

20-21 Program review

Cover

Overview

Title 20-21 Program review**Year of Last Comprehensive Review** Fall 2017**Year of Last Mini Update, if applicable** 01/01/2019**Originator** Brown, Robert**Area Dean** M. Dickerson**Division**

Bus & Workforce Development

Department

Accounting

Subject

- ACCTG - Accounting

Is this a review for a degree/certificate or all the courses in the subject?

All Courses

Courses with no Degree or Certification

- ACCTG 001A - Principles of Financial Accounting - Historical
- ACCTG 001B - Managerial Accounting - Active
- ACCTG 022 - Payroll Accounting - Active
- ACCTG 030 - QuickBooks - Active
- ACCTG 062 - Cost Accounting - Active
- ACCTG 063 - Intermediate Accounting - Active
- ACCTG 095 - Individual Income Tax CTEC Approved - Active
- ACCTG 096A - Federal Income Taxation of Corporations - Active
- ACCTG 096B - Federal Income Taxation of Partnerships - Active
- ACCTG 096C - Advanced Federal Income Taxation - Active
- ACCTG 097 - Accounting for Income Taxes - Active
- ACCTG 101 - Bookkeeping for Small Business - Active
- ACCTG 138 - Work Experience - Active

Co-Contributors

*Co-Contributor must be chosen before proposal is launched

- Barta, Melody
- Dickerson, Maniphone

Overview

Evergreen Valley College guides all students to pathways that reach their educational and career goals through equity-centered, innovative academic programs and support services. By creating a learning environment where everyone feels welcomed and supported, we are committed to a culture of inquiry, growth, and respect that creates an equitable society in which all can participate and prosper.

1.Student-Centered: We provide access to quality and efficient programs and services to ensure student success.

- Access
- Curriculum and programs
- Services

2. Community Engagement: We will transform the college image and enhance partnerships with community, business and educational institutions.

Areas of focus are:

- Increase visibility
- Develop strategic partnerships
- Building campus community

3.Organizational Transformation: We create a trusting environment where everyone is valued and empowered.

Areas of focus are:

- Communication
- Employee development
- Transparent Infrastructure

Related Assessments

- **1. Provide a brief summary of your program. Please include a brief history and discuss any factors that been important to the program's development.**

The Accounting Department originated in 1975 with the opening of Evergreen Valley College as part of the Business and Workforce Development Division. With the growth in the high tech industry in the San Francisco Bay Area, jobs in accounting have increased substantially over the past 40 years and this has increased the number of students who desire an accounting degree or to take specific accounting courses.

Although the Accounting department is included with the Career Technical Education (CTE) programs, the program today provides students with the tools and technical competencies to obtain employment, or to transfer to a university to pursue a bachelor's degree in accounting. A third option, utilized by some students, is to gain some specific knowledge in accounting to re-enter the workforce, or update their skills for a specific job.

The department offers three degree/certificate options:

1. Associates of Science degree in Accounting. This is normally the choice for students who are planning to transfer and pursue the bachelor's degree in accounting.
2. Associates of Science – Transfer degree in Business Administration. This degree, approved in 2015, provides a path to a bachelor's degree in business at a California State University. Many of the students choosing this option will become accounting majors or choose the concentration in accounting for their bachelor's degree.
3. Certificate of Achievement in Accounting. This certificate is designed to provide students with the skills to enter the workforce after a two-year program at EVC.

The program offers 14 to 16 sections of accounting courses, covering 7 to 9 different courses each semester. With the growth in accounting jobs in the area, this offering has become very popular and headcount has been between 400 and 475 each semester. The majority of the students are coming directly from the local high schools and are in the 18-24 age group. The program also has approximately 25-30% of the total students who are in the over 25 age range and are working and taking a half load or less. Some of these students have a degree in another subject but are returning to college to pursue an accounting degree.

- **2. Please provide an update on the program's progress in achieving the goals (3 years) set during the last comprehensive program review.**

In our 2016 Program Review we set the following Goals:

1. Over the next two to three years it is our goal to develop a stronger relationship with California State University in San Jose. San Jose State's lower division accounting classes have become impacted and we have seen a number of students in our Accounting 1A and 1B classes as a result of this. We would like to work with San Jose State representatives to formalize this relationship.

Results: Although no formal relationship was established, we continue to see a number of students from JESU enroll in our courses, especially in our Financial and Managerial Accounting courses.

2. Continue to monitor our students demand for online hybrid versions of our courses. We have not found a strong demand for online ACTG 1A or 1B, for example, but this could change and if so, we will have these courses ready.

Results: With the lockdown due to Covid-19, this goal became a necessity. Since we had several of our courses in process of becoming Online eligible, we were able to develop the Online or hybrid option and receive approval for all Accounting courses. We believe this demand for distance learning will continue.

3. Create a certificate of achievement in taxation that will prepare students to become an Enrolled Agent. An Enrolled Agent (EA) is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels—examination, collection, and appeals—of the Internal Revenue Service. In addition to taxpayer representation, enrolled agents often provide tax consultation services and prepare a wide range of federal and state tax returns. This certificate will give students the knowledge required pass all three parts of the Special Enrollment Exam (SEE) which is required to become an EA.

Results: The Certificate of Advanced Taxation was approved in the spring of 2021. This fully online certificate includes one existing course, ACCTG 97, along with three newly developed courses--ACCTG 96A, 96B and 98. These courses directly correlate with the three parts of the Special Enrollment Exam: Part 1 is Individual Taxation which is covered in ACCTG 97, Part 2 is Business Taxation which is covered in ACCTG 96 A and B, and Part 3 is Practice Before the IRS which is covered in ACCTG 98. This new certificate is now being publicized and ACCTG 97 is currently being offered, with the other courses planned to be offered starting in Spring 2022.

