



Accounting Program Review

2013-2014

Section I – Accomplishments and Status of 2012 Program Review Report

A. Last Year's Initiatives

- This is the first year that the Accounting Program has been reviewed separately from the overall Business Program. Last year's collective effort included Initiative BUS 1301, which was to strengthen Business Advisory Relationships, and did not require funding. That group met and several suggestions were provided for the Business Program overall. A separate advisory group for Accounting was not created and none is planned.
- Initiative BUS 1302 was to update the Business Department web page. It was updated, and the Accounting Program webpage is being updated this year.
- Initiative BUS 1303 was to create Business Department marketing brochures. With the help of the CTE Program Specialist, a brochure for the Accounting Department also was created.

B. Updates/accomplishments pertaining to any of the Student Success or Operating Goals from last year's report.

Another goal of last year's collective review effort was to increase the number of certificate and degrees awarded. This was accomplished by updating and streamlining the Accounting COA and AS Degree. As a result, there was a significant increase in both. We also completed the rotational Plan, updated and entered SLO information into TracDat, and assessed all SLO requirements based on the Rotational Plan.

Section II - Description

A. Description of Program/Department

Study in accounting leads to a variety of employment opportunities in organizations in the public and private sectors of the economy. Upon completion of the associate degree, students will be prepared for entry-level positions within organizations, able to transfer to a baccalaureate program, or possess the rudimentary information necessary to start their own businesses.

Degrees/Certificates

Program's courses are designed to articulate to UC and CSU for transfer students, and we offer an AS Degree in Accounting and a Certificate of Achievement in Accounting.

B. Program/Department Significant Events (Strengths and Successes), and Accomplishments

The study of accounting is a very regimented and precise activity. Much of the overall course content is consistent from year to year, and must be presented in a very regimented format to prepare students for future courses at the community college level or at four-year colleges and universities. While current business events are frequently incorporated into classroom presentations, little deviation is made from this established process. Based on data provided, the Accounting Program overall is robust



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and very successful. We have high levels of retention and course completion, and have increased the number of degrees and certificates awarded of the last four years. In addition, many of the accounting courses have full enrollments with waiting lists and the WSCH for most instructors of these courses exceeds 100% of the VCCCD goal.

After many years and much cooperation between Admissions & Records, Counseling, and Accounting Program faculty, recommended prerequisites are now enforced. This helps prevent unprepared students from enrolling or occupying space in crowded classes. It also allows the more prepared students to move through the material at a faster pace, and has undoubtedly increased the success and retention rates referenced above. This also has helped more students succeed as evidenced by the number of COA and Degrees awarded.

C. 2013-2014 Estimated Costs/Gainful Employment – for Certificates of Achievement ONLY

	Cost		Cost		Cost		Cost
Enrollment Fees	\$1,000- \$1,300	Enrollment Fees					
Books/Supplies	\$1,500- \$4,500	Books/Supplies					
Total	\$2,500- \$5,800	Total		Total		Total	

D. Criteria Used for Admission

Meet prerequisites established for each accounting course.

E. College Vision

Ventura College will be a model community college known for enhancing the lives and economic futures of its students and the community.

F. College Mission

At Ventura College, we transform students' lives, develop human potential, create an informed citizenry, and serve as the educational and cultural heart of our community. Placing students at the center of the educational experience, we serve a highly diverse student body by providing quality instruction and student support, focusing on associate degree and certificate completion, transfer, workforce preparation, and basic skills. We are committed to the sustainable continuous improvement of our college and its services.



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G. College Core Commitments

Ventura College is dedicated to following a set of enduring Core Commitments that shall guide it through changing times and give rise to its Vision, Mission and Goals.

- Student Success
- Respect
- Integrity
- Quality
- Collegiality
- Access
- Innovation
- Diversity
- Service
- Collaboration
- Sustainability
- Continuous Improvement

H. Organizational Structure

President: Greg Gillespie

Executive Vice President:

Dean: Dr. Kathleen Schrader

Department Chair:

Faculty/Staff:

Name	James Carriger
Classification	Professor
Year Hired	1982
Years of Work-Related Experience	35
Degrees/Credentials	Ph.D., M.P.A., B.S., A.A.

