FOOTHILL COLLEGE ACCOUNTING
Program Planning and Review
(650) 949-7240 | http://www.foothill.edu/staff/irs/

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I. Department/Program Mission

1. State the department name and everyone who participated in creating the comprehensive program plan.	Accounting Department Administrators: John Mummert, Dean (650) 949-7394- mummertjohn@fhda.edu **Full-time faculty:** Professor Jose Nava (650) 949-7186- navajose@foothill.edu Dr. Sara Seyedin, Dept. Chair (650) 949-7483- seyedinsara@foothill.edu **Part-time faculty:** Lisa Drake (650) 948-2845- lisa@lisadrake.com Farima Fakoor (650) 949-7777- ffakoor@ggu.edu Nancy Ghodrat (650) 949-777-- fga76@earthlink.net Subha Gopal (650) 949-7777- subha_gopal@hotmail.com Leyla Hanson (650) 949-7777- leyla@leylahansoncpa.com Joe Mayer (650) 949-7777- jmayercpa@yahoo.com Ming Lu (650) 949-7777- minglu7@yahoo.com Irene Novikoff (650) 949-7777- inovikoff@comcast.net John Oakson (650) 949-4165-- jjohawk@sbcglobal.net Navin Sethi (650) 949-7777- NSethi@rkco.com Joe Torretto (650) 949-7777- JCT2752@fhda.edu Kathleen Zadanky (650) 949-7777- zdankykathleen@fhda.edu
2. State the program's mission. If you don't have one, create one.	**PROGRAM MISSION**: The Foothill College Accounting faculty teaches students accounting theory and practice. Theory includes terminology, concepts and procedures. Practice includes problem-solving, research, and reporting. In financial accounting the focus is on the development, analysis, and relationship of the four primary financial statements and the accounting treatment related to the three main forms of business: proprietorships, partnerships (including LLC's), and corporations. The curriculum includes the accounting cycle and accounting for the asset (cash, receivables, inventory, property, plant and equipment, and other accounts), liability (current and long term (bonds)), and equity accounts. In managerial accounting the course covers cost, management, business, and other concepts such as cost systems, cost behavior, budgeting, variance analysis, differential costs and performance evaluation, as well as capital decision-making, cash flow analysis, and the time value of money. The payroll accounting course presents basic payroll-related concepts and procedures used in business today and provides practice in recording procedures and preparation of payroll taxes. The cost accounting course examines accounting for materials, labor, overhead, standard costs, job-order cost, process costs, budgets including capital expenditure budget, and cost analyses for decision making.

I. Department/Program Mission

Intermediate accounting takes the same topics as financial accounting, but a deeper level. This course reviews financial accounting standards, the conceptual framework underlying financial accounting, accounting information processing systems, and the resulting four financial statements: balance sheet, income statement, stockholders equity statement, and cash flows statement. A deeper and more expanded coverage of accounting for various asset, liability, equity, revenue, and expense accounts is included. Additionally, this course teaches accounting for specialized areas: investments, income taxes, pensions and post-retirement benefits, and leases. Other topics also included are the time-value of money, revenue recognition, accounting changes and error analysis, and disclosure in financial reporting.

The tax accounting course reviews aspects of Federal income tax laws as they relate to individual, partnership, corporation, estate, trust, and gift taxation. Topics include gross income; exempt income; business and non- business deductions; deductions for adjusted gross income, such as IRAs, moving expenses, and Keoghs; how to calculate the income tax returns for individual, partnership, and corporations; other taxes; credits against the tax; and various schedules and forms. The advanced tax accounting courses prepare students to take the Enrolled Agent Exam.

Two modules in computerized accounting practice are offered for students who have completed one quarter of accounting or who have had accounting experience. These practice modules review designing service and merchandising accounting systems, journal and general ledger work, and financial statements. One module includes analysis and solving of accounting problems using spreadsheet software. QuickBooks software is used to journalize and post accounting transactions and prepare financial statements.

3. Explain how the program/department mission is aligned with the college mission?	At Foothill College, as with most, if not all, community colleges across the country, there are two general tracks that accounting students usually pursue namely transfer or career (technical). Transfer-track students have the primary objective of moving on to 4-year institutions in pursuit of professional degrees in business and/or accounting, while career-track students usually secure a job soon after completing their coursework, and apply their accounting knowledge in technical level accounting positions. There is a third category of students in our accounting programs that may be more appropriately referred to as career-changers. These are professionals in other fields and disciplines who have decided to enhance or altogether change their current careers. Some of them take our accounting courses to fulfill the requirements set by the California Board of Accountancy in becoming a Certified Public Accountant. Our curriculum is designed to fit the needs of the various objectives described above.

II. Department and Program Description & Data

1. What are your hours of operation?	Our offices open at: 7:30am, M-F Closed for Lunch: No **X** or Yes ☐ If yes, when: Our offices closed at: 4:30pm, M-F

2. What types of classes do you offer, at what locations, and at what times?	Times offered: **X** Morning (6AM-12PM) ☐ Afternoon (12PM-4PM) **X** Evening (4PM-10PM)	Locations offered: **X** FH Main Campus **X** Middlefield ☐ Off campus	Types Offered: **X** In Person **X** Hybrid **X** Distance	Status Offered: **X** Credit ☐ Non-credit

3. List current positions and descriptions for all personnel in your area on the chart below (include position titles only, not individual names).