4. Continue to produce a quality foundation for transfer students by continually improving ACTG 1A and 1B, our core transfer courses. This includes discussions with our advisory committee to keep informed of new technologies.

Results : We continue to meet with our advisory committee once each year and have made changes to the course contents as they have suggested. Online commerce and the internet in general have made, and will continue to make, significant changes to the role of the accountant We have made changes to the topics we emphasize based on these discussions with the committee.

- **3. Please state and recent accomplishments for your program and show how it contribute to the College's mission and success.**

The Accounting department has continued to be a leader in meeting the EVC mission of being Student Centered. This has been demonstrated in the following areas.

1. With the success of the Associate Transfer Degree in Business we have created a clear path to a bachelor's degree and has helped our college become the number one community college in transfers to San Jose University. In 2020-2021 we have awarded 200 of this degree.
2. When Covid-19 forced the college to shut down in March 2020, we were able to shift all classes to online learning with a minimum of interruption. We remained available and in contact with all students. With many of our students working, the online option has enabled students to learn in a flexible

schedule.

3. Through the creation of courses and a certificate for Enrolled Agents in Tax blah blah Melody

The Accounting department has also contributed to the EVC mission of Community Engagement through the VITA program which trains EVC students to become IRS certified volunteers. As volunteers, they prepare income tax returns for other students and members of the community free of charge. In 2019, the first year of this program at EVC, students prepared and filed more than 50 tax returns. In 2020, that number more than doubled to just over 100 returns successfully filed despite having to be run as a completely virtual site beginning March 18, 2020 due to Covid. Even though the program had to remain completely virtual for 2021, the student volunteers were still able to successfully file 45 tax returns. We are planning to return to in person VITA services in February of 2022.

- 4. If you received resource allocation for your last program review cycle, please indicate the resources you received and how these resources were utilized to impact student success and / or importance to your program. (The resources can be personnel or fiscal)

I do not believe we received resource allocation from our last Program Review

- 5. Please describe where you would like your program to be three years from now (program goals) and how these support the college mission, strategic initiatives and student success.

Spring Semester 2021 and Fall Semester 2021 will be very important to our program and the college mission. Students have responded very favorably to the increased distance learning options since March 2020. As the campus continues to open to more face to face classes in these next two semesters we will need to respond to the students preferences in modality. While we as accounting instructors believe that it is important for students to interact with other students and instructors in a classroom setting (as they would interact with co-workers in a business environment), we will need to react to the need for flexible schedules for our students. With all online classes students have missed out on seeing their instructors in person as professional mentors.

We do not envision an elimination of online classes but we will need to create a program which offers a combination of distance and face to face learning.

Program Set Standards (Summary Tab)

Overall, EVC's Institution Set Standard for success rate is 72%, and the aspirational goal for student success is 75%.

Success Rate (completion with "C" or better)	Program	EVC	Program Set Standard (established during last comprehensive PR)	Program Success Goal (new)
F'14-F'20 average		71.10%		

Courses with no Degree or Certification

ACCTG 001A - Principles of Financial Accounting	Created: 11/07/2017
Modify Course	Originator: Melody Barta
ACCTG 001B - Managerial Accounting	Created: 02/19/2020
Modify Course	Originator: Robert Brown
ACCTG 022 - Payroll Accounting	Created: 07/30/2019
Modify Course	Originator: Robert Brown
ACCTG 030 - QuickBooks	Created: 11/19/2020
Modify Course	Originator: Robert Brown
ACCTG 062 - Cost Accounting	Created: 02/26/2020
Modify Course	Originator: Robert Brown
ACCTG 063 - Intermediate Accounting	Created: 03/03/2020
Modify Course	Originator: Robert Brown
ACCTG 095 - Individual Income Tax CTEC Approved	Created: 06/25/2020
Modify Course	Originator: Melody Barta
ACCTG 096A - Federal Income Taxation of Corporations	Created: 08/02/2019
Modify Course	Originator: Melody Barta
ACCTG 096B - Federal Income Taxation of Partnerships	Created: 08/06/2019
New Course	Originator: Melody Barta
ACCTG 096C - Advanced Federal Income Taxation	Created: 08/08/2019
New Course	Originator: Melody Barta
ACCTG 097 - Accounting for Income Taxes	Created: 07/24/2019
Modify Course	Originator: Melody Barta
ACCTG 101 - Bookkeeping for Small Business	Created: 06/25/2020
Modify Course	Originator: Melody Barta
ACCTG 138 - Work Experience	Created: 03/01/2021
Modify Course	Originator: Melody Barta

Program Success Rate 78.39%

Program Set Standard : It is recommended that programs identify a success standard. This standard should reflect the baseline success rate.

Program Set Standard 70.0%

Recommendation: 90% of the 6 year average success rate could be your program standard (average x 0.9).

Program Success Goal : It is recommended that programs identify a success goal. This goal should reflect the success rate to which your program aspires.

Program Success Goal 75.0%

- Is your program success rate higher or lower than the campus?

Higher

- **If your success rate is higher than the campus, how are you helping students succeed in and outside the classroom? If your program success rate is lower, what are some strategies your program is implementing to improve?**

We have full time instructors teaching approximately 50% of the sections we offer each semester and this gives students opportunities to ask questions outside of the classroom and get extra help. Also, approximately 50% of our sections offered are part of our Business AS - T. Students taking these courses are motivated to do well and achieve the transfer degree.

- **Is the current program success rate higher than the program set standard?**

Yes

- **How close is the program to meeting the program success goal?**

We are meeting it.

- **Are these measures (program set standard and program success goal) still current/accurate? If not, please describe here and reset the standards.**

Current standards are good.