Section IIIa – Data and Analysis

A. SLO Data

While The SLO process is somewhat new to Ventura College, it has been an integral part of the Accounting Program for close to 50 years. As a very quantitative and well structured process, accounting instruction lends itself very well to establishing and measuring interim goals or steps that in turn lead to higher goals and more demanding accomplishments. Students must master a variety of procedures, computations, and presentations before they can incorporate these skills into more advanced topics or courses. Enforcing required prerequisites also helps us to insure that only qualified students advance to the next level.

Decades ago key accounting courses were modified to increase classroom time. This allows more effort to be devoted to discussing and practicing these vital skills. In addition, we have been fortunate to have had a succession of devoted full-time and part-time faculty who maintain appropriate standards of rigor and achievement--again measured by correctly establishing, measuring, and reporting student learning outcomes.



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B. Performance Data

1. Retention – Program and Course

As referenced, retention data provided represents a high level of accomplishment for the Accounting Program. With the exception of BUS VO2—Income Tax Fundamentals (discussed below), most accounting courses are above or near 90%. This is true for the courses and generally true across most ethnic and gender lines. These exceed the overall VC average retention rate of 86%. In addition to the course structure and rigor described above, most students are kept apprised of their performance throughout each course and, with the exception of those courses not requiring a prerequisite, understand the effort and commitment needed to master accounting procedures. The three year trend also is positive, with improvements in most subjects.

Those courses which do *not* have a prerequisite (BUS VO3--Introduction to Accounting, BUS VO2,-- Income Tax Fundamentals, and BUS VO4—Computerized Payroll Accounting) often attract students who are unprepared for the challenges these subjects provide. Many adjust but some do not. In reference to BUS VO4—Computerized Payroll Accounting *and* BUS VO2—Income Tax Fundamentals, there have been several changes in instructors over the past few years, and this lack of continuity may have discouraged others from enrolling. Hopefully, that has now been resolved.

Clearly, those associated with the Accounting Program are pleased with the most recent results, but recognize that continued efforts on everyone's part will be necessary to maintain this positive trend. Also as mentioned, increasing opportunities for financial assistance, and thereby providing greater course access for financially disadvantaged students, is likely to increase success rates across ethnic and gender lines as well.

2. Success – Program and Course

Data provided indicate that the Accounting Program also has been successful in helping students complete those courses attempted. Again, this is true for the Program (75% in FY13) and true for most courses. The three-year trend has been positive and most courses success rate exceeds that of the VC three-year trend at 69% but equal to the FY13 level of 75%. The exceptions, again BUS VO4—Computerized Payroll Accounting *and* BUS VO2—Income Tax Fundamentals, have lower success rates, most likely for the same reasons cited above—no prerequisite, students unprepared for the rigor and commitment required in for these subjects, or poor math and reading skills.

One troubling result is the 87% Retention Rate for BUS VO3—Introduction to Accounting but only a 67% Success/Completion rate. Most students who are doing poorly drop before final grades are issued. One contributing factor may be that this course requires completion of a course project or Practice Set; students must keep a set of books for an imaginary business and basically apply all SLOs learned throughout the course. It is time consuming and often



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challenging for many students. Many students may not properly manage their time efficiently, and it is normally completed at the end of the semester when there are many other demands on students' time. For many of this group what they "learn" is not always translated into a letter grade. We have no intention of eliminating this requirement or objective, but are discussing ways to improve completion. Suggestions for improving completion rates parallel those suggestions for improving the program overall: early and repeated warnings about performance; in-class and out-of-class tutoring; and financial assistance across a broad spectrum of students. Over the past few years the VC Early Alert Program and improvements in tutors and the Tutoring Program have done much to assist students, and reflects very favorably on the broader level of services provided by the Ventura College family. Also, supplemental Instructors for certain classes are being discussed and will be implemented if possible.