Faculty Positions by Discipline	Full-time Headcount	Part-time Headcount	Brief Description of duties
Professor	2	0	Instruction, Curriculum Dev., Web Dev, Recruiting
Adjunct	0	12	Instruction, Curriculum Dev., Web Dev
Position Title	0	0	
Position Title	0	0	
Position Title	0	0	
Position Title	0	0	
Management and Classified Positions	**Full-time Headcount**	**Part-time Headcount**	**Brief Description of duties**
Position Title	0	0	
Position Title	0	0	
Position Title	0	0	
Position Title	0	0	
Student Worker Positions	**Hours per Week**	**Months per Year**	**Brief Description of duties**
Position Title	0.00	0	
Position Title	0.00	0	
Position Title	0.00	0	

4.	Given the data, describe the trends in enrollment, FTES, and Average Class size. What are the implications for your department?	For the period of 2007-2009: • Accounting Program overall enrollments and FTES have increased by 27% and 17%, respectively [61% and 49%, respectively, in distance education] • The seat count for our 5-unit courses is set at 35. Average class size is approximately 28 students per class. Although the average class size is below the seat count, the work involved in our 5-unit classes is well beyond the 60 hours of WSCH per student. Our course outlines include computerized accounting, writing, presentation, and group work that is not taken into account in neither the seat count nor the class unit-load. Therefore, the 28-student average per class mitigates the excessive seat count and resulting reduced productivity for these classes.
5.	Student Achievement: Given the data, describe the trends in overall success rates, retention rates, and degrees and certificates awarded. What are the implications for your department?	For the period of 2007-2009: • Accounting Program overall student success and retention remained steady at an average of 80% and 89%, respectively [77% and 88%, respectively, in distance education] • Associate's degrees and certificates awarded for accounting during 2008 was 255 and 337, respectively. • CTEC certificates (tax preparer program) awarded for the 2007-2009 period were 657. • The accounting program continues to grow both in number of students and in degrees and certificates awarded each year. Much of the growth has been via the online accounting program. We probably have reached the limit of our program's capacity, with our current roster of faculty. If we are to continue to grow, the accounting program will need to reconfigure offerings – to increase capacity with current resources – or add full-time instructors who can take on many of the additional duties and support needed to deliver online programs.

6.	Student Equity: Given the data, describe the trends with respect to underrepresented students. How will your program address the needs/challenges indicated by the data?	For the period of 2007-2009:
		• Accounting Program overall underrepresented student success and retention remained below average as follows:
		   ▪ Black: 52% (distance: 52%)
		   ▪ Filipino: 75% (distance: 77%)
		   ▪ Hispanic: 63% (distance: 59%)
		   ▪ Pacific Islander: 64% (distance: 57%)
		• There is an obvious learning/retention gap between certain groups. In addition to what was already mentioned above, in question 5, underrepresented groups require additional support, such as tutorials and access to technology. However, with the current budget situation, we will probably not see much improvement in the learning/retention gap that currently exists. In fact, the gap will widen since tutors have been recently eliminated for accounting students.

7. Given the data, discuss how the FTEF trends and FTEF/FTES ratio will impact your program. Include any need for increasing or reducing your program faculty. What are the implications for your department?	For the period of 2007-2009: • Accounting Program overall FTEF/FTES ratio dropped by 2% (to 27%); [2% (to 22%), in distance education] • As mentioned above, in question 5, we have had tremendous growth in our accounting programs over the last few years, especially in online offerings. These offerings require more faculty support as it relates to pedagogy and other support which is currently not appropriate, even at our current capacity. An additional full time instructor in the area of tax is necessary to maintain or even grow that program, which has been a big contributor to our overall growth. But even an additional full time faculty member is not sufficient to continue our growth. To successfully maintain both our quality of instruction and growth rates we would either need to reconfigure our offerings and/or scheduling in a way to focus full time faculty on online courses – since they are the most time-intensive – or hire more full time faculty.

8. Given the data for distance learning, describe the trends related to success, retention, and student satisfaction. Discuss solutions to ensure that rates match or exceed those of comparable traditional format courses.	For the period of 2007-2009:
	• Accounting Program distance education program has increased significantly. Key data shown below:
	    o Enrollments increased by 61% [1,072 to 1,725]
	    o FTES increased by 49% [141 to 209]
	    o WSCH increased by 49% [6,323 to 9,387]
	    o Productivity increased by 8% [481 to 519]
	    o Number of sections increased by 46% [41 to 60]
	    o Transferrable sections: 95%, 94%, 93%, respectively
	    o FTEF increased by 22% [.88 to 1.07]
	    o FTEF PT/OL increased by 38% [2.78 to 3.83]
	    o FT to Total Faculty Ratio: 24%, 16%, 22%, respectively
	• As mentioned above, the accounting department's overwhelming success and growth is largely owed to the online component of our program. The type of teaching and learning delivered in online or hybrid format requires special skills in pedagogy, time and energy that only full time instructors have the ability to satisfy. Therefore it is imperative to reconfigure our online offerings and/or scheduling to focus full time instructors in online coursework, if the accounting is to continue to successfully grow the department and/or to improve productivity.

9. Optional: Provide any additional data relevant to your program. (Indicate the source of the data).	Accounting Career Trends (source: EMSI Report, 2009 – for Bay Area MSA, includes Santa Clara County and 5 other Contiguous Counties): • Approximately 30 other community and technical colleges in region (MSA) • Key Occupations included in report: Accounting, Auditing, Finance, Business Mgmt, Credit Mgmt, and Taxation. • Accounting and tax account for approximately 88% of total current (2008) and expected (2013) jobs in the region. • Accounting and tax account for approximately 87% or 1,259 of expected avg. new annual openings (1,447) in the region. • Accounting programs in region produced 1,432 graduates in 2007.