Success Rates: Measures by IPEDs Race/Ethnicity

- **American Indian**
Program Average Total Enrolled
 3.000
Program Success Rate
 95.150
- **Asian**
Program Average Total Enrolled
 275.000
Program Success Rate
 83.290
- **Black or African American**
Program Average Total Enrolled
 9.000
Program Success Rate
 56.510
- **Hawaii/Pacific Islander**
Program Average Total Enrolled
 2.000
Program Success Rate
 81.250
- **Hispanic**
Program Average Total Enrolled
 123.000
Program Success Rate
 68.080
- **Two or More Races**
Program Average Total Enrolled
 12.000
Program Success Rate
 77.870
- **Unknown**
Program Average Total Enrolled
 38.000
Program Success Rate
 81.680
- **White**
Program Average Total Enrolled
 26.000
Program Success Rate
 77.820

Success Rates: Measures by Gender

- **Female**
Program Average Total Enrolled
 281.000
Program Success Rate
 81.710
- **Male**
Program Average Total Enrolled
 201.000
Program Success Rate
 73.940
- **No Value Entered**
Program Average Total Enrolled
 2.000
Program Success Rate
 89.580

Success Rates: Measures by Age

- **17 & Below**
Program Average Total Enrolled
 3.000
Program Success Rate
 100.000
- **18-24**
Program Average Total Enrolled
 261.000
Program Success Rate
 75.250
- **25-39**
Program Average Total Enrolled
 158.000
Program Success Rate
 80.520
- **40 & Over**
Program Average Total Enrolled
 63.000
Program Success Rate
 85.720
- **Unknown**
Program Average Total Enrolled
 1.000
Program Success Rate
 100.000
- **a. With respect to disaggregated success rates, list any equity gaps that are identified and discuss interventions your program will implement to address these equity gaps? Please include a timeline of implementation and reassessment.**

Accounting average success rates for all ethnic groups, genders, and ages are above the average rates for EVC in total except for the success rates for Black or African American. 60.9% for all EVC vs. 56.5% for Accounting. The sample size of this is very small (average 9 students per semester) and looking at the trend over the last 5 years, the success rate for this group varies widely from semester to semester. For this reason, we do not consider this to be an indication of a problem with the program.

- **b. With respect to disaggregated success rates (ethnicity / race, gender and age), discuss student performance in reaching your program set standard for student success as well as reaching the program success goal.**

A large percentage of our students are Asian, we have 40% more Females than Males, and our students are a little older than the average EVC student. The majority of these students are working toward the transfer degree and are very motivated. They know what they need to do to succeed, and they are determined to get there.

- **c. If your program offers course sections fully online, please contact the office of Research, Planning and Institutional Effectiveness to obtain a student success report on the online sections. Address any differences in student success rates between fully online courses and classroom courses.**

Part of Spring Semester, 2020 and all of Fall Semester 2020 were completely online due to Covid -19 . The results from these two semesters do not indicate any significant variances from the 2016-2019 semesters, in which there were very few fully online sections.

Program Awards - If Applicable

If the classes in your program lead to a degree or certificate, please visit the [DataMart](http://datamart.cccco.edu/Outcomes/Program_Awards.aspx) and indicate how many degrees/certificates were awarded in your program: http://datamart.cccco.edu/Outcomes/Program_Awards.aspx (http://datamart.cccco.edu/Outcomes/Program_Awards.aspx)

You will need to select drop down menus and then “select program type by major of study” (for example, select Legal for paralegal studies).

Then at the bottom of the report, select the box “program type- four digits TOP”, then update report to get program specific information.

Degree Type

- **AS**

Number of Awards (Examine 2017-18, 2018-19 data, 2019-20 data and 2020-21 data)

145

Discussion

The number of A.S. degrees has stayed fairly consistent since 2015, approximately 20-25 per year. Most of our Accounting students who take Accounting 1A and 1B are working toward the A.S. - T in Business

- **AA-T**

Number of Awards (Examine 2017-18, 2018-19 data, 2019-20 data and 2020-21 data)

743

Discussion

Accounting 1A and Accounting 1B are requirements for the A.S. - T in Business. The number of these degrees has grown from 28 in 2014-2015 to 200 in 2020-2021.

- **Certificate of 12-18 units**

Number of Awards (Examine 2017-18, 2018-19 data, 2019-20 data and 2020-21 data)

16

Discussion

Most of our Accounting students are planning to transfer to a 4-year college and do not work toward the certificate.

Student Enrollment Types

Related Assessments

Student Enrollment Type: Day or Evening Student

- **Day: 4721 - 51.130%**

Program Average Headcount

195.000

Program Percentage of Total

42.000

- **Day & Evening: 3111 - 33.690%**

Program Average Headcount

205.000

Program Percentage of Total

44.050

- **Evening: 1061 - 11.490%**

Program Average Headcount

41.000

Program Percentage of Total

8.790

- **Unknown: 341 - 3.700%**

Program Average Headcount

24.000

Program Percentage of Total

5.160

Student Enrollment Type: Academic Load

- **Full Time: 2259 - 24.450%**

Program Average Headcount

180.000

Program Percentage of Total

40.140

- **Half Time or less than half time: 6214 - 67.280%**

Program Average Headcount

244.000

Program Percentage of Total

54.290

- **a. Discuss any changes in program enrollment types (day vs evening, full-time vs part-time) since your last program review?**

The results are very consistent with the previous program review.

- **b. Discuss how do your program enrollments (Pct of total) compare to EVC?**

Compared to the EVC average, 40% of Accounting students are full time, considerably higher as a percent than the 24% for EVC in total. While we have fewer evening only students than average EVC, we do have more day and evening students than average. In summary, our students are largely full time and are willing to take classes either during the day or in the evening.