3. Program Completion – for “Programs” with Degrees/Certificates Only

Based on data provided, the Accounting Program has produced/awarded 76 Degrees and Certificates of Achievement over the last four years, with 11 Degrees and 14 Certificates being awarded in FY13, clearly the best of all years reported. This distribution of Certificates represented *all* ethnic groups, while the Degree distribution included all groups except Filipino. In both cases, Hispanic recipients greatly outnumbered all other categories combined. Women recipients outnumbered men, however that is not surprising since enrollments are weighted in the same way.

Obviously this trend is positive. It reflects to some degree the streamlining of degree and certificate requirements completed by the Business Division during the last year. With proper promotion we expect these numbers to increase. Promotion involves making a larger number of accounting students aware of these awards, as well as promoting the Accounting Program within our community.

C. Operating Data

1. Demographics - Program and Course

The demographic data very closely mirrors that of the college as a whole. This true for the Business Program overall and for the Accounting Program. There appears to be no need to further diversify the program. As mentioned, Hispanics were the largest ethnic group receiving Degrees or Certificates.

In discussing gender and ethnicity it should be remembered that education, particularly at the K-12 level, is greatly influenced by SES—the socioeconomic status of the students. This is true across gender and ethnic lines. Students from higher economic levels generally perform better. That also is true at the college level, and it is especially true at Ventura College. Education in general, and accounting in particular, requires a significant amount of time on task. Students



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who lack funds for course materials or the time to study often are not successful. Many VC students have families and/or jobs that greatly impact each of these areas. Providing greater access to classrooms and course materials would be one significant way to improve success across *all* gender and ethnic classifications. Ensuring that students have the appropriate levels of basic reading and math skills *before* attempting these more demanding courses also helps to promote success across all classifications. Finally, some of the data provided about ethnicity and gender for individual courses within the Accounting Program do not provide a sound basis for statistical interpretation or analysis.

2. Budget

No comments or requests about the budget, other than to suggest that sufficient time, effort and funds be provided to insure that the data provided for analysis is accurate and timely. Errors were detected and corrected information was *not* provided. It is futile to analyze information that may or may not be accurate.

Other program members have not reviewed the budget data.

- Program members have reviewed the budget data.
- No comments or requests to make about the budget

3. Productivity – Program and Course

Productivity for the Accounting Program is excellent. WSCH for all accounting courses, with the exception of BUS VO4—Computerized Payroll Accounting, are above 100% and significantly exceed the college goal. Classes fill quickly and frequently there are waiting lists for most subjects. This is a result of the very favorable reputation enjoyed by the program, a high transfer rate, and a strong job market for those trained in accounting.

BUS VO4—Computerized Payroll Accounting has a WSCH level at only 65% of the college goal. As referenced above, faculty turnover during the last three years may have negatively impacted student interest and enrollment. However, it also should be remembered that this is a very specialized course that remains challenging for most students and has no prerequisite at this time.

Discussions are underway in how to improve not only productivity for BUS VO4, but also retention and success.

D. Resources

1. Faculty



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There is no disaggregated data for the Accounting Program. The FTEF for the Business Department a whole is 29%, which is much lower than the college's FTEF of 42.4% for FY13. The department's Part-time FTE was 71% for FY13, which is significantly higher than the college's Part-time FTEF of 55.3%.

Currently there is only one full-time accounting instructor and roughly five part-time accounting instructors. The number often varies by semester. While this causes our ratios to fall below the college level it should be remembered that this program has been well served by many excellent part-time instructors over the last 50 years. Most have maintained the same level of rigor and commitment demonstrated by all full-time instructors during that time. Also, many of our part-time instructors bring a wealth of experience to the classroom which improves our offerings. There are no plans to add an additional full-time accounting instructor at this time.

2. Classified Staff

The combining of various programs, including Accounting, into the larger CTE Division three years ago has produced an entity that now needs more support personnel. Frequently, necessary tasks are not completed or require faculty to forgo or complete these activities as time permits. Redirecting faculty efforts often results in a reduced effort on classroom tasks, which often is detrimental to student learning.

An initiative for more classified staff and student workers has been created.

3. Inventory

No *additional* equipment is being requested for the Accounting Program at this time.

4. Facilities or other Resource Requests

Current facilities are adequate for the Accounting Program. No new facilities are being requested at this time.

