

**Accounting Department**  
**2019-20 Annual Program Review Update**  
**Submitted By: Lydia Botsford**

**Program Mission Statement:** 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 four-year universities 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.

**I.A.1 What is the Primary Focus of Your Program?** Transfer

**I.A.2 Choose a Secondary Focus of Your Program?** Career/Technical

**I.B.1 Number Certificates of Achievement Awarded:** 38

**I.B.2 Number Certificates of Achievement-Advanced Awarded:** 8

**I.B.3 #ADTs (Associate Degrees for Transfer) Awarded:** 0

**I.B.4 # AA and/or AS Degrees Awarded:** 24

**I.B.5 Trends in # Degrees Awarded:** There were 70 degrees and certificates awarded compared to 66 in the prior year, an increase.

**I.B.6 Strategies to Increase Awards:**

**I.C.1. CTE Programs: Review of Perkins Core Indicator and SWP Outcomes Metrics:** 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 BLS has not updated their outlook in the past twelve months and the indicators we saw last year appear to be fairly constant. As we assess our SLO's, we believe that providing a stronger focus on critical thinking and guiding students to focus on the logic of accounting and what it communicates to

investors, lenders, and the public at large is the task we plan to work on going forward. We can see when students can prepare financial statements and explain their importance, but we will be looking to interpreting the financial data and using it to make business as well as professional and personal decisions.

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

it should be noted that the demand for Accounting (and our program) between 2005 and 2015 was extraordinarily high because of some structural changes in the industry. Like CIS when the dotcom boom took place, demand for auditors and accountants increased dramatically because of new regulations that came about as the result of fraud issues perpetrated by some large companies (Enron, MCI to name a couple) and accounting and related service firms had to ramp up to meet the demand. We are now seeing that the market has matured and the demand has lessened - and while it remains strong, we don't expect to see the kind of growth in the profession we saw during that ten year period.

It bears repeating that a majority of our students are business majors, and Acct 1A and 1B are part of the core curriculum of a business degree. Our program will enjoy any increase in enrollment the Business Department has, but will suffer when enrollment drops for them as well.

**I.C.2 CTE Programs: Labor Market Demand and Industry Trends:** We believe that continuing to provide accounting career education in line with the CPA requirements in addition to providing the traditional core curriculum is the best course in serving students at our institution. While we have experienced an enrollment decline that is slightly lower than the college enrollment decline over the past five years (approximately 11.5% for the department versus 13.4% for the college), the department sees a possible path to growth in increasing our focus on advanced courses for students looking to enter and train for the accounting (and related) professions.

**I.D.1 Academic Services & Learning Resources: #Faculty served:**

**I.D.2 Academic Services & Learning Resources: #Students served:**

**I.D.3 Academic Services & Learning Resources: #Staff Served:** We utilize the Tutorial Center extensively, though those students belong to the Tutorial Center

**I.E.1 Full time faculty (FTEF):** 12.7

**I.E.2 #Student Employees:**

**I.E.3 Full Time Load as a %:** Our full-time % is 44% - in line with our average over the past five years.

**I.E.4 # Staff Employees:** 0

**I.E.4 #Staff Employees:** 0

**I.E.5 Changes in Employees/Resources:**

**II.A Enrollment Trends:** Our enrollment is down 14.5% over the last 5 years and we attribute the drop to the effects of two issues - first, as stated earlier, we seem to mirror the college enrollment drop, and second, as indicated in last year's program review and noted earlier, the Sarbanes Oxley bill (SOX) was enacted approximately 12 years ago which spiked enrollments through 2012-13. 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. This long-term economic recovery in Silicon Valley, has, as with previous recoveries, adversely impacted our enrollments in that we have fewer people unemployed or under-employed seeking new skills to reenter the work force.

**II.B Overall Success Rate:** Our success rate has been consistent over the past several years at 74% - with the most recent year showing a modest improvement to 75%.