- **c. Based on the data, would you recommend any changes?**

The data does not indicate any changes are needed this assumption will be tested as the campus returns to primarily face to face education. Many of our students are now working full time and this may require changes to the timing and modality of our course offerings.

Student Demographics - Headcount

Related Assessments

Student Demographic: Gender

- **Female: 5022 - 54.390%**

Program Headcount

256.000

Program Percentage of Total

57.140

- **Male: 4176 - 45.220%**

Program Headcount

191.000

Program Percentage of Total

42.610

- **No Value Entered: 36 - 0.390%**

Program Headcount

2.000

Program Percentage of Total

0.410

Student Demographic: Age

- **17 & Below: 465 - 5.000%**

Program Headcount

2.000

Program Percentage of Total

0.520

- **18-24: 5542 - 59.990%**

Program Headcount

253.000

Program Percentage of Total

56.170

- **25-39: 2214 - 24.010%**

Program Headcount

141.000

Program Percentage of Total

31.430

- **40 & Over: 1006 - 10.900%**
Program Headcount
54.000
Program Percentage of Total
12.040
- **Unknown: 9 - 0.100%**
Program Headcount
1.000
Program Percentage of Total
0.220

Student Demographic: Race/Ethnicity (IPEDs Classification)

- **American Indian: 45 - 0.480%**
Program Headcount
2.000
Program Percentage of Total
0.500
- **Asian: 3675 - 39.790%**
Program Headcount
253.000
Program Percentage of Total
56.480
- **Black or African American: 218 - 2.360%**
Program Headcount
8.000
Program Percentage of Total
1.760
- **Hawaiian/Pacific Islander: 38 - 0.410%**
Program Headcount
1.000
Program Percentage of Total
0.310
- **Hispanic: 3650 - 39.500%**
Program Headcount
117.000
Program Percentage of Total
25.830
- **Two or More Races: 245 - 2.650%**
Program Headcount
11.000
Program Percentage of Total
2.400
- **Unknown: 773 - 8.390%**
Program Headcount
35.000
Program Percentage of Total
7.730
- **White: 591 - 6.420%**
Program Headcount
23.000
Program Percentage of Total
5.190
- **a. Based on the program total headcount and percent change year to year, discuss if your program growing or declining. If so, what do you attribute these changes in enrollment to and what changes will the program implement to address them?**

The total headcount in Accounting has ranged from 450 to 500 total students. The last few semesters have been at the high end of that range with 481 in Fall 2020 and 491 in Spring 2021. The addition of the online sections may have been a reason for that increase.

- **b. Discuss any gaps have you identified in your program. Discuss how your program enrollment is similar or different from the campus. Discuss which gender, age, and/or ethnic group are proportionally smaller than campus make up.**

Compared to the overall college, accounting students are a little older than the overall student population. The department has very few students in the 17 and under category and students between age 18 and 24 normally represent about 56% of the population. The percentage of 24 -39 are also larger than the EVC total numbers. Possible reasons for this could be 1) students returning to college to gain specific knowledge for job change or job growth, 2) students with bachelor degrees in other subjects returning to college, and 3) San Jose students taking courses at EVC.

- **c. Discuss what interventions the program can implement to address any gaps in enrollment.**

We do not believe there are any gaps that need interventions.

Institutional Effectiveness (6.5 year average, see Summary Tab)

EVC Capacity: 62.49% EVC Productivity: 14.72

Program Capacity

70.48

Program Productivity

16.68

Is your capacity rate higher or lower then the campus?

Higher

Is your productivity goal higher or lower than the campus?

Higher

If the program capacity and/or productivity is lower than the campus, please provide rationale:

Half of our total courses offered each semester are made up of Accounting 1A and Accounting 1B. These two classes usually completely fill to the load numbers. This drives our overall capacity up.

Curriculum

Related Assessments

Courses with no Degree or Certification

- ACCTG 001A - Principles of Financial Accounting - Historical
 - ACCTG 001B - Managerial Accounting - Active
 - ACCTG 022 - Payroll Accounting - Active
 - ACCTG 030 - QuickBooks - Active
 - ACCTG 062 - Cost Accounting - Active
 - ACCTG 063 - Intermediate Accounting - Active
 - ACCTG 095 - Individual Income Tax CTEC Approved - Active
 - ACCTG 096A - Federal Income Taxation of Corporations - Active
 - ACCTG 096B - Federal Income Taxation of Partnerships - Active
 - ACCTG 096C - Advanced Federal Income Taxation - Active
 - ACCTG 097 - Accounting for Income Taxes - Active
 - ACCTG 101 - Bookkeeping for Small Business - Active
 - ACCTG 138 - Work Experience - Active
- **1. Identify and updates to curriculum since the last comprehensive program review, including and new programs and indicate the 6-year timeline for scheduled course outline revision. For CTE, the time line is 2 year.**

Three of the courses now offered since the last program review are Acctg 096A, 096B and 096C. All three are tax related and are part of the new Tax certificate now offered. Two other courses were created since the last program review, Acctg 105, Financial Statement Auditing, and Acctg 107, Ethics in Accounting. These two courses were to be offered to students working to fulfill the requirements for a CPA in California. The courses were offered but had small enrollments and have been de-activated.

- **2. Identify all the courses offered in the program and describe how these courses remain relevant in the discipline. For courses your program has not offered in the past two years, please discuss a plan on how to deal with these courses (if your program is not going to de-activate these courses, please explain why).**

Acctg 01A Financial Accounting - This introductory course is designed for transfer students in business, information systems, and/or accounting.

Acctg 01B Managerial Accounting - This transfer course introduces students to managerial decision-making using accounting information.