5. Combined Initiatives

The Accounting Program has no combined initiatives, other than to suggest that a joint college effort be made to promote the program within the community.



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E. Other Program/Department Data

Members of the VC faculty and staff, along with selected individuals from the business community at large, were invited to serve on the Business Program Advisory Committee. They met in May, 2013. Topics explored were the skill sets and experience most desired by employers.

Further meetings of the Advisory Committee are planned, as our discussions of how best to incorporate these suggestions into our curriculum.

Section IIIb – Other Program Goals and Initiatives

A. Other Program Goals

The Accounting Program, like the overall Business program, has no other program goals.

Section IV – Program Vitality (Academic Senate Approved Self-Evaluation)

The vitality rubric score was 27, although not all faculty or staff agree on the usefulness or accuracy of this exercise. Further investigation of its need should be undertaken. The score provided no additional insight or information useful in this review.

Other measures, such as retention, success, productivity, degrees and certificates awarded, SLO process improvement, and gender and ethnic representation are a much better reflection on the vitality and vibrancy of the Accounting Program. It has been successful for many decades and remains successful today. Promoting the program to our target audience and providing support to our students are key areas that could improve what we provide to our clientele. Efforts should be directed there.

Section V - Initiatives

A. Initiative: Marketing and outreach – linked to BUS1405

Initiative ID: BUS1405

Link to Data: Success, retention and completion data

Description: Expand presentations to schools and other groups that highlight the success and opportunities available through the Ventura College Business Division, including the Accounting Program.



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This suggestion should be linked to the overall list of initiatives presented in the Business Program Review, **specifically BUS 1405**.

Expected Benefits: Increased awareness of the various degrees and certificates offered by the Accounting and Business Departments would lead to increased completion rates. Many students are not aware of the options available to them and a number of students have already met the requirements for degrees and certificates and are not aware of this.

Goal: Increase publicity of degrees and certificates in all business courses as well as increase marketing efforts. Use of a display case on the third floor of the MCE building with information about the various degrees and certificates would be very beneficial to the students. The display cases were previously purchased by the CTE Division but they need to be installed. The program will create and distribute a one-page marketing/informational worksheet that students can use to track their progress towards achieving degrees, certificates and proficiency awards in the Business Program. An awareness campaign to distribute this worksheet in each business class will take place.

Performance Indicator: Increase of 10% in degree and certificate completion.

Timeline: 2014-2015

Funding Resource Category: No new resources needed

Estimated Cost: None

Ranking: M

B. Initiative: Allocate funds for an Accounting Facilitator

Initiative ID: ACCT1401

Link to Data: Success, retention and completion data

Description: Establish a stipend or some other form of remuneration for *any* faculty member asked to perform Department Chair activities for the Accounting Program. If the program is evaluated separately from other Business Division courses, as it now is, then that individual must spend 10-20 hours on Program Review, 15-20 hours on SLO development and measurement, and an additional 5-10 hours on textbook evaluation and ordering for the program. Input on course scheduling and staffing, also Department Chair functions, add to this responsibility. Department Chairs often are given release time for 6-9 hours per week, which easily translates into \$500-\$700 per week for that release time.

For well over 25 years these activities have been performed by the sole full-time instructor in the Accounting Program, who has done so for the continued betterment of that program. No remuneration was requested, none was expected, and none was received. However, any replacement faculty should not be expected to perform Department Chair without some kind of recognition.

It should be remembered that our **very** successful Accounting Program is the result of many faculty spending substantial hours measuring and evaluating all aspects of the program: success, retention, performance, and overall viability. Requiring more out-of-classroom activities does little to maintain the high levels now achieved. If the evaluative efforts contained herein are truly a useful tool for management then they should be performed by Department Chairs, Deans or others. Expecting faculty to perform these tasks without reward is unrealistic and unlikely to continue.

Expected Benefits: Continued high success, retention and completion rates.