	2008 Jobs	% of Total	2013 Jobs	% of Total	Annual Openings	% of Total	Replacement Jobs	% of Total	Hrly Earnings	Education Level
Accountants/Auditors	45,159	86%	47,401	86%	1,226	85%	3,887	80%	$ 27.47	Bachelor's
Budget Analysts	3,426	7%	3,560	6%	106	7%	394	8%	$ 39.76	Bachelor's
Credit Analysts	1,970	4%	1,836	3%	44	3%	353	7%	$ 35.16	Bachelor's
Financial Examiners	1,075	2%	1,172	2%	38	3%	94	2%	$ 38.79	Bachelor's
Tax Examiners	1,067	2%	1,097	2%	33	2%	136	3%	$ 34.55	Bachelor's
Total	52,697	Total	55,066	Total	1,447	Total	4,864	Total		

- Foothill College accounted for 31% of all accounting degrees and certificates awarded in 2008 within the region.

Degree/Certificates			
	From Foothill	From All Colleges in MSA	% in Category
Award < 2 yrs	238	586	40.6%
Associate's	23	255	9.0%
Pre-Bachelor's Total	**261**	**841**	**31.0%**
Bachelor's		413	
Total, up to bach.		**2,095**	

| 10. Are you seeing trends that are not reflected in the data cited above? If yes, please explain. | Population trends for Foothill College
- Based on a population demographics presentation developed by Robert Barr, PhD, FHDA Executive Director of Institutional Research and Planning in 2005 to the FHDA Board of Trustees, district forecasts adult population growth of over 30% between 2005 and 2030.
- Other factors affecting enrollment growth, according to Dr. Barr:
   o Closeness of educational site to students
   o Comprehensiveness and/or specialized programs
   o Reputation for excellence
   o Convenience of schedule (e.g., 12-8-6 week, distance)
   o Redirection of UC/CSU students requiring basic skills
   o Tuition and other costs at UC and CSU
   o Traffic congestion between site and student's home
   o State of the economy
   o Specialized Programs for high school students (Middle College)

Implications: |

o Accounting faculty have designed an accounting program over the last 12 years that have directly contributed to the excellent reputation and success of our students both in transferring to 4 year programs and in preparing for accounting or accounting-related careers. Much of the work was done by the full time faculty without certain key support from the college administration. This is especially true in the area of online learning where faculty went beyond the regular duties to develop a program that has grown tremendously both in terms of numbers and in quality. Unfortunately, as the program grows, the strain of maintaining it has become greater with each passing term. The lack of pedagogy training and general accounting department specific support services will hinder further growth and improvement.

o It takes specialized skill to develop and maintain a pedagogical-appropriate online learning course. All online courses require additional roles and skills (ie 12/7 help desk, tutorial, office hours, webpage development, etc.) that go beyond traditional instruction.

o As the online offerings have grown over the past decade, it is becoming more and more prevalent to have students in our online classes that lack not only the basic skills of writing and math, but also technology and web skills. This fact further strains online instructor's ability to help students succeed.

o To effectively continue to offer our quality accounting program, we will need to either secure additional full time faculty who can deliver online courses or we need to reconfigure our online offerings and/or scheduling focusing our full time instructors on this part of our program.

o Additionally, accounting program support services, such as teaching assistants and tutors are absolutely essential to continue to offer our current program. We are especially in need of additional support targeted at closing the learning/retention gap with our underrepresented groups.

Summary of Planning Goals & Action Plans				
11. Identify 3-6 operational goals and link them to one or more college strategic initiatives or to your operations.				
Department Operational Goals	**College Strategic Initiatives**			
Identify 3-6 operational goals	Building a Community of Scholars	Putting Access into Action	Promoting a Collaborative Decision-making Environment	Operations Planning
Increase capacity by hiring instructional assistants and/or reconfigure online offerings / scheduling to focus full time instructors' expertise to this online delivery medium.	X	X		
Provide stronger support services for all accounting students, specially targeted services for underrepresented groups to close the retention/learning gap.	X	X		
Identify instructional technology tools and teaching methods (pedagogy) that faculty can employ to increase students' comprehension of accounting concepts	X	X		
Collaborate with colleagues from local colleges in the area; provide scholarship and internship opportunities for students	X	X		
Expand upper division course offerings to respond to the needs of students who want to prepare for the Certified Public Accounting exam	X	X		
12. What is your plan for accomplishing your goals?				
Department Operational Goals	**Activities**			
Increase capacity by hiring instructional	Hire instructional assistants, especially in the area		Reconfigure coursework to hybrid-seminar-style	