Acctg 022 Payroll Accounting -This course is an introduction to payroll accounting laws and procedures that affect payroll calculations, benefits, and deductions for federal and state tax filing and forms.

Acctg 030 Quickbooks Accounting - This course provides students with hands-on computer-based accounting using QuickBooks, including behind-the-scenes accounting.

Acctg 062 Cost Accounting - This course provides students with cost accounting principles, including essentials of job order, process cost, and standard cost accounting systems.

Acctg 063 Intermediate Accounting -This course will cover comprehensive and up-to-date accounting topics. Topics will include the conceptual framework of accounting, income statement, balance sheet and statement of cash flows, inventory, plant assets, depreciation, intangible assets and investments.

Acctg 095 Individual Income Tax CTEC Approved - This is a comprehensive Income Tax Course (Part I--Basic; and Part II--Intermediate) with materials prepared by "The Income Tax School.

Acctg 096A - Business Taxation part 1

Acctg 096B - Business Taxation part 2

Acctg 098 - Business Taxation - practice

Acctg 097 Accounting for Income Tax - This course provides students with an introduction to Federal Individual Income Taxation with emphasis on statutory materials, principles, procedures and terminology.

Acctg 101 Bookkeeping for Small Business - An introduction to accounting principles and procedures that apply to the operations of a small business.

Acctg 138 Work Experience - Work Experience is designed for students who work or volunteer in a field related to their career major.

- **3. If you have a degree or certificate, please include a diagram of your program's guided pathways program map. (A program map indicates courses suggested for each semester, across two years, upon completion a student would qualify for a degree/certificate).**

Accounting Certificate of Achievement (one year plan)

Semester 1 Acctg 101 3 units Acctg 95 5 units, BIS 102 3 units, total 11 units

Semester 2 Acctg 22 4 units, Acctg 30 3 units, BIS 007 3 units, total 10 units

A.S in Accounting (2 year plan)

Semester 1 Acctg 1A 4 units, English 001A 3 units, BIS 102 3 units, GE 6units , total 16 units

Semester 2 Acctg 1B 4 units, Acctg 30 3 units, GE 6 units, AS Electives 2 units total 15 units

Semester 3 Acctg 62 5 units, Acctg 97 3 units, GE 6 units, Physical Activity 2 units, Total 15 units

Semester 4 Acctg 63 5 units, BUS 071 3 units, GE 3-4 units, AS Electives 3 units, Total 14-15 units

Advanced Taxation Certificate of Achievement

Semester 1 ACCTG 095 5 units or 097 3 units, total 3 - 5 units

Semester 2 ACCTG 096A 3 units

Semester 3 ACCTG 096B 3 units

Semester 4 ACCTG 096C 3 units

- **4. Identify and describe innovative strategies or pedagogy your department/program developed/offered to maximize student learning and success. How did they impact student learning and success?**

The creation of the Associate Transfer degree in 2014 has had the most positive impact on our students' success. They now have a clear understanding of what courses they need to pass, and they also know they will be admitted to a California State University after completing the degree. This has enabled over 1,000 of the accounting students to move on to a 4 year degree with a complete understanding of what is required.

- **5. Discuss plans for future curricular development and/or program degrees & certificates included) modification.**

The taxation degree has been completed and slight changes are being made to the Accounting Certificate.

- **6. Describe how your program is articulated with High School Districts, and/or other four year institutions. (Include articulation agreements, CID, ADTs...)**

An articulation agreement exist between Evergreen Valley College and local high schools and 4-year institutions.

EVC transfers more students to San Jose State University than any other community college, and many of those students are accounting majors. We also have a number of students from San Jose State who enroll in our courses here at EVC. Many of the required courses are difficult to get into at SJSU, and many students choose to take these courses from our department.

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

None is required

ACCTG 001A - Principles of Financial Accounting - Demonstrate the effect of the timing differences between revenue and capital expenditures. (CID #11) (Active)

ACCTG 001A - Principles of Financial Accounting - Demonstrate the effect of the timing differences between revenue and capital expenditures. (CID #11) (Historical)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Historical)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Active)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Active)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Active)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Active)

ACCTG 001A - Principles of Financial Accounting - Identify the purpose and uses of the accounting cycle and the accounting information it produces including the journal and the ledger (Active)

ACCTG 001B - Managerial Accounting - Distinguish between product and period costs, and fixed and variable costs. (Active)

ACCTG 001B - Managerial Accounting - Distinguish between product and period costs, and fixed and variable costs. (Historical)

ACCTG 001B - Managerial Accounting - Distinguish between product and period costs, and fixed and variable costs. (Active)

ACCTG 001B - Managerial Accounting - Prepare a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement. (Active)

ACCTG 001B - Managerial Accounting - Prepare a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement. (Historical)

ACCTG 001B - Managerial Accounting - Prepare a Schedule of Cost of Goods Manufactured, Schedule of Cost of Goods Sold, and Income Statement. (Active)

ACCTG 001B - Managerial Accounting - Describe the traditional types of product costing systems (including job-order, process and activity based), by illustrating the flow of costs in each, and preparing related accounting records and reports. (Active)

ACCTG 001B - Managerial Accounting - Describe the traditional types of product costing systems (including job-order, process and activity based), by illustrating the flow of costs in each, and preparing related accounting records and reports. (Historical)

ACCTG 001B - Managerial Accounting - Describe the traditional types of product costing systems (including job-order, process and activity based), by illustrating the flow of costs in each, and preparing related accounting records and reports. (Active)

ACCTG 001B - Managerial Accounting - Analyze business decisions related to price, costs and profitability using concepts such as cost-volume profit analysis, contribution margin income statements, incremental analysis, and pricing models. (Active)