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Goal: Facilitator stipend for approximately 50 hours per semester

Performance Indicator: Faculty stipend is enacted

Timeline: 2014-2015

Funding Resource Category: Hourly Instruction Funds

Description: Accounting Facilitator

Estimated Cost: \$1000 per year

Ranking: H

Section VI – Process Assessment

A. How have the changes in the program review process this year worked for your area?

The process has been somewhat streamlined and the Program Review Template is *much* easier to follow and use. The instructions also simplify the process

B. How would you improve the program review process based on this experience?

Data provided should be accurate and timely. It has *not* been so for the last two reviews.

The vitality rubric should be revised and include existing data already available for key areas.

C. Appeals

After the program review process is complete, your program has the right to appeal the ranking of initiatives (i.e. initiatives that should have been ranked high but were not, initiatives that were ranked high but should not have been), the division's decision to support/not support program discontinuance, or the process (either within the department/program or the division) itself.

If you choose to appeal, please complete the Appeals form (Appendix E) that explains and supports your position. Forms are located at the Program Review VC website.

The appeal will be handled at the next higher level of the program review process.

VII – Submission Verification



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Program/Department: Accounting Program

Preparer: James Carriger

Dates met: 9-11-13

List of Faculty who participated in the program Review Process: James Carriger, Roy Bell, Debbie Newcomb

Preparer Verification: I verify that this program document was completed in accordance with the program review process.

Dean Verification: I verify that I have reviewed this program review document and find it complete. Dean may also provide comments (optional):



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Rubric for Instructional Program Vitality-CTE

The purpose of this rubric is to aid a program in thoughtful, meaningful and reflective self-evaluation. This rubric is also a defensible and objective way at looking at program viability and efficacy. This rubric should not be used as the mechanism to justify funding requests or for resource allocation. Lastly, a low score on this rubric does not preclude a program from requesting documented and necessary resource requests in other parts of this program review document.

CTE programs:

Point Value	Element	Score
Up to 6	Enrollment demand / Fill rate ¹	
	A "6" would be the ability to fill 100% of sections prior to the start of the semester.	
	A "5" would be the ability to fill 95% or greater of class sections prior to the start of the semester for the past two terms.	5
	A "4" would be the ability to fill 90% or greater of class sections prior to the start of a semester for the past two terms.	
	A "3" would be the ability to fill 85% or greater of class sections prior to the start of a semester for the past two terms.	
	A "2" would be the ability to fill 80% or greater of class sections prior to the start of a semester for the past two terms.	
	A "1" would be the ability to fill 75% or greater of class sections prior to the start of a semester for the past two terms.	
	A "0" would be the ability to fill less than 75% of class sections prior to the start of a semester for the past two terms.	
	Sufficient capital / human resources to maintain the program, as defined by:	
Up to 3	Ability to find qualified instructors	
	A "3" would indicate that no classes have been canceled due to the inability to find qualified instructors.	3
	A "2" would indicate that rarely but occasionally have classes been canceled due to the inability to find qualified instructors.	
	A "1" would indicate that a significant number of sections in the past year have been canceled due to the inability to find qualified instructors.	
	A "0" would indicate that classes are not even scheduled due to the inability to find qualified instructors.	
Up to 3	Financial resources, equipment, space	
	A "3" would indicate that the program is fully supported with regards to dedicated class / lab space, supplies and equipment.	
	A "2" would indicate that the program is partially supported with regards to dedicated class / lab space, supplies and equipment	
	A "1" would indicate that the program is minimally supported with regards to dedicate class / lab space, supplies and equipment.	
	A "0" would indicate that there is no college support with regards to class / lab space, supplies and equipment.	
Up to 4	Agreed-upon productivity rate ²	
	A "4" would indicate that a program has met or exceeded its productivity rate.	4
	A "3" would indicate that a program is at 90% or greater of its productivity rate.	

¹ Enrollment demand is determined by the ability to fill classes.

² Productivity rate is defined as **WSCH/FTEF** as determined by the program faculty at the college.



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A "2" would indicate that a program is at 80% or greater of its productivity rate.	
A "1" would indicate that a program is at 70% or greater of its productivity rate.	
A "0" would indicate that a program is at less than 70% of its productivity rate.	