assistants and/or reconfigure online offerings / scheduling to focus full time instructors' expertise to this online delivery medium.	of taxation and auditing, who can also effectively delivery instruction online.	schedule by which full time faculty design and deliver instructions and instructional assistants/adjunct faculty contribute support teaching/learning services.
Provide stronger support services for all accounting students, specially targeted services for underrepresented groups to close the retention/success gap.	Offer tutoring and instructional assistance for online, hybrid and face-to-face classes; work closely with directors of programs that focus on student success	
Identify instructional technology tools and teaching methods (pedagogy) that faculty can employ to increase students' comprehension of accounting concepts	Increase teaching effectiveness of both full time and adjunct instructors by providing pedagogy and technology tools training.	• Commission full time faculty or external experts to develop online/technology learning and assessment objects that can be used across courses and sections. • Develop departmental-level student learning outcomes and related assessments.
Collaborate with colleagues from local colleges in the area; provide scholarship and internship opportunities for students	• Continue and enhance the Accounting Advisory Board in the 2009-2010. • All accounting faculty to join the CalCPA and become active in local chapters. • Full time faculty to take part in the CPE courses offered by the CalCPA – free to full time college instructors.	Develop an accounting internship program with local businesses.
Expand upper division course offerings to respond to the needs of students who want to prepare for the Certified Public Accounting exam	• Develop courses in auditing, advanced, non-profit, and government accounting, as well as cpa review courses.	

13. Are additional resources needed to accomplish your department operational goals? If yes, identify the resource, as well as the purpose and rationale for each resource.

Identified Resource	Purpose	If requesting funding, provide a rationale of how each request **supports one or more college strategic initiative and/or supports student learning.**

Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.
Minimum of 1 instructional assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.
Tutorial services for accounting students, especially for those online and for our underrepresented student population.	To maintain and/or increase retention and success rates.	Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application) component.
Departmental/Division resource person or development of departmental learning objects.	To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.	Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.

III. Curriculum	
Curriculum Overview	
1. How does your curriculum address the needs of diverse learners?	All our coursework, as documented in our course outlines, require various methods of instruction and evaluation: A. Readings from text and current business publications B. Practice set assigned to give students a comprehensive problem parallel with actual practice, either manually or using a computer. C. Group projects and class participation. D. Oral presentations, computer assignments. E. Case studies analysis. F. Prepare and edit documents using general ledger software or word processing.
2. How does your curriculum respond to changing community, student, and employer needs?	The accounting department meets with accounting and business leaders on a regular basis to gather feedback on the skills and traits demanded by them by entry-level accountants. We also continually update ourselves by taking formal accounting professional education courses and by reading on accounting field trends.
3. How does your curriculum support the needs of other certificates or majors?	Our accounting coursework is part of the core requirement for the business administration degree or for transfer requirements.
4. Do your courses for the major align with transfer institutions?	All our coursework is transferable either as major courses (Actg 1A, 1B) or units towards business administration or accounting degrees. All our coursework also satisfies the requirement for sitting for the CPA exam.
5. Do your courses have appropriate and necessary prerequisites? Identify any challenges and plans to address the challenges.	Currently we contain English-language and math advisories. As we move forward, we need to address the increase in lack of technology and web skills in our student population – especially in online courses.
6. Review the attached curriculum report for currency. What is your plan to address the deficiencies? (Consider: Title V, course deactivation, updated prerequisites, cross-listed courses, measuring student learning outcomes, curriculum sheets, certificates and degrees).	
7. Does your program offer distance education courses?	Yes, we have an extensive distance education offering that includes fully online, hybrid, and blended options.

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8.	If you offer distance education courses, list one or two short examples of how your distance education courses provide for effective interaction between students and faculty.	We use weekly announcements to guide students through activities that needed to be completed each week, discussion forums, student lounge, private messaging, e-mail, telephone, and chat features for various learning and communication activities in all our online classes.
9.	If you offer distance education courses, list one or two short examples of how your distance education courses provide for effective interaction among students.	Students use Discussion forums, private messaging, e-mail, telephone, and chat features for various learning and communication activities in all online classes.
College Skills (Pre-collegiate) Overview (Data Available Fall 2009-filling out this section is optional)		
10.	What college skills should a student have before entering your program?	With respect to college skills, at minimum basic English-language proficiency and algebra. With respect to technology and web skills, we still have to define this area.
11.	Given the data, comment on the effectiveness of the assessment and placement of college skills students into your program. (For MATH, ENGL and ESL only).	Most students who take our classes appear to meet the minimum requirement for most of the learning activities in our classes.
12.	In what ways are you addressing the needs of the college skills students in your program?	Up to the 2009-2010 academic year, we have provided online resources and tutorial services.
13.	How are faculty in your program collaborating with other disciplines and services to meet the needs of college skills students?	Up to the 2009-2010 academic year, we make heavy use of the tutorial center.
Program Mapping		
14.	If applicable, identify any sequence of courses that are part of your program. List in the order that they should be taken by students.	Actg 1A, 1B, 1C (core, major) Actg 51A, 51B, 51C (intermediate) Actg 67, 68A, 68B, 68C (tax)
15.	For your courses that are part of a sequence – are the student learning outcomes well aligned with the next course in the sequence? Please work with the college researcher to answer this question - once your sequence of courses is identified.	Yes.
16.	If applicable, describe any capstone course, signature assignment (project, service learning, portfolio), or exam that demonstrates knowledge, skills, and abilities, indicating successful program completion?	N/A
Course Scheduling & Consistency		
17.	Given available data, describe the trends in the scheduling of morning, afternoon, and evening classes, as well as Friday, Weekend, and distance education classes. Comment on the feasibility of offering classes at non-standard times.	If we assume the college is able to provide support in this area, we would recommend afternoon classes, as well as evening and online coursework. With respect to online coursework, much more support is necessary, otherwise, the program will stop growing and improving. It is already at the limit or past the limit currently.