**II.C Changes Imposed by Internal/External Regulations:** 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. We also started offering more online advanced accounting courses that have shown moderate demand, nevertheless, enrollment has dropped off somewhat in those advanced courses. We updated our tax courses and have all three of them online in the Spring of this year and are hopeful they will provide an increase in student numbers.

This academic year we have offered all of our traditional courses in a hybrid format, as the Business Department has done, and seen our unduplicated headcount decrease slightly from 3,004 to 2,612.

We continue to get numerous inquiries about taking qualifying courses that enable students with degrees to qualify for the uniform CPA exam, so our plan is to continue to monitor and stay close to the California State Board of Accountancy requirements.

**III.A Program Success:** In the most current year measured (2018-19) our targeted population has remained the same from the previous year.

**III.B Enrollment Trends - Equity Lens:**

**III.C Success, Non-Success and Withdraw Rates:** We have continued to implement the strategies we set forth last year - particularly partnering with the Tutorial Center and utilizing the

PricewaterhouseCoopers (PWC, a multinational CPA firm) career nights as a showcase for opportunities in our discipline. Our success rate for our targeted population has increased to 61% in the current reporting year, and based on our SLO analysis, it appears that the use of the Tutorial Center may be one of the key reasons. We plan to continue those efforts with the goal that we achieve a success rate similar to our overall population. Several of our faculty members have utilized De Anza's Adjunct Study Skills program in recent years, and we strongly support attempts to continue to fund this valuable program. We believe this program contributes to student success in our Accounting courses.

Moreover, one of our faculty has taken on a new course of study in his graduate program that is designed to better capture the non-traditional learner and we plan to utilize his ideas as we go forward in closing the equity gap.

**III.D Equity Planning and Support:** In addition to using the Tutorial Center and taking advantage of faculty expertise, we will continue to do early assessment for quantitative literacy in our Accounting 1A which can be a challenge for many of our targeted students.

**III.E Departmental Equity Planning and Progress:** We are encouraged by the increase of the success rate 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.

**III.F Assistance Needed to close Equity Gap:** Yes

**IV. A. SLOAC Summary:**

**IV.B Assessment Planning:**

**V.A Budget Trends:** The Accounting Department continues to be a robust, key program within the Division and the institution. Our headcount was 4432 in 2018-19 with productivity of 567.

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

**V.B Funding Impact on Enrollment Trends:** Our program's enrollment decline of 21% over the past five years, is slightly higher than the college's enrollment drop of 19.8% during that period. We believe the biggest factor has been the maturation of the accounting industry where the demand for public accounting grads is now flat, after over ten years of considerable growth (from 2002 to around 2012). Demand should continue to be strong, however, but, the fact that the overall institution has fewer students affects the program's enrollment as well. Enrollment decline may also have been impacted by retirements.

**V.C.1 Faculty Position(s) Needed:** Replace due to vacancy

**V.C.2 Justification for Faculty Position(s):** We have two full-time faculty retiring at the end of this year - while both have opted for Article 21 and will be teaching, we will lose their full-time participation in the department

**V.D.1 Staff Position(s) Needed:**

**V.D.2 Justification for Staff Position(s):**

**V.E Equipment Requests:** Equipment resource requests listed on spreadsheet

**V.F Facility Request:** See Spreadsheet

**V.G Other Needed Resources:** Resource requests listed on spreadsheet

**V.H.1 Staff Development Needs:** We continue to seek funds for conferences as well as funds for technology training to stay current with the profession for our full-time faculty and funds for embedded tutoring.

**V.H.2 Staff Development Needs Justification:** Continuing professional education in the discipline - particularly in the computerized accounting arena would be helpful in expanding our potential course offerings

**V.I Closing the Loop:** We continue to assess annually, working with the four-year schools, maintaining currency in our profession and continuing the success of our transfer students- many of whom now come back and recruit for their firms.

**Last Updated:** 02/10/2020

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