Up to 3	Program Completion	
	A "3" would indicate that the program has granted 25 or greater combined degrees, certificates and proficiency awards over the past four academic years.	3
	A "2" would indicate that the program has granted 20-24 combined degrees, certificates and proficiency awards over the past four academic years.	
	A "1" would indicate that the program has granted 15-19 combined degrees, certificates and proficiency awards over the past four academic years.	
	A "0" would indicate that the program has granted fewer than 14 combined degrees, certificates and proficiency awards over the past four academic years.	

Up to 3	Employment Outlook for Students/Job Market Relevance	
	A "3" would indicate that the employment outlook for students in the program is greater than the projected county-wide employment average for the next three years <u>and/or</u> "leavers" of the program make more money in their jobs based on taking courses at the college (with or without having completed a degree) than had they not taken courses at the college.	3
	A "2" would indicate the employment outlook for students in the program is about average with the projected county-wide employment average for the next three years.	
	A "1" would indicate that the employment outlook for students in the program is less than the projected county-wide employment average for the next three years.	
	A "0" would indicate that the employment outlook for students in the program is significantly less than the projected county-wide employment average for the next three years.	

Up to 3	Success rate³	
	A "3" would indicate that the sum of the program's course success rates for the past academic year is greater than the most recent college-wide course success rate metric found in the annual "VC Institutional Effectiveness Report."	3
	A "2" would indicate that the sum of the program's success rates for the past academic year is within 4 percentage points of the most recent college-wide course success rate metric found in the annual "VC Institutional Effectiveness Report."	
	A "1" would indicate that the sum of the program's success rates for the past academic year is within 8 percentage points of the most recent college-wide course success rate metric found in the annual "VC Institutional Effectiveness Report."	
	A "0" would indicate that the sum of the program's success rates for the past academic year is lesser than 8 percentage points of the most recent college-wide course success rate metric found in the annual "VC Institutional Effectiveness Report."	

Up to 4	Course completion rate⁴	
	A "4" would indicate that the program's course completion rate is greater than 5 percentage points or greater than most recent college-wide course completion rate metric found in the annual "VC Institutional Effectiveness Report."	4
	A "3" would indicate the program's course completion rate is equal to or greater than the most recent college-wide course completion rate metric found in the annual "VC Institutional Effectiveness Report."	
	A "2" would indicate that a program's course completion rate is up to 2 percentage points less than most recent college-wide course completion rate metric found in the annual "VC Institutional Effectiveness Report."	
	A "1" would indicate that a program's course completion rate is up to 5 percentage points less than most recent college-wide course completion rate metric found in the annual "VC Institutional Effectiveness Report."	

³ As defined by the RP Group, the success rate is "the percentage of students who receive a passing/satisfactory grade" notation of A, B, C, P, IB, or IC.

⁴ As defined by the RP Group, the course completion rate is the "percentage of students who do not withdraw from class and who receive a valid grade."



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A "0" would indicate that a program's course completion rate is greater than 5 percentage points less than most recent college-wide course completion rate metric found in the annual "VC Institutional Effectiveness Report."	
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Up to 3	Ongoing and active participation in SLO assessment process	
	A "3" would indicate that all required courses, programs and institutional level SLOs as indicated by the programs SLO mapping document found in TracDat have been assessed on a regular and robust manner within the past academic year.	3
	A "2" would indicate that 95% of all required courses, programs and institutional level SLOs as indicated by the program's SLO mapping document have been assessed on a regular and robust manner within the past academic year.	
	A "1" would indicate that 90% of all required courses, programs and institutional level SLOs as indicated by the program's SLO mapping document have been assessed on a regular and robust manner within the past academic year.	
	A "0" would indicate than less than 90% of all required courses, programs and institutional level SLOs as indicated by the program's SLO mapping document have been assessed on a regular and robust manner within the past academic year.	

In no more than two to three sentences, supply a narrative explanation, rationale or justification for the score you provided, especially for programs with a score of less than 22:

28	The Accounting Program at Ventura College is current, vibrant and a source for entry level employment in the accounting and finance field.
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Score interpretation, academic programs:

- 27-32** Program is current and vibrant with no further action recommended
- 22-26** Recommendation to attempt to strengthen program
- Below 22** Recommendation to consider discontinuation of the program