18. Are required courses scheduled in appropriate sequence to permit students to complete the program in the prescribed length of time? If yes, describe the rationale upon which the sequence is based. If no, what is the plan to change the scheduling pattern? What are the barriers that prohibit implementation of the changes? Explain.	The core/major coursework can be completed in 1 year, which is the appropriate time right before transferring to a 4-year program. However, for career-track students, a faster-track option would be a substantial improvement (ie. 4-6 week courses).	
19. How does the department determine that classes are taught consistently with the course outline of record?		

Summary of Planning Goals and Action Plans		
20. What are your goals with respect to curriculum and how will those goals be measured?	Given our current capacity, our goal is to maintain the program as is. If additional resources are provided, then we can set a goal to improve retention and success rates by 5-10% from our current state over the next 3 year cycle. The goals can be measured by maintaining student retention and success data.	

21. Are additional resources needed to accomplish your curriculum goals? If yes, identify the resource, as well as the purpose and rationale for each resource.

Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**
Minimum of 1 instructional assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.
Tutorial services for accounting students, especially for those online and for our underrepresented student population.	To maintain and/or increase retention and success rates.	Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application) component.
Departmental/Division resource person or development of departmental learning objects.	To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.	Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.

IV. Student Learning Outcomes	

Student Learning Outcome Assessment

1. **Be sure and complete your student learning outcomes assessment for each course online through the C3MS system. When the program review form is online, the resources that you tie to your student learning outcomes will be included here on this form.**

2. Are additional resources needed to accomplish your student learning outcome goals that were not included in C3MS report?
   If yes, identify the resource, as well as the purpose and rationale for each resource.

Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**
Assessment Development	To develop valid and reliable test items.	Building a Community of Scholars

V. Departmental Engagement		
1. What standing committees, if any, does your department maintain? What are the committee charges and membership?	Accounting Advisory Board, Silicon Valley Forum (CalCPA)	
2. What interdepartmental collaboration beyond college skills has your department been involved in during the past 4 years?	None	
3. What has your department done since its last program review to establish connections with schools, institutions, organizations, businesses, and corporations in the community?	Significant number of paid internships secured at NASA-AMES, California CPA Peninsula Chapter Internship and Scholarship, California CPA San Jose Chapter Internship and Scholarship.	
4. In what ways if any, are you or have you worked with area high schools to align curriculum from the high school to your course?	None	
5. In what ways if any, are you working with CSUs, UCs, private, or out-of-state institutions to align courses and develop articulation agreements?	Consistent dialogue with articulation officers at CSU's and UC's.	
Summary of Planning Goals and Action Plans		
6. What are your goals with respect to departmental engagement and how will those goals be measured?	Assuming additional resources are provided, engage interdepartmentally, with the community (high schools, businesses, 4-year transfer programs, etc). Increased retention, success, and transfer rates.	
7. Are additional resources needed to accomplish departmental engagement goals? If yes, identify the resource, as well as the purpose and rationale for each resource.		

Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**
Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.
Minimum of 1 instructional assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.
Tutorial services for accounting students, especially for those online and for our	To maintain and/or increase retention and success rates.	Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application)

underrepresented student population.		component.
Departmental/Division resource person or development of departmental learning objects.	To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.	Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.

VI. Professional Development	
1. List a sampling of professional development activities that faculty and staff have engaged in during the last two years.	o 200+ hours of Continuing Professional Education Coursework o Certificate of Online Teaching and Learning (CSEB) o Reading of several books (12+) in topics ranging from International Financial Reporting Standards, Ethics, Online learning. o Enhancing students' online learning experience by updating instructional materials on ETUDES NG. o Attending training on advanced ETUDES NG tools o Keeping up with the latest literature on online learning o Attending workshops on online accounting software that would promote students' learning in this discipline
2. What opportunities does your department take to share professional development experiences with colleagues?	Informal socials between faculty
3. In what ways have faculty shared, discussed, and used professional development activities to improve program effectiveness?	Information gathered from professional development activities is built into each course: online interaction, handouts development, webpage development, IFRS, Ethics
4. In what ways have staff shared, discussed, and used professional development activities to improve program effectiveness? What professional development needs do you have in the coming years?	o Valid assessment development skills training o Online course pedagogy training o Pedagogy training in general o Instructional technology training
5. Are there unmet or upcoming professional development needs among faculty in this program? If yes, then please explain a proposed plan of action for addressing this need and any necessary resources.	Ideally, selected faculty members would take the lead in one of the needed training topics to then become the in-house expert in that area.
Summary of Planning Goals and Action Plans	
6. What are your goals with respect to professional development and how will those goals be measured?	
7. Are additional resources needed to accomplish professional development goals? If yes, identify the resource, as well as the purpose and rationale for each resource.	

Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**
Assessment Dev Training	Make Assessments that validly and reliably measure teaching and learning	Building a Community of Scholars
Pedagogy Training, online and general	Improve teaching methods	Building a Community of Scholars
Instruction technology training	Improve teaching methods and online learning objects	Building a Community of Scholars

VI. Professional Development	

VII. Support Services	

Support Services		
Consider the support services needed by your program when reflecting over the following questions		Comments or explanations of barriers and solutions.
1. Is there adequate clerical or **administrative** support for this program?	**Yes** | No	
2. Are there sufficient college and departmental computer labs available to support this program?	Yes | **No**	Dedicated accounting tutorial lab is needed
3. Are the library and media resources provided by the college sufficient to support up-to-date program instruction?	Yes | **No**	Accounting research and technology tools needed (ie. FASB codification license, tax and accounting software).
4. Are adequate services provided in compliance with program needs for meeting health and safety guidelines?	**Yes** | No	
5. Are the custodial services to this program in compliance with program needs for meeting health and safety guidelines?	**Yes** | No	
6. Are accommodations for students with disabilities adequate, including alternative media, testing, and tutorial?	**Yes** | No	
7. Are general tutorial services adequate?	Yes | **No**	Tutorial services are critical to the success of our accounting students. Unfortunately, tutorial services will be eliminated starting in the Winter 2010.
8. Are academic counseling and advising services available and/or adequate to support students enrolled in the program?	**Yes** | No	
9. Do students have access to and can they effectively use appropriate information resources?	**Yes** | No	
10. Specifically related to distance learning, do you have appropriate faculty support services and/or effective training for faculty teaching online?	Yes | **No**	There is a significant lack of support services and training for online faculty, which has become a very critical problem as the online accounting program has grown over the past 10 years .

Marketing & Outreach			
11. What impact do you feel the college catalog, class schedule, and online schedule of classes have on marketing your program? Does the marketing accurately reflect your program, requirements, and services available?		Marketing for the program as it is currently configured is adequate; enrollments are healthy. However, as demographics change and population growth exceeds capacity, the department has to adapt. The adaptation may take different forms. One potential solution is to reconfigure how the core courses (Actg 1A, 1B, 1C, and the 51 Series) are taught. The approach would be to have full time and adjunct faculty use a hybrid approach by which seminar-style workshops would be used for problem-solving demonstrations and online learning would be used to deliver other parts of the course.	
12. What impact does the college or departmental website have on marketing your program?		Minimal impact	
13. Is there any additional assistance from marketing that would benefit your program? If yes, explain.		If teaching approach is reconfigured, marketing would be a crucial task in educating the community about the new teaching and learning approach.	
14. If you were to collaborate with the Outreach staff, what activities would be beneficial in reaching new students?		High school outreach, workplace training, 4-year school curriculum alignment, student internships, faculty externships.	
Programs, clubs, organizations, and special activities for students			
15. List the clubs that are designed specifically for students in this program. Describe their significant accomplishments.		Accounting Club, Business Club, Economics Club Over the past 10 years these clubs successfully trained students in both the subject matter and leadership and organizational skills. Since 2008, the clubs have been merged into the Business and Economics club.	
16. List any awards, honors, scholarships, or other notable accomplishments of students in this program.		High passing rates for the CPA Exam Successful passing rates for the Enrolled Agent Exam	
Summary of Planning Goals and Action Plans			
17. What are your goals with respect to support services and how will those goals be measured?		Assuming additional resources are provided, the accounting department would set a goal of providing students with practical accounting experience with local businesses. Measurement would be done by keeping track of placements on a yearly basis.	
18. Are additional resources needed to accomplish your support services goals? If yes, identify the resource, as well as the purpose and rationale for each resource.			
Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**	
Minimum of 1 Instructional Assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.	
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.	

Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.	

VIII. Career and Technical Education Programs	
Response to Labor Market Demand	
1. How does your program meet labor market demand? Cite specific examples and sources.	All our classes are work-force related: Financial, Managerial, Intermediate, Cost, Payroll, Tax, QuickBooks and Excel.
2. Given the number of enrollments projected for the program and necessary to support the program, are there enough openings locally to permit placement of the expected number of graduates?	Accounting Career Trends (source: EMSI Report, 2009 – for Bay Area MSA, includes Santa Clara County and 5 other Contiguous Counties): • Approximately 30 other community and technical colleges in region (MSA) • Key Occupations included in report: Accounting, Auditing, Finance, Business Mgmt, Credit Mgmt, and Taxation. • Accounting and tax account for approximately 88% of total current (2008) and expected (2013) jobs in the region. • Accounting and tax account for approximately 87% or 1,259 of expected avg. new annual openings (1,447) in the region. • Accounting programs in region produced 1,432 graduates in 2007.
3. Has the job market been: declining slowly? steady? growing slowly? growing rapidly? newly emerging?	Growing steadily
4. What is the average starting salary a student can expect to make after completing a certificate or degree?	$45,000 - $60,000
5. What is the projected average percentage of salary increase in 2 years? 4 years?	Due to ongoing compliance requirements in this field, average increase in salary for accountants will be about 10% each year for the next four years.
Response to Program Credibility/Viability	
6. If advanced degrees are typically needed for career advancement, will the courses required for this program transfer towards completion of the requirements for those degrees?	Yes.
7. If yes, are the courses in your program aligned and/or articulated with the four-year institutions.	Yes.

8.	Will this preparation permit students to stay current in their field? Does the program teach basic principles and theory, as well as applications? Is it current? Is it of sufficient rigor to assure the capacity to continue to follow the literature and learn new techniques? Is it of sufficient generality to allow for later shifts in career?	Yes, all our coursework is tied to the demands of the accounting industry.	
9.	Does this preparation provide a significant secondary expertise to primary careers? If yes, explain the purpose of the training – is it designed primarily or in part to meet the needs of those already employed for upward mobility, entrepreneurship, or other career upgrade?	At Foothill College, as with most, if not all, community colleges across the country, there are two general tracks that accounting students usually pursue, namely transfer or career (technical). Transfer-track students have the primary objective of moving on to 4-year institutions in pursuit of professional degrees in business and/or accounting, while career-track students usually secure a job soon after completing their coursework, and apply their accounting knowledge in technical level accounting positions. There is a third category of students in our accounting programs that may be more appropriately referred to as career-changers. These are professionals in other fields and disciplines who have decided to enhance or altogether change their current careers. Our curriculum is designed to fit the needs of the various objectives described above.	
10.	Describe any pre-collegiate or noncredit pathways that exist to direct students into the program?	None currently	
11.	How does this program prepare students for competitive employment?	We offer an accounting program solidly aligned with industry demands. Our students learn both theory and application, including problem-solving, critical thinking, interpersonal, communication, group, and project management skills.	