ACCTG 001B - Managerial Accounting - Analyze business decisions related to price, costs and profitability using concepts such as cost-volume profit analysis, contribution margin income statements, incremental analysis, and pricing models. (Historical)

ACCTG 001B - Managerial Accounting - Analyze business decisions related to price, costs and profitability using concepts such as cost-volume profit analysis, contribution margin income statements, incremental analysis, and pricing models. (Active)

ACCTG 001B - Managerial Accounting - Prepare a master budget and its component schedules and relate the budget to planning and control. (Active)

ACCTG 001B - Managerial Accounting - Prepare a master budget and its component schedules and relate the budget to planning and control. (Historical)

ACCTG 001B - Managerial Accounting - Prepare a master budget and its component schedules and relate the budget to planning and control. (Active)

ACCTG 001B - Managerial Accounting - Calculate and interpret variances from standard costs and relate them to responsibility accounting, ethical decision making, and control. (Active)

ACCTG 001B - Managerial Accounting - Calculate and interpret variances from standard costs and relate them to responsibility accounting, ethical decision making, and control. (Historical)

ACCTG 001B - Managerial Accounting - Calculate and interpret variances from standard costs and relate them to responsibility accounting, ethical decision making, and control. (Active)

ACCTG 001B - Managerial Accounting - Use various methods such as payback and present value to calculate and either justify or deny capital expenditure decisions. (Active)

ACCTG 001B - Managerial Accounting - Use various methods such as payback and present value to calculate and either justify or deny capital expenditure decisions. (Historical)

ACCTG 001B - Managerial Accounting - Use various methods such as payback and present value to calculate and either justify or deny capital expenditure decisions. (Active)

ACCTG 001B - Managerial Accounting - Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as an ethical member of the management team; compare and contrast financial and managerial accounting. (Active)

ACCTG 001B - Managerial Accounting - Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as an ethical member of the management team; compare and contrast financial and managerial accounting. (Historical)

ACCTG 001B - Managerial Accounting - Identify and illustrate the primary activities and informational needs of managers and explain the role of the managerial accountant as an ethical member of the management team; compare and contrast financial and managerial accounting. (Active)

ACCTG 022 - Payroll Accounting - Complete all payroll tax responsibilities for a given period, including completion of federal, state and local payroll tax deposit forms, and preparation of accounting journal entries to record transactions on the company books. (Active)

ACCTG 022 - Payroll Accounting - Complete the entire payroll process for a given pay period, including completing payroll registers, updating employee's earnings records, and preparing accounting journal entries to record payroll and payroll tax transactions on the company books. (Active)

ACCTG 022 - Payroll Accounting - Perform the accrual entries for payroll at the end of the month or year (Active)

ACCTG 030 - QuickBooks - Organize and construct accounts payable vendor files, accounts receivable customer files, inventory records and job costing and process accounts payable, sales, and inventory transactions. (Active)

ACCTG 030 - QuickBooks - Prepare employee records and process payroll reports and checks, including employer payroll tax liability reports. (Active)

ACCTG 030 - QuickBooks - Develop records in QuickBooks for a new company set-up including chart of accounts, data entry, and security procedures. (Active)

ACCTG 030 - QuickBooks - Create monthly accounting reports including trial balance, income statement, balance sheet, bank reconciliations, and budgets. (Active)

ACCTG 062 - Cost Accounting - Propose the best decision in order to increase company profitability using the following approaches: cost-volume-profit analysis, break-even analysis, incremental analysis, capital budgeting techniques, and cost behavior analysis. (Draft)

ACCTG 062 - Cost Accounting - Propose the best decision in order to increase company profitability using the following approaches: cost-volume-profit analysis, break-even analysis, incremental analysis, capital budgeting techniques, and cost behavior analysis. (Historical)

ACCTG 062 - Cost Accounting - Create and analyze static and flexible budgets and calculate budget variances. (Historical)

ACCTG 062 - Cost Accounting - Create and analyze static and flexible budgets and calculate budget variances. (Draft)

ACCTG 062 - Cost Accounting - Formulate and apply standard cost concepts and calculate standard costs while considering their effect on profitability. (Draft)

ACCTG 062 - Cost Accounting - Formulate and apply standard cost concepts and calculate standard costs while considering their effect on profitability. (Historical)

ACCTG 062 - Cost Accounting - Construct and calculate cost of goods sold and net income for job order and process cost systems, using either variable or absorption. (Historical)

ACCTG 062 - Cost Accounting - Construct and calculate cost of goods sold and net income for job order and process cost systems, using either variable or absorption. (Draft)

ACCTG 063 - Intermediate Accounting - Assess, apply, and compare financial accounting concepts and alternative methods set forth in Generally Accepted Accounting Principles (GAAP) in the preparation and analysis of the balance sheet, income statement, statement of cash flows, retained earnings statement, and the statement of comprehensive income. (Historical)

ACCTG 063 - Intermediate Accounting - Compare and contrast the differences between accrual and cash basis of accounting, the accounting cycle, adjusting and closing journal entries. (Historical)

ACCTG 063 - Intermediate Accounting - Evaluate complex financial statement measurements and disclosure requirements for the reporting of earnings per share, discontinued operations, extraordinary items, changes in accounting methods, and recognition of gains and losses. (Historical)

ACCTG 063 - Intermediate Accounting - Measure and estimate income, cost of goods sold, inventories, depreciation, receivables, liabilities, plant assets, intangible assets, natural resources, and investments while considering accounting principles, present value, and future value concepts. (Historical)

ACCTG 095 - Individual Income Tax CTEC Approved - Complete standard income tax returns such as Form 1040, Form 1040-EZ and Form 1040-A. (Active)

