficient, this change is not expected to reduce the overall demand for accountants. Instead, with the automation of routine tasks, such as data entry, the advisory and analytical duties of accountants will become more prominent." (US Dept of Labor website - Occupational Outlook Handbook- Accountants and Auditors, March 2018).

The advisory board continues to encourage our efforts to provide accounting career education in line with the CPA requirements in addition to providing the traditional core curriculum. While we have experienced an enrollment decline that mirrors the college enrollment decline over the past five years (approximately 14%), the committee recommends we continue to increase our focus on advanced courses for students looking to enter and train for the accounting 9and related) professions.

Given that the economy in the Bay Area is fairly strong, we believe demand should remain relatively strong, despite the apparent drop of traditional college age students in the area we serve.

It should be noted that a majority of our students are business majors, and Acct 1A and 1B are part of the core curriculum of a business degree. So our program continues to be closely aligned to the business transfer major in addition to the accounting major.

Our enrollment is down 13.7% from 2012-13 and we attribute the drop to the effects of two issues first, as stated earlier, we seem to mirror the college enrollment drop, and as indicated in last year's program review, the Sarbanes Oxley bill (SOX) was enacted approximately 12 years ago which spiked enrollments through 2012-13. And this highlighted by the fact that our students holding degrees taking accounting courses have fallen by about a third, from 1258 students in 2012-13 to 830 in 2016-17 - a much higher drop than our overall enrollment decline. So demand has leveled off somewhat making accounting/auditing less popular than in earlier years. Moreover, the 2009-2012 recession had a positive impact on our enrollment where we had a high number of students seeking job skills.

We are working to increase enrollment by having streamlined our certificates and degrees, providing more choice for students in their course load and we have expanded our online offerings - particularly in our advanced courses.

Our success rate has been consistent over the past several years at 74% - and the most recent year shows us consistent at 74% for 2016-17.

Our primary focus is our core transfer curriculum - Acct 1A, 1B and 1C where we must stay in line with the CSU and UC institutions. We are up to date with the Transfer Curriculum and worked with the Articulation Office to respond to those needs during this recent period.

Our secondary focus, but very critical to our numbers and success, are the courses needed to qualify to sit for the Uniform Certified Public Accounting Exam. We have become an important resource for students in the community needing those courses. Recently, the California State Board of Accountancy changed the course requirements - increasing the need for accounting and business units and requiring an Ethics course as part of the new model. We instituted an Accounting Ethics course that has shown success and have put our Accounting Forensics course online which has helped with demand as well.

In the upcoming academic year our updated tax courses - going from three - four unit courses to two five unit courses will be offered for the first time and we are optimistic that they will help our enrollment as well.

We are considering offering the bulk of our traditional courses in a hybrid format, as the Business Department has done, with the idea that less required time on campus may spur enrollments and allow for a better, more varied student experience in our program.

Our targeted student population during the past four years has increased approximately 9% over the past five years since the 2012-13 year going from 1180 students to 1290 students. We find this particularly encouraging at a time when the overall population decreased by the 13.7% discussed earlier.

In our program review prepared in 2017, we determined that our first course, Accounting 1A, has the lowest success rates for the overall population 67% and for our targeted population as well (57%). Accounting courses in general, tend to have a heavier than average workload for students combined with a need of basic math skills in order to navigate the material. Anecdotally, we find that students often fail because of poor time/task management. Going forward we plan to implement the following in our Accounting 1A courses in the first week. This year we implemented our plan that included the following - suing full-time instructors in the trial approach:

- Have the students complete an informal time management exercise to determine if their class/job workload is reasonable.
- Assess basic math skills.
- Utilize and recommend the Tutorial Center in the first week of the term.
- Advocate that students attend the PWC recruiting seminars that are held each term to hear of the kind of skills and commitment needed to succeed professionally from former DeAnza students now working in public accounting. In the past, these PWC reps have been former DeAnza students and in many cases, have come from our targeted population – so they are excellent role models for our current students

In working through these approaches, it has been too early to determine if these activities will have a measurable impact on our success rates for both the targeted and non-targeted population. We plan for a department assessment at the end of the academic year.

We are still working on implementing these actions in all of our classes and expect to have full implementation in the Spring of this year (2018).

We are encouraged by the increase in our targeted students despite declining enrollments over the past few years and continue to utilize the PWC recruiting as a key tool in increasing our numbers and success. It should be added, that it was and continues to be, a number of former students, now at PWC, who happen to be part of the targeted population who have been the strongest advocates for bringing their opportunities to our program.

The Accounting Department continues to be a robust, key program within the Division and the institution. Our headcount was 5174 in 2016-17 with productivity of 562 - which was a slight from 2016-16 where our headcount was 5174 and productivity was 596 – but still significantly higher than the campus productivity average of 499 in the most recent year – so we have remained relatively productive and have managed our course offerings accordingly - though we are working on increasing enrollments and productivity going forward

We need to keep our faculty up to date with this ever-changing profession. With that in mind, many of our full-time faculty are interested in conferences and training in technology used in accounting and will seek funds for that purpose

We have assessed 100% of our PLO statements

We rely heavily on the internet and computer images in our instruction and having reliable equipment is crucial to our mission.

In order to remain updated about the profession we need to subscribe to the American Acct Association Profession Updates.