Advisory Board		
12. List your advisory board members. The list of advisory board members should include their job titles as well as their affiliations, and an accompanying explanation should make clear that the professionals on this committee represent those within the industry who would hire graduates of a proposed CTE program.	Amber Buck, CPA, Frank, Rimerman + Co. LLP Jeffrey Burt, CPA, Abbott, Stringham and Lynch Dr. Sid Davidson, Accounting Professor Pascal Etzol, Accountant, Genentech Carmeliz Mona Ramas, CPA, Deloitte & Touche LLP John Mummer, Dean Jose Nava, CPA, Accounting Professor John Oakson, Accounting Professor Natalie Quan, Berger/Lewis Accountancy Corp Sharon Sellec, CPA, Burr, Pilger & Mayer LLP Dr. Sara Seyedin, Accounting Dept. Chair/Professor Roger Stroud, CPA, Moon & Mandella	
13. List the dates and number of members attending of your most recent advisory board meetings.	2007	
14. What have been the major outcomes of your advisory board meetings? Of those outcomes, which have been acted upon, and what is your plan of action with regard to other outcomes discussed?	• Confirmation that our coursework is in alignment with the skills required of employers. • Recommendation to develop practical experience opportunities – which have never materialized to date.	
Program Accreditation		
15. Is this program subject to approval by specialized state, regional, or national accrediting agencies?	CTEC for the certified tax preparer certificate All our coursework satisfy the requirements for sitting for the CPA exam.	
16. What is the program's accreditation status?	Active and valid	
17. Indicate recommendations of the most recent accreditation evaluation of the program and corrective actions taken or planned. Most recent accreditation report and all additional pertinent documentation and explanations should be available on site for consultant review.	N/A	
18. Provide a brief analysis of student performance on licensure or board exams on first attempt.		
19. What indicators does your program use to determine success of our students after completion?	There is no formal tracking system for students after completing our courses or our program. Anecdotally, we do receive very satisfactory comments from employers, 4-year schools (Santa Clara University), and students themselves.	
20. Does your program survey employers for satisfaction of our students who have earned a degree/certificate? Provide brief analysis of employer satisfaction.	Not to date	
21. Does the department's analysis of labor market demand, advisory board recommendations, and accreditation status (if applicable) reflect the data?	Yes, labor market demand and advisory board recommendations reflect a very consistent demand for accounting graduates with the types of skill sets that we provide in our coursework.	

22. Have any/all issues been identified in the program plan and are they adequately addressed with appropriate action plans? Explain.		All issues are identified as it pertains to the current state of our accounting program. However, as the program develops further, additional issues will be identified for which resources will be required.	
Summary of Planning Goals and Action Plans			
23. What are your 4-year goals based on areas identified in the Career and Technical Education section of the program plan and how will those goals be measured?		Assuming additional resources are provided, the accounting department would set a goal of providing students with practical accounting experience with local businesses. Additionally, the accounting department would setup alliances with local high schools and community groups to prepare students entering our accounting programs to ensure success and completion.

Measurement would be done by keeping track of placements on a yearly basis. | |
24. Are additional resources needed to accomplish career and technical education goals? If yes, identify the resource, as well as the purpose and rationale for each resource.			
Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**	
Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.	
Minimum of 1 instructional Assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.	
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.	

IX. Resource Planning: Personnel, Technology, Facilities, and Budget	
Faculty	
1. How does your PT/FT ratio impact the program?	Although our PT/FT faculty ratio is quite low (currently at 27% in 2009), we are fortunate to draw good instructors from the local business community. However, as the online program has grown significantly, this component of the program has placed substantial stress on teaching loads, especially for full time faculty.
2. What staffing needs do you anticipate over the next four years. (Consider: retirements, PDL, reassigned time, turnover, growth or reduction of the program)	The recent passing of our senior faculty, Dr. Davidson, upcoming PDL by Mr. Nava (in 2012), potential release time by our Accounting Department Chair, Dr. Seyedin, and the continued growth of our online offerings require additional full time faculty and/or instructional assistants.
Classified Staff	
3. What staffing needs do you anticipate over the next four years. (Consider: retirements, PDL, reassigned time, turnover, growth or reduction of the program)	Instructional Assistant
Technology and Equipment	
4. Are the existing equipment and supplies adequate for meeting the needs of the instructional program?	No. Accounting lab with accounting-specific software and research tools are not currently provided.
5. Do you have adequate resources to support ADA needs in your physical and/or online courses and classrooms?	No. We do not have the in-house expertise to develop accounting-specific learning objects for our online courses.
6. Is the technology used in your distance education courses appropriate to the nature and objectives of your courses? Please explain how it is appropriate or what changes are underway to make it appropriate. Explain.	Mostly yes, but technology tools are constantly changing. Although the college does provide training in this area, it is not complemented with the appropriate pedagogy training.
Technology & Equipment Definitions	