ACCTG 095 - Individual Income Tax CTEC Approved - Research tax issues and apply appropriate laws and regulations. (Active)

ACCTG 095 - Individual Income Tax CTEC Approved - Describe the professional responsibilities in tax return preparation. (Active)

ACCTG 095 - Individual Income Tax CTEC Approved - Determine the actions necessary to maintain client confidentiality. (Active)

ACCTG 095 - Individual Income Tax CTEC Approved - Identify the requirements to practice before the IRS. (Active)

ACCTG 095 - Individual Income Tax CTEC Approved - Complete more complicated income tax returns such as those requiring Form 1040, along with Schedules C, D, E, and Depreciation (MACRS). (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Complete standard income tax returns such as Forms 706, 1120, and 5500. (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Complete standard income tax returns such as Forms 706, 1120, and 5500. (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Identify business and farm income, expenses, deductions and credits. (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Identify business and farm income, expenses, deductions and credits. (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Analyze business assets and financial records to determine taxable income (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Analyze business assets and financial records to determine taxable income (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Recognize record keeping, tax filing and reporting obligations for corporations. (Active)

ACCTG 096A - Federal Income Taxation of Corporations - Recognize record keeping, tax filing and reporting obligations for corporations. (Active)

ACCTG 096B - Federal Income Taxation of Partnerships - Complete standard income tax returns such as Forms 1065 and 1120S, along with the corresponding Schedule K-1s. (Active)

ACCTG 096B - Federal Income Taxation of Partnerships - Identify business income, expenses, deductions, and credits. (Active)

ACCTG 096B - Federal Income Taxation of Partnerships - Analyze business assets and financial records to distinguish taxable income from separately stated items. (Active)

ACCTG 096B - Federal Income Taxation of Partnerships - Recognize record keeping, tax filing and reporting obligations for partnerships and S corporations. (Active)

ACCTG 097 - Accounting for Income Taxes - Assess the concepts of gross income and realization, and distinguish between economic, accounting, and tax concepts of gross income. (Active)

ACCTG 097 - Accounting for Income Taxes - Differentiate between the various types of taxes imposed at the federal, state, and local levels including tax credits and Alternative Minimum Tax. (Active)

ACCTG 097 - Accounting for Income Taxes - Calculate income using the components of the Federal Income Tax Formula for individuals. (Active)

ACCTG 097 - Accounting for Income Taxes - Categorize deductions for and from adjusted gross income, construct depreciation schedules using different methods, measure realized gains and losses, value itemized deductions, recognize deductible business expenses. (Active)

ACCTG 101 - Bookkeeping for Small Business - Given a list of accounts, classify each account into the correct category, choosing from Assets, Liabilities, Shareholder's Equity, Revenue, Expense and Dividends. (Historical)

ACCTG 101 - Bookkeeping for Small Business - Analyze a series business transactions and record Journal Entries using correct accounts and debits and credits. (Historical)

ACCTG 101 - Bookkeeping for Small Business - Post Journal Entries to the General Ledger or T-accounts and create the Trial Balance (Historical)

ACCTG 101 - Bookkeeping for Small Business - Compute payroll earnings (Historical)

ACCTG 101 - Bookkeeping for Small Business - Given a Trial Balance, create the Income Statement, Statement of Retained Earnings, and Balance Sheet (Historical)

ACCTG 138 - Work Experience - Identify skills needed to be successful in their career choice. (Draft)

ACCTG 138 - Work Experience - Explain current employment trends as it relates to their educational training or career. (Draft)

ACCTG 138 - Work Experience - Apply course work knowledge in an actual work environment. (Draft)

ACCTG 138 - Work Experience - Apply critical thinking skills through the development of learning objectives which will be evaluated in an assessment and self-assessment format to determine professional growth. (Draft)

ACCTG 138 - Work Experience - Apply critical thinking skills by being able to assess work activities at their work site to determine proficiency in career knowledge and skills, as well as, identify areas that might require further development. (Draft)

Program Learning Outcomes

- 1. On the program level, defined as a course of study leading to degree or certificate, list the Program Learning Outcomes (PLOs), and how they relate to the GE/ILOs. Please also indicate how the course SLOs have been mapped to the PLOs. If you are completing this program review as a department or discipline and do not offer any degrees or certificates, please write N/A in this space.

Associate in Science

Prepare and Record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems.
 Apply knowledge of Managerial, Cost, and Tax Accounting to identify and record economic events.
 Create and analyze financial statements, and communicate results to end users.
 Certificate of Achievement
 Prepare and Record accounting entries in accordance with generally accepted accounting principles using both manual and computerized accounting systems.
 Apply knowledge of Managerial, Cost, and Tax Accounting to identify and record economic events.
 Create and analyze financial statements, and communicate results to end users.
 The PLOs are mapped from Financial, Managerial, Intermediate, Cost, and Tax Accounting,

- 2. Since your last program review, summarize SLO assessment activities and results at the course and program level. Please include dialogue regarding SLO Assessment results with division/department/college colleagues and/or GE areas. Provide evidence of the dialogue (i.e. department meeting minutes or division meeting minutes, etc.) List any SLOs or PLOs that have not been assessed in the last two years and provide an explanation of why they have not been assessed. This will be reviewed by the IEC to determine if your Program Review is approved or not.

The department faculty has continued to complete SLO assessments. Since the last program review, the college has moved from pdf assessment forms to the online CurriQunet assessments. Of the total courses, full time faculty teach only 2-3 of the courses on a regular basis so with many of the courses taught only by adjunct faculty, several of SLO assessments have not been completed on CurriQunet.

- 3. What plans for improvement have been implemented to your courses or program as a result of SLO assessment? Please share one or two success stories about the impacts of SLO assessment on student learning.