- **Non-instructional Equipment and Supplies:** includes equipment for "office use" that is non-instructional and that is not used in a lab or classroom – it includes non-programmatic equipment for individual instructors and staff, such as a desktop computer for office use. Desktop technology (computers, printers, scanners, faxes) and software requests are processed through your Dean or Director.
- **Instructional Equipment and Supplies:** includes technology, software, and supplies used in courses or labs, including occupational program equipment. Instructional program equipment requests are prioritized by the department and then by the Dean or Director.
- **Durable Equipment and Furniture:** includes non-instructional, non-technology equipment (chairs, tables, filing cabinets, vehicles, etc.) necessary to improve the operational functioning of the program/department.
- **Note:** It is recommended that divisions perform and maintain an inventory of all their technology and equipment.

| *Facilities* | |

7.	Are your facilities accessible to students with disabilities?	**Not fully.**	
8.	List needs for upgrades for existing spaces	Accounting lab with accounting-specific software.	
9.	List any new spaces that are needed	Accounting lab with accounting-specific software.	
10.	Identify any long-term maintenance needs.		
11.	Are available general use facilities, such as classrooms, laboratories, and faculty office/work space adequate to support the program? Please explain.	Accounting lab with accounting-specific software.	
12.	Are work orders, repairs, and support from district maintenance adequate and timely? Please explain.	Yes.	

Budget		
13. Are the A-budget and B-budget allocations sufficient to meet student needs in your department?	No. As mentioned above, accounting lab space, software (e.g. FASB codification search tool), professional development, learning objects development, release time, tutorial services, additional full time or instructional assistants are needed.	
14. Describe areas where your budget may be inadequate to fulfill program goals and mission.	accounting lab space, software (e.g. FASB codification search tool), professional development, learning objects development, release time, tutorial services, additional full time or instructional assistants	
15. Are there ways to use existing funds differently within your department to meet changing needs?	Reconfigure teaching schedule and increase online offerings.	
Summary of Planning Goals and Action Plans		
16. What are your goals with respect to resource planning and how will those goals be measured?	Budget should prioritize additional instructional capacity, pedagogy training, tutorial services.	

17. Are additional resources needed to accomplish your resource planning goals? If yes, identify the resource, as well as the purpose and rationale for each resource.

Identified Resource	Purpose	If requesting funding, provide a rationale for how each request **supports one or more college strategic initiative and/or supports student learning.**
Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.
Minimum of 1 instructional Assistant.	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.

Tutorial services for accounting students, especially for those online and for our underrepresented student population.	To maintain and/or increase retention and success rates.	Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application) component.
Departmental/Division resource person or development of departmental learning objects.	To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.	Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.

X. Final Summary of Goals, Commitments to Action, and Resource Requests

1. Upon completion of this program plan, provide a comprehensive summary of your goals and action plans for the next 4 years.

Release time for Accounting Department Chair:
To provide operational management to the accounting department.
The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.

Minimum of 1 Instructional Assistant:
To increase currently maxed out capacity in the delivery of online accounting classes.
Delivering online courses is very time and labor-intensive, requiring full time instructors focusing on this medium. Adding capacity allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.

Tutorial services for accounting students, especially for those online and for our underrepresented student population:
To maintain and/or increase retention and success rates.
Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application) component.

Departmental/Division resource person or development of departmental learning objects:
To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.
Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.

Accounting Lab:
To develop and maintain an accounting lab.
Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.

			Note: If you are requesting resources this year, these items have to be included in your current program review. If you want the college to understand your full range of need, then list every current and upcoming resource need in each section above.
2. Final Resource Request Summary: **When the program planning and review form is online – the section below will automatically fill in with your responses from each section.**			

Resource	Purpose	Rationale	Estimated Cost
Release time for Accounting Department Chair	To provide operational management to the accounting department.	The accounting department's chair maintains a myriad of duties, the management of 14 full and part time faculty and several degree and certificate programs. As the department has grown, this position has reached capacity. Unless release time is provided, the Chair will not have the resources to manage its current workload and the anticipated additional projects essential to both maintain and improve the overall accounting program.	$21,000
Minimum of 1 Instructional Assistant	To increase currently maxed out capacity in the delivery of online accounting classes.	Delivering online courses is very time and labor-intensive, requiring instructional support. Such support allows the accounting program to maintain or further increase access to our program, especially to the non-traditional student population.	$60,000
Tutorial services for accounting students, especially for those online and for our underrepresented student population	To maintain and/or increase retention and success rates.	Access to tutorial services is essential for student learning in accounting. Our coursework includes not only theory, but also a very challenging problem-solving (application) component.	$35,000
Departmental/Division resource person or development of departmental learning objects:	To provide pedagogical support to accounting instructors in both designing and delivering online courses on an ongoing basis.	Special expertise is required in effectively delivering online accounting courses. Therefore, special online-specific pedagogy is required both in the design and delivery of online instruction. Therefore, an in-house expert or an externally-developed suite of learning objects that can be used across classes should be acquired. Having such	$30,000

		expertise will provide the department with on-going support of learning and teaching, especially to the underrepresented student population.	
Accounting Lab	To develop and maintain an accounting lab.	Accounting coursework includes a very challenging problem-solving component, which needs to be developed in an applied manner through tutorials, workshops, and internships.	$1,000 for software

Supervising Administrator Signature	*Completion Date*
	11/18/2009