Each instructor reviews the results of their exams, quizzes, projects, and other assignments and evaluates the success. With the shutdown and transition to all distance education, many changes in teaching strategies have been implemented as the results are analyzed.

In particular, outcomes in Acctg 1A and 1B, after the switch to online instruction, indicated that more content was needed in some areas. This led to the creation of explanation files and a more frequent communication online with students and the performance has improved.

Faculty and Staff

Part D: Faculty and Staff

- 1. List current faculty and staff members in the program, areas of expertise, and describe how their positions contribute to the success of the program.

Robert Brown	Financial, managerial and cost accounting, bookkeeping, QuickBooks	He has an MBA from Santa Clara University and brings me accounting experience to our program. He uses this exper the students with a solid practical education in accounting.
Melody Barta	Financial accounting, income tax	She has a Masters in Taxation and provides the lead in tea of our program. To compliment her teaching, she also runs preparation site. She is also a Certified Public Accountant
Anita Sakhrani	Income tax	She has an MBA with emphasis in Taxation from CSU Eas two CPAs in the department. She is currently working in h departments along with teaching taxation in our program. a valuable addition to our program.
Arthur College	Financial, nonprofit and governmental accounting	He has an MBA from CSU San Bernardino and 20 years of governmental accounting. He is a California Certified Mun He uses his unique experience to give EVC's students a bi accounting profession.
Vikash Chand	Tax, payroll, QuickBooks	He has been an adjunct for several years and provides nee our accounting certificate.
Margaret Hamza	Bookkeeping, QuickBooks	She has been an adjunct for several years and provides nee our accounting certificate. She also brings value to our prc participating in SLO assessment.
Yacoub Moussa	Bookkeeping, QuickBooks, tax	He has an MBA from San Jose State University and is a re our adjunct pool. He brings energy to the classroom that b program.

- 2. In addition to major professional development activities completed by faculty and staff in the past, in particular with regards to students' success, equity, distance education, SLO assessment, guided pathways and/or innovative teaching/learning strategies, are there any additional professional development needs of your department in the future? What are they? Please provide details about a timeline.

We need to continue training in distance education for our faculty. Very few of the instructors are certified to teach online, and only one is pursuing a certificate in online teaching. Additional training and support in distance education needs to be provided to all of the instructors in our program.

Budget Planning

Part E: Budget Planning

- 1. **With your Dean, review the department Fund 10 budget (operational budget) and discuss the adequacy of the budget in meeting the program's needs.**

There is no fund 10 for operations for the Accounting department that is not beyond the full-time faculty salary lines (2 full-time faculty lines).

- 2. **List all external funds, i.e. fund 17, the department/program receives, and describe their primary use.**

The department receives fund 17 from Perkins and Strong Workforce Program (SWP). The purpose of Perkins fund 17 is used to enhance or update the program (curriculum) to ensure industry standards by reviewing changes with Advisory committee members who are from the industry. The Perkins funds support the new development of certificates and/or degree pathways. Perkins funds 17 budget allocation is about \$5000 for instructional materials and \$5000 for non-instructional overload assignment for full-time faculty to coordinate new projects such as VITA. The purpose of SWP fund 17 is to improve students completion rate and direct employment within the field of study. The SWP fund 17 budget allocation is \$5000 for instructional materials and software and \$10,000 for non-instructional assignment overload for new projects and career pathways programs, and \$1000 for professional development (training/conference).

Technology and Equipment

Part F: Technology and Equipment

- Review the current department technology and equipment needed and assess program adequacy. List and changes to technology or equipment since the last program review. If changes were made please indicate how the change impacted student success.**

All office computers, including associate faculty office, should be equipped with cameras in order to conduct Zoom or other online meetings.

Our two core transfer courses, Accounting 1A and 1B, usually have enrollments of 45 or more. We need to make sure we have available to us, classrooms that comfortably seat that number.

Additional Information

Part G: Additional Information

- Please provide any other pertinent information about the program that these questions did not give you an opportunity to answer.**

Explanation of Future Needs and Resource Allocation Request

\$1,000 request each year is for making textbooks available in the library for students to use

The additional faculty request is justified by the fact that over 50% of sections currently taught by adjunct instructors.

Future Needs and Resource Allocation Request

Based on the areas noted below, please indicate any unmet needs for the program to maintain or build over the next six years. Please provide rationale on how the request connects back to SLO/PLO assessment, strategic initiatives or student success. If no additional requests are needed in any of the areas, put N/A.

1. Faculty Request

Ongoing Budget Needs

\$150,000 per year

One-Time Expenditure

Total Expenses (Staffing and Faculty Requests include Salary and Benefits)

150000.000

Request linked to SLO/PLO

Total Cost

Strategic Initiatives (student centered, organizational transformation, community engagement)

No

Improving Student success rates

No

Achievement of program set standard for student success

Yes

2. Equipment/Supplies

Ongoing Budget Needs

\$1,000 per year

One-Time Expenditure

Request linked to SLO/PLO

Total Cost

Strategic Initiatives (student centered, organizational transformation, community engagement)

No

Improving Student success rates

No

Achievement of program set standard for student success

Yes

Attach Files

Attached File

Advisory Committee Notes F2017.doc (/Form/Module/_DownloadFile/1387/41960?fileId=42)

Advisory Committee Notes F2018 (2).doc (/Form/Module/_DownloadFile/1387/41960?fileId=43)

Advisory Committee Notes F2019 (1).doc (/Form/Module/_DownloadFile/1387/41960?fileId=44)

Advisory Minutes 3-4-21.docx (/Form/Module/_DownloadFile/1387/41960?fileId=45)

IEC Reviewers

IEC Mentor

Fahmida Fakhruddin

IEC Second Reader

Judith